

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

HAMILTON EAST PUBLIC LIBRARY

HAMILTON COUNTY, INDIANA

January 1, 2011 to December 31, 2016



FILED
09/29/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	David Cooper	01-01-11 to 03-31-11
	Paris Head (interim)	04-01-11 to 09-24-11
	Linda Shaw (interim)	09-25-11 to 12-31-11
	Edra Waterman	01-01-12 to 12-31-17
Treasurer	Robyn Neal	08-01-10 to 07-31-18
President of the Library Board	Bill Crandall	08-01-10 to 07-31-11
	Bob James	08-01-11 to 07-31-13
	Brian Meyer	08-01-13 to 07-31-16
	John Partlow	08-01-16 to 07-31-18



STATE OF INDIANA
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STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE HAMILTON EAST PUBLIC LIBRARY, HAMILTON COUNTY, INDIANA

We have examined the accompanying financial statements of the Hamilton East Public Library (Library), for the period of January 1, 2011 to December 31, 2016. The Library's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


As discussed in Note 1 to the financial statements, the Library prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than 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.

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2011 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Library.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2011 to December 31, 2016, referred to above, present the financial position and results of operations of the Library based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the Library's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

August 21, 2017

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

The financial statements and accompanying notes were approved by management of the Library.
The financial statements and notes are presented as intended by the Library.

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HAMILTON EAST PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2011 and 2012

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11	Receipts	Disbursements	Cash and Investments 12-31-12
OPERATING	\$ 4,559,065	\$ 6,004,688	\$ 5,965,133	\$ 4,598,620	\$ 6,335,419	\$ 6,545,107	\$ 4,388,932
RAINY DAY FUND	1,018,512	-	-	1,018,512	800,000	-	1,818,512
LEVY EXCESS	14,092	-	-	14,092	-	-	14,092
LIBRARY IMPROVEMENT- LIRF	1,953,393	-	44,985	1,908,408	-	-	1,908,408
PLAC	1,250	4,000	5,250	-	5,150	4,050	1,100
GIFT FUND	10,521	1,564	5,135	6,950	12,162	2,823	16,289
LEASE RENTAL	889,415	1,923,697	2,443,293	369,819	2,956,381	2,440,000	886,200
DEVELOPMENT	198	-	-	198	-	-	198
ARTWORK DONATION FUND	-	2,410	2,408	2	675	624	53
RB EVENT FUND	44	-	-	44	-	-	44
UNITED WAY YS GRANT	-	1,634	1,634	-	6,391	4,936	1,455
PRAXAIR YS GRANT	-	6,000	3,033	2,967	-	465	2,502
DILLINGER DONATION FUND	15,000	-	-	15,000	-	-	15,000
MIESSE TRUST GIFT FUND	-	4,392	4,392	-	4,134	-	4,134
WISH TREE FUND	140	-	-	140	-	-	140
AQUARIUM GIFT FUND	300	250	-	550	800	-	1,350
LITERACY	5,197	100	242	5,055	100	-	5,155
ROTARY READING ROOM	10,000	-	-	10,000	-	-	10,000
ROTARY READING ROOM GIFT	286	-	-	286	-	-	286
PAYROLL NET SALARIES	-	11,856	11,856	-	-	-	-
PAYROLL- FEDERAL W/H	-	306,514	306,514	-	300,323	300,323	-
PAYROLL- FICA	-	129,203	129,203	-	132,195	132,195	-
PAYROLL- MEDICARE	-	44,607	44,607	-	44,843	44,843	-
PAYROLL- STATE W/H	-	103,975	103,975	-	103,684	103,684	-
PAYROLL- COUNTY W/H	-	32,631	32,631	-	32,928	32,928	-
AM UNITED LIFE	-	55,807	55,807	-	34,338	34,338	-
MEDICAL INS	-	113,728	113,728	-	110,838	106,239	4,599
VOLUNTARY PERF	-	6,958	6,958	-	6,355	6,105	250
GARNISHMENT	77	8,193	8,270	-	7,061	7,061	-
VOLUNTARY LIFE INSURANCE	-	10,528	10,528	-	10,838	9,558	1,280
HEALTH SAVINGS ACCOUNT	-	11,395	11,395	-	19,353	19,353	-
DD-BANK ONE	-	2,373,480	2,373,480	-	2,419,857	2,419,857	-
Totals	<u>\$ 8,477,490</u>	<u>\$ 11,157,610</u>	<u>\$ 11,684,457</u>	<u>\$ 7,950,643</u>	<u>\$ 13,343,825</u>	<u>\$ 12,214,489</u>	<u>\$ 9,079,979</u>

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

HAMILTON EAST PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS

For the Years Ended December 31, 2013 and 2014

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
OPERATING	\$ 4,388,932	\$ 7,103,593	\$ 7,867,286	\$ 3,625,239	\$ 7,228,838	\$ 6,907,373	\$ 3,946,704
RAINY DAY FUND	1,818,512	800,000	-	2,618,512	-	-	2,618,512
LEVY EXCESS	14,092	-	14,092	-	68	-	68
LIBRARY IMPROVEMENT- LIRF	1,908,408	200,000	-	2,108,408	200,000	138,769	2,169,639
PLAC	1,100	3,750	4,600	250	4,565	4,050	765
GIFT FUND	16,289	20,556	8,160	28,685	15,584	16,787	27,482
LEASE RENTAL	886,200	2,386,857	2,441,750	831,307	2,757,820	2,441,750	1,147,377
DEVELOPMENT	198	-	198	-	-	-	-
ARTWORK DONATION FUND	53	-	-	53	-	-	53
RB EVENT FUND	44	-	-	44	-	-	44
READ OUTLOUD STORYTIME	1,455	280	1,735	-	2,100	2,100	-
PRAXAIR YS GRANT	2,502	-	898	1,604	-	-	1,604
DILLINGER DONATION FUND	15,000	-	-	15,000	-	-	15,000
MIESSE TRUST GIFT FUND	4,134	-	-	4,134	9,059	-	13,193
WISH TREE FUND	140	-	83	57	-	-	57
AQUARIUM GIFT FUND	1,350	-	-	1,350	-	1,350	-
LITERACY	5,155	-	-	5,155	-	-	5,155
ROTARY READING ROOM	10,000	-	-	10,000	-	-	10,000
ROTARY READING ROOM GIFT	286	-	-	286	-	-	286
PAYROLL- FEDERAL W/H	-	305,260	294,090	11,170	273,927	273,927	11,170
PAYROLL- FICA	-	188,447	181,298	7,149	183,881	183,881	7,149
PAYROLL- MEDICARE	-	44,072	42,400	1,672	43,005	43,005	1,672
PAYROLL- STATE W/H	-	102,381	98,512	3,869	99,406	99,406	3,869
PAYROLL- COUNTY W/H	-	31,324	30,090	1,234	30,638	30,649	1,223
AM UNITED LIFE	-	33,067	31,795	1,272	33,604	33,604	1,272
MEDICAL INS	4,599	91,763	85,695	10,667	64,301	69,569	5,399
VOLUNTARY PERF	250	6,025	6,044	231	3,988	3,988	231
GARNISHMENT	-	3,509	3,410	99	4,254	4,535	(182)
VOLUNTARY LIFE INSURANCE	1,280	8,672	8,906	1,046	5,466	6,046	466
HEALTH SAVINGS ACCOUNT	-	25,318	24,420	898	24,266	25,133	31
DD-BANK ONE	-	2,316,704	2,228,424	88,280	2,287,662	2,288,914	87,028
Totals	<u>\$ 9,079,979</u>	<u>\$ 13,671,578</u>	<u>\$ 13,373,886</u>	<u>\$ 9,377,671</u>	<u>\$ 13,272,432</u>	<u>\$ 12,574,836</u>	<u>\$ 10,075,267</u>

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

HAMILTON EAST PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
OPERATING	\$ 3,946,704	\$ 7,470,991	\$ 8,217,315	\$ 3,200,380	\$ 7,828,655	\$ 8,257,645	\$ 2,771,390
RAINY DAY FUND	2,618,512	1,100,000	79,804	3,638,708	3,013,008	40,508	6,611,208
LEVY EXCESS	68	-	-	68	-	-	68
LIBRARY IMPROVEMENT- LIRF	2,169,639	200,000	101,913	2,267,726	200,000	93,108	2,374,618
PLAC	765	5,071	4,891	945	5,460	5,265	1,140
GIFT FUND	27,482	31,040	27,219	31,303	10,640	13,452	28,491
LEASE RENTAL	1,147,377	2,504,512	2,441,750	1,210,139	2,401,617	2,441,750	1,170,006
LSTA GRANT FUND	-	3,402	-	3,402	-	-	3,402
ARTWORK DONATION FUND	53	-	-	53	-	-	53
RB EVENT FUND	44	-	-	44	-	-	44
PRAXAIR YS GRANT	1,604	-	-	1,604	-	-	1,604
DILLINGER DONATION FUND	15,000	-	-	15,000	-	-	15,000
MIESSE TRUST GIFT FUND	13,193	4,735	-	17,928	4,368	-	22,296
WISH TREE FUND	57	-	-	57	-	-	57
LITERACY	5,155	-	-	5,155	-	-	5,155
ROTARY READING ROOM	10,000	-	-	10,000	-	-	10,000
ROTARY READING ROOM GIFT	286	-	-	286	-	-	286
PAYROLL- FEDERAL W/H	11,170	298,573	298,573	11,170	285,843	285,843	11,170
PAYROLL- FICA	7,149	200,199	200,199	7,149	195,290	195,290	7,149
PAYROLL- MEDICARE	1,672	46,821	46,821	1,672	45,673	45,673	1,672
PAYROLL- STATE W/H	3,869	104,776	104,776	3,869	101,725	101,725	3,869
PAYROLL- COUNTY W/H	1,223	33,719	33,719	1,223	33,055	33,055	1,223
AM UNITED LIFE	1,272	40,755	40,755	1,272	44,861	44,861	1,272
MEDICAL INS	5,399	57,258	57,258	5,399	59,447	63,872	974
VOLUNTARY PERF	231	3,883	3,883	231	4,719	4,719	231
GARNISHMENT	(182)	8,443	8,162	99	5,763	5,763	99
VOLUNTARY LIFE INSURANCE	466	8,127	8,127	466	8,908	8,603	771
HEALTH SAVINGS ACCOUNT	31	32,309	31,442	898	30,130	30,130	898
DD-BANK ONE	87,028	2,505,195	2,505,195	87,028	2,424,011	2,424,011	87,028
Totals	<u>\$ 10,075,267</u>	<u>\$ 14,659,809</u>	<u>\$ 14,211,802</u>	<u>\$ 10,523,274</u>	<u>\$ 16,703,173</u>	<u>\$ 14,095,273</u>	<u>\$ 13,131,174</u>

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

HAMILTON EAST PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Library was established under the laws of the State of Indiana. The Library operates under an appointed governing board and provides culture services.

The accompanying financial statements present the financial information for the Library.

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Library.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

HAMILTON EAST PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Library. It includes all expenditures for the reduction of the principal and interest of the Library's general obligation indebtedness.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

HAMILTON EAST PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

F. Interfund Transfers

The Library may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the Library. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Library. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Library in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Library submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Library in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

HAMILTON EAST PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

State statutes authorize the Library to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The Library may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Library to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the Library authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

HAMILTON EAST PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 7. Cash Balance Deficits

The financial statements contain a fund with a deficit in cash. This is the result of a timing issue stemming from the nature of the Garnishment fund. There are times in which the unit receives more or less in wage garnishments than they would disburse, thus creating a negative fund balance. The fund reported a deficit of \$182.00 on December 31, 2014, and was corrected during calendar year 2015.

Note 8. Holding Corporation

The Library has entered into a capital lease with Noblesville Southeastern Public Library Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the Library. The lessor has been determined to be a related-party of the Library. Lease payments during the years 2011 and 2012 totaled \$2,440,000 each year, and during the years 2013, 2014, 2015, and 2016 totaled \$2,441,750 each year.

Note 9. Subsequent Events

Renovation will begin at both the Noblesville location and the Fishers location approximately August of 2017. The Fishers lower level (formerly Launch Fishers) will be renovated to create an art focused space to be used by the public. The lobby area will be updated to include touch screens and more directional signage. In Noblesville, the children's area will be renovated, creating a new entrance on the lower level and age appropriate areas. The staircase in Noblesville will be redesigned and the front lobby area will include more touch screens and directional signage. The glass walls will be taken down to create more open space. Large service desks will be removed and replaced with the new service model. New equipment will be added - Automated Handling Machines in circulation. The estimated cost of the project will be \$5,000,000 and will be funded through appropriations in the LIBRARY IMPROVEMENT- LIRF fund and the RAINY DAY FUND.

OTHER INFORMATION - UNEXAMINED

The Library's Annual Financial Reports information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Library's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The other information presented was approved by management of the Library. It is presented as intended by the Library.

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2011

	OPERATING	RAINY DAY FUND	LEVY EXCESS	LIBRARY IMPROVEMENT- LIRF	PLAC	GIFT FUND	LEASE RENTAL	DEVELOPMENT	ARTWORK DONATION FUND
Cash and investments - beginning	\$ 4,559,065	\$ 1,018,512	\$ 14,092	\$ 1,953,393	\$ 1,250	\$ 10,521	\$ 889,415	\$ 198	\$ -
Receipts:									
Taxes	2,880,265	-	-	-	-	-	1,756,811	-	-
Intergovernmental receipts	2,831,483	-	-	-	-	-	166,886	-	-
Charges for services	150	-	-	-	4,000	-	-	-	-
Fines and forfeits	269,406	-	-	-	-	-	-	-	-
Other receipts	23,384	-	-	-	-	1,564	-	-	2,410
Total receipts	<u>6,004,688</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>1,564</u>	<u>1,923,697</u>	<u>-</u>	<u>2,410</u>
Disbursements:									
Personal services	4,207,000	-	-	-	-	-	-	-	-
Supplies	111,441	-	-	-	-	4,047	-	-	-
Other services and charges	954,030	-	-	-	-	-	3,293	-	2,408
Debt service - principal and interest	-	-	-	-	-	-	2,440,000	-	-
Capital outlay	692,662	-	-	44,985	-	1,088	-	-	-
Other disbursements	-	-	-	-	5,250	-	-	-	-
Total disbursements	<u>5,965,133</u>	<u>-</u>	<u>-</u>	<u>44,985</u>	<u>5,250</u>	<u>5,135</u>	<u>2,443,293</u>	<u>-</u>	<u>2,408</u>
Excess (deficiency) of receipts over disbursements	<u>39,555</u>	<u>-</u>	<u>-</u>	<u>(44,985)</u>	<u>(1,250)</u>	<u>(3,571)</u>	<u>(519,596)</u>	<u>-</u>	<u>2</u>
Cash and investments - ending	<u>\$ 4,598,620</u>	<u>\$ 1,018,512</u>	<u>\$ 14,092</u>	<u>\$ 1,908,408</u>	<u>\$ -</u>	<u>\$ 6,950</u>	<u>\$ 369,819</u>	<u>\$ 198</u>	<u>\$ 2</u>

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2011
 (Continued)

	RB EVENT FUND	UNITED WAY YS GRANT	PRAXAIR YS GRANT	DILLINGER DONATION FUND	MIESSE TRUST GIFT FUND	WISH TREE FUND	AQUARIUM GIFT FUND	LITERACY
Cash and investments - beginning	\$ 44	\$ -	\$ -	\$ 15,000	\$ -	\$ 140	\$ 300	\$ 5,197
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,634	6,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4,392	-	250	100
Total receipts	-	1,634	6,000	-	4,392	-	250	100
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	1,634	2,257	-	4,392	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	776	-	-	-	-	242
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	1,634	3,033	-	4,392	-	-	242
Excess (deficiency) of receipts over disbursements	-	-	2,967	-	-	-	250	(142)
Cash and investments - ending	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ 2,967</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ 140</u>	<u>\$ 550</u>	<u>\$ 5,055</u>

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2011
 (Continued)

	ROTARY READING ROOM	ROTARY READING ROOM GIFT	PAYROLL NET SALARIES	PAYROLL- FEDERAL W/H	PAYROLL- FICA	PAYROLL- MEDICARE	PAYROLL- STATE W/H	PAYROLL- COUNTY W/H
Cash and investments - beginning	\$ 10,000	\$ 286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	11,856	306,514	129,203	44,607	103,975	32,631
Total receipts	-	-	11,856	306,514	129,203	44,607	103,975	32,631
Disbursements:								
Personal services	-	-	11,856	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	306,514	129,203	44,607	103,975	32,631
Total disbursements	-	-	11,856	306,514	129,203	44,607	103,975	32,631
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 10,000	\$ 286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2011
 (Continued)

	AM UNITED LIFE	MEDICAL INS	VOLUNTARY PERF	GARNISHMENT	VOLUNTARY LIFE INSURANCE	HEALTH SAVINGS ACCOUNT	DD-BANK ONE	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ 8,477,490
Receipts:								
Taxes	-	-	-	-	-	-	-	4,637,076
Intergovernmental receipts	-	-	-	-	-	-	-	3,006,003
Charges for services	-	-	-	-	-	-	-	4,150
Fines and forfeits	-	-	-	-	-	-	-	269,406
Other receipts	55,807	113,728	6,958	8,193	10,528	11,395	2,373,480	3,240,975
Total receipts	55,807	113,728	6,958	8,193	10,528	11,395	2,373,480	11,157,610
Disbursements:								
Personal services	-	-	-	-	-	-	-	4,218,856
Supplies	-	-	-	-	-	-	-	123,771
Other services and charges	-	-	-	-	-	-	-	959,731
Debt service - principal and interest	-	-	-	-	-	-	-	2,440,000
Capital outlay	-	-	-	-	-	-	-	739,753
Other disbursements	55,807	113,728	6,958	8,270	10,528	11,395	2,373,480	3,202,346
Total disbursements	55,807	113,728	6,958	8,270	10,528	11,395	2,373,480	11,684,457
Excess (deficiency) of receipts over disbursements	-	-	-	(77)	-	-	-	(526,847)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,950,643

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	OPERATING	RAINY DAY FUND	LEVY EXCESS	LIBRARY IMPROVEMENT- LIRF	PLAC	GIFT FUND	LEASE RENTAL	DEVELOPMENT	ARTWORK DONATION FUND
Cash and investments - beginning	\$ 4,598,620	\$ 1,018,512	\$ 14,092	\$ 1,908,408	\$ -	\$ 6,950	\$ 369,819	\$ 198	\$ 2
Receipts:									
Taxes	2,991,321	800,000	-	-	-	-	2,720,059	-	-
Intergovernmental receipts	2,791,313	-	-	-	-	-	236,322	-	-
Charges for services	100	-	-	-	5,150	-	-	-	-
Fines and forfeits	224,078	-	-	-	-	-	-	-	-
Other receipts	328,607	-	-	-	-	12,162	-	-	675
Total receipts	<u>6,335,419</u>	<u>800,000</u>	<u>-</u>	<u>-</u>	<u>5,150</u>	<u>12,162</u>	<u>2,956,381</u>	<u>-</u>	<u>675</u>
Disbursements:									
Personal services	4,266,940	-	-	-	-	-	-	-	-
Supplies	112,971	-	-	-	-	1,634	-	-	-
Other services and charges	1,144,401	-	-	-	-	-	-	-	624
Debt service - principal and interest	-	-	-	-	-	-	2,440,000	-	-
Capital outlay	1,020,795	-	-	-	-	1,189	-	-	-
Other disbursements	-	-	-	-	4,050	-	-	-	-
Total disbursements	<u>6,545,107</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,050</u>	<u>2,823</u>	<u>2,440,000</u>	<u>-</u>	<u>624</u>
Excess (deficiency) of receipts over disbursements	<u>(209,688)</u>	<u>800,000</u>	<u>-</u>	<u>-</u>	<u>1,100</u>	<u>9,339</u>	<u>516,381</u>	<u>-</u>	<u>51</u>
Cash and investments - ending	<u>\$ 4,388,932</u>	<u>\$ 1,818,512</u>	<u>\$ 14,092</u>	<u>\$ 1,908,408</u>	<u>\$ 1,100</u>	<u>\$ 16,289</u>	<u>\$ 886,200</u>	<u>\$ 198</u>	<u>\$ 53</u>

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	RB EVENT FUND	UNITED WAY YS GRANT	PRAXAIR YS GRANT	DILLINGER DONATION FUND	MIESSE TRUST GIFT FUND	WISH TREE FUND	AQUARIUM GIFT FUND	LITERACY
Cash and investments - beginning	\$ 44	\$ -	\$ 2,967	\$ 15,000	\$ -	\$ 140	\$ 550	\$ 5,055
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	6,391	-	-	4,134	-	800	100
Total receipts	-	6,391	-	-	4,134	-	800	100
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	4,936	321	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	144	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	4,936	465	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	1,455	(465)	-	4,134	-	800	100
Cash and investments - ending	<u>\$ 44</u>	<u>\$ 1,455</u>	<u>\$ 2,502</u>	<u>\$ 15,000</u>	<u>\$ 4,134</u>	<u>\$ 140</u>	<u>\$ 1,350</u>	<u>\$ 5,155</u>

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	ROTARY READING ROOM	ROTARY READING ROOM GIFT	PAYROLL NET SALARIES	PAYROLL- FEDERAL W/H	PAYROLL- FICA	PAYROLL- MEDICARE	PAYROLL- STATE W/H	PAYROLL- COUNTY W/H
Cash and investments - beginning	\$ 10,000	\$ 286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	300,323	132,195	44,843	103,684	32,928
Total receipts	-	-	-	300,323	132,195	44,843	103,684	32,928
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	300,323	132,195	44,843	103,684	32,928
Total disbursements	-	-	-	300,323	132,195	44,843	103,684	32,928
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ 10,000</u>	<u>\$ 286</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	AM UNITED LIFE	MEDICAL INS	VOLUNTARY PERF	GARNISHMENT	VOLUNTARY LIFE INSURANCE	HEALTH SAVINGS ACCOUNT	DD-BANK ONE	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,950,643
Receipts:								
Taxes	-	-	-	-	-	-	-	6,511,380
Intergovernmental receipts	-	-	-	-	-	-	-	3,027,635
Charges for services	-	-	-	-	-	-	-	5,250
Fines and forfeits	-	-	-	-	-	-	-	224,078
Other receipts	34,338	110,838	6,355	7,061	10,838	19,353	2,419,857	3,575,482
Total receipts	34,338	110,838	6,355	7,061	10,838	19,353	2,419,857	13,343,825
Disbursements:								
Personal services	-	-	-	-	-	-	-	4,266,940
Supplies	-	-	-	-	-	-	-	119,862
Other services and charges	-	-	-	-	-	-	-	1,145,025
Debt service - principal and interest	-	-	-	-	-	-	-	2,440,000
Capital outlay	-	-	-	-	-	-	-	1,022,128
Other disbursements	34,338	106,239	6,105	7,061	9,558	19,353	2,419,857	3,220,534
Total disbursements	34,338	106,239	6,105	7,061	9,558	19,353	2,419,857	12,214,489
Excess (deficiency) of receipts over disbursements	-	4,599	250	-	1,280	-	-	1,129,336
Cash and investments - ending	\$ -	\$ 4,599	\$ 250	\$ -	\$ 1,280	\$ -	\$ -	\$ 9,079,979

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	OPERATING	RAINY DAY FUND	LEVY EXCESS	LIBRARY IMPROVEMENT- LIRF	PLAC	GIFT FUND	LEASE RENTAL	DEVELOPMENT	ARTWORK DONATION FUND
Cash and investments - beginning	\$ 4,388,932	\$ 1,818,512	\$ 14,092	\$ 1,908,408	\$ 1,100	\$ 16,289	\$ 886,200	\$ 198	\$ 53
Receipts:									
Taxes	3,028,633	-	-	-	-	-	2,182,397	-	-
Intergovernmental receipts	3,724,554	-	-	-	-	-	204,460	-	-
Charges for services	6,649	-	-	-	3,750	-	-	-	-
Fines and forfeits	198,360	-	-	-	-	-	-	-	-
Other receipts	145,397	800,000	-	200,000	-	20,556	-	-	-
Total receipts	<u>7,103,593</u>	<u>800,000</u>	<u>-</u>	<u>200,000</u>	<u>3,750</u>	<u>20,556</u>	<u>2,386,857</u>	<u>-</u>	<u>-</u>
Disbursements:									
Personal services	4,203,217	-	-	-	-	-	-	-	-
Supplies	170,203	-	-	-	-	1,640	-	198	-
Other services and charges	1,766,621	-	-	-	-	522	1,750	-	-
Debt service - principal and interest	-	-	-	-	-	-	2,440,000	-	-
Capital outlay	727,245	-	-	-	-	5,998	-	-	-
Other disbursements	1,000,000	-	14,092	-	4,600	-	-	-	-
Total disbursements	<u>7,867,286</u>	<u>-</u>	<u>14,092</u>	<u>-</u>	<u>4,600</u>	<u>8,160</u>	<u>2,441,750</u>	<u>198</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(763,693)</u>	<u>800,000</u>	<u>(14,092)</u>	<u>200,000</u>	<u>(850)</u>	<u>12,396</u>	<u>(54,893)</u>	<u>(198)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,625,239</u>	<u>\$ 2,618,512</u>	<u>\$ -</u>	<u>\$ 2,108,408</u>	<u>\$ 250</u>	<u>\$ 28,685</u>	<u>\$ 831,307</u>	<u>\$ -</u>	<u>\$ 53</u>

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	RB EVENT FUND	READ OUTLOUD STORYTIME	PRAXAIR YS GRANT	DILLINGER DONATION FUND	MIESSE TRUST GIFT FUND	WISH TREE FUND	AQUARIUM GIFT FUND	LITERACY
Cash and investments - beginning	\$ 44	\$ 1,455	\$ 2,502	\$ 15,000	\$ 4,134	\$ 140	\$ 1,350	\$ 5,155
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	280	-	-	-	-	-	-
Total receipts	-	280	-	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	1,735	898	-	-	83	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	1,735	898	-	-	83	-	-
Excess (deficiency) of receipts over disbursements	-	(1,455)	(898)	-	-	(83)	-	-
Cash and investments - ending	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ 1,604</u>	<u>\$ 15,000</u>	<u>\$ 4,134</u>	<u>\$ 57</u>	<u>\$ 1,350</u>	<u>\$ 5,155</u>

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	ROTARY READING ROOM	ROTARY READING ROOM GIFT	PAYROLL- FEDERAL W/H	PAYROLL- FICA	PAYROLL- MEDICARE	PAYROLL- STATE W/H	PAYROLL- COUNTY W/H	AM UNITED LIFE
Cash and investments - beginning	\$ 10,000	\$ 286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	305,260	188,447	44,072	102,381	31,324	33,067
Total receipts	-	-	305,260	188,447	44,072	102,381	31,324	33,067
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	294,090	181,298	42,400	98,512	30,090	31,795
Total disbursements	-	-	294,090	181,298	42,400	98,512	30,090	31,795
Excess (deficiency) of receipts over disbursements	-	-	11,170	7,149	1,672	3,869	1,234	1,272
Cash and investments - ending	\$ 10,000	\$ 286	\$ 11,170	\$ 7,149	\$ 1,672	\$ 3,869	\$ 1,234	\$ 1,272

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	MEDICAL INS	VOLUNTARY PERF	GARNISHMENT	VOLUNTARY LIFE INSURANCE	HEALTH SAVINGS ACCOUNT	DD-BANK ONE	Totals
Cash and investments - beginning	\$ 4,599	\$ 250	\$ -	\$ 1,280	\$ -	\$ -	\$ 9,079,979
Receipts:							
Taxes	-	-	-	-	-	-	5,211,030
Intergovernmental receipts	-	-	-	-	-	-	3,929,014
Charges for services	-	-	-	-	-	-	10,399
Fines and forfeits	-	-	-	-	-	-	198,360
Other receipts	91,763	6,025	3,509	8,672	25,318	2,316,704	4,322,775
Total receipts	91,763	6,025	3,509	8,672	25,318	2,316,704	13,671,578
Disbursements:							
Personal services	-	-	-	-	-	-	4,203,217
Supplies	-	-	-	-	-	-	174,757
Other services and charges	-	-	-	-	-	-	1,768,893
Debt service - principal and interest	-	-	-	-	-	-	2,440,000
Capital outlay	-	-	-	-	-	-	733,243
Other disbursements	85,695	6,044	3,410	8,906	24,420	2,228,424	4,053,776
Total disbursements	85,695	6,044	3,410	8,906	24,420	2,228,424	13,373,886
Excess (deficiency) of receipts over disbursements	6,068	(19)	99	(234)	898	88,280	297,692
Cash and investments - ending	\$ 10,667	\$ 231	\$ 99	\$ 1,046	\$ 898	\$ 88,280	\$ 9,377,671

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	OPERATING	RAINY DAY FUND	LEVY EXCESS	LIBRARY IMPROVEMENT- LIRF	PLAC	GIFT FUND	LEASE RENTAL	DEVELOPMENT	ARTWORK DONATION FUND
Cash and investments - beginning	\$ 3,625,239	\$ 2,618,512	\$ -	\$ 2,108,408	\$ 250	\$ 28,685	\$ 831,307	\$ -	\$ 53
Receipts:									
Taxes	2,898,998	-	68	-	-	-	2,534,331	-	-
Intergovernmental receipts	3,930,097	-	-	-	-	-	223,489	-	-
Charges for services	6,589	-	-	-	4,565	-	-	-	-
Fines and forfeits	176,248	-	-	-	-	-	-	-	-
Other receipts	216,906	-	-	200,000	-	15,584	-	-	-
Total receipts	<u>7,228,838</u>	<u>-</u>	<u>68</u>	<u>200,000</u>	<u>4,565</u>	<u>15,584</u>	<u>2,757,820</u>	<u>-</u>	<u>-</u>
Disbursements:									
Personal services	4,079,739	-	-	-	-	-	-	-	-
Supplies	176,545	-	-	30,112	-	5,673	-	-	-
Other services and charges	1,747,477	-	-	2,774	-	-	1,750	-	-
Debt service - principal and interest	-	-	-	-	-	-	2,440,000	-	-
Capital outlay	703,612	-	-	105,883	-	11,114	-	-	-
Other disbursements	200,000	-	-	-	4,050	-	-	-	-
Total disbursements	<u>6,907,373</u>	<u>-</u>	<u>-</u>	<u>138,769</u>	<u>4,050</u>	<u>16,787</u>	<u>2,441,750</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>321,465</u>	<u>-</u>	<u>68</u>	<u>61,231</u>	<u>515</u>	<u>(1,203)</u>	<u>316,070</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,946,704</u>	<u>\$ 2,618,512</u>	<u>\$ 68</u>	<u>\$ 2,169,639</u>	<u>\$ 765</u>	<u>\$ 27,482</u>	<u>\$ 1,147,377</u>	<u>\$ -</u>	<u>\$ 53</u>

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	RB EVENT FUND	READ OUTLOUD STORYTIME	PRAXAIR YS GRANT	DILLINGER DONATION FUND	MIESSE TRUST GIFT FUND	WISH TREE FUND	AQUARIUM GIFT FUND	LITERACY
Cash and investments - beginning	\$ 44	\$ -	\$ 1,604	\$ 15,000	\$ 4,134	\$ 57	\$ 1,350	\$ 5,155
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	2,100	-	-	9,059	-	-	-
Total receipts	-	2,100	-	-	9,059	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	2,100	-	-	-	-	1,350	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	2,100	-	-	-	-	1,350	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	9,059	-	(1,350)	-
Cash and investments - ending	\$ 44	\$ -	\$ 1,604	\$ 15,000	\$ 13,193	\$ 57	\$ -	\$ 5,155

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	ROTARY READING ROOM	ROTARY READING ROOM GIFT	PAYROLL- FEDERAL W/H	PAYROLL- FICA	PAYROLL- MEDICARE	PAYROLL- STATE W/H	PAYROLL- COUNTY W/H	AM UNITED LIFE
Cash and investments - beginning	\$ 10,000	\$ 286	\$ 11,170	\$ 7,149	\$ 1,672	\$ 3,869	\$ 1,234	\$ 1,272
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	273,927	183,881	43,005	99,406	30,638	33,604
Total receipts	-	-	273,927	183,881	43,005	99,406	30,638	33,604
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	273,927	183,881	43,005	99,406	30,649	33,604
Total disbursements	-	-	273,927	183,881	43,005	99,406	30,649	33,604
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(11)	-
Cash and investments - ending	\$ 10,000	\$ 286	\$ 11,170	\$ 7,149	\$ 1,672	\$ 3,869	\$ 1,223	\$ 1,272

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	MEDICAL INS	VOLUNTARY PERF	GARNISHMENT	VOLUNTARY LIFE INSURANCE	HEALTH SAVINGS ACCOUNT	DD-BANK ONE	Totals
Cash and investments - beginning	\$ 10,667	\$ 231	\$ 99	\$ 1,046	\$ 898	\$ 88,280	\$ 9,377,671
Receipts:							
Taxes	-	-	-	-	-	-	5,433,397
Intergovernmental receipts	-	-	-	-	-	-	4,153,586
Charges for services	-	-	-	-	-	-	11,154
Fines and forfeits	-	-	-	-	-	-	176,248
Other receipts	64,301	3,988	4,254	5,466	24,266	2,287,662	3,498,047
Total receipts	<u>64,301</u>	<u>3,988</u>	<u>4,254</u>	<u>5,466</u>	<u>24,266</u>	<u>2,287,662</u>	<u>13,272,432</u>
Disbursements:							
Personal services	-	-	-	-	-	-	4,079,739
Supplies	-	-	-	-	-	-	215,780
Other services and charges	-	-	-	-	-	-	1,752,001
Debt service - principal and interest	-	-	-	-	-	-	2,440,000
Capital outlay	-	-	-	-	-	-	820,609
Other disbursements	69,569	3,988	4,535	6,046	25,133	2,288,914	3,266,707
Total disbursements	<u>69,569</u>	<u>3,988</u>	<u>4,535</u>	<u>6,046</u>	<u>25,133</u>	<u>2,288,914</u>	<u>12,574,836</u>
Excess (deficiency) of receipts over disbursements	<u>(5,268)</u>	<u>-</u>	<u>(281)</u>	<u>(580)</u>	<u>(867)</u>	<u>(1,252)</u>	<u>697,596</u>
Cash and investments - ending	<u>\$ 5,399</u>	<u>\$ 231</u>	<u>\$ (182)</u>	<u>\$ 466</u>	<u>\$ 31</u>	<u>\$ 87,028</u>	<u>\$ 10,075,267</u>

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	OPERATING	RAINY DAY FUND	LEVY EXCESS	LIBRARY IMPROVEMENT- LIRF	PLAC	GIFT FUND	LEASE RENTAL	LSTA GRANT FUND	ARTWORK DONATION FUND
Cash and investments - beginning	\$ 3,946,704	\$ 2,618,512	\$ 68	\$ 2,169,639	\$ 765	\$ 27,482	\$ 1,147,377	\$ -	\$ 53
Receipts:									
Taxes	3,033,910	-	-	-	-	-	2,301,359	-	-
Intergovernmental receipts	4,163,981	-	-	-	-	-	203,153	-	-
Charges for services	5,998	-	-	-	5,071	-	-	-	-
Fines and forfeits	193,972	-	-	-	-	-	-	-	-
Other receipts	73,130	1,100,000	-	200,000	-	31,040	-	3,402	-
Total receipts	7,470,991	1,100,000	-	200,000	5,071	31,040	2,504,512	3,402	-
Disbursements:									
Personal services	4,491,086	-	-	-	-	-	-	-	-
Supplies	142,434	17,860	-	-	-	9,536	-	-	-
Other services and charges	1,540,658	61,659	-	-	-	-	1,750	-	-
Debt service - principal and interest	-	-	-	-	-	-	2,440,000	-	-
Capital outlay	743,137	285	-	101,913	-	17,683	-	-	-
Other disbursements	1,300,000	-	-	-	4,891	-	-	-	-
Total disbursements	8,217,315	79,804	-	101,913	4,891	27,219	2,441,750	-	-
Excess (deficiency) of receipts over disbursements	(746,324)	1,020,196	-	98,087	180	3,821	62,762	3,402	-
Cash and investments - ending	\$ 3,200,380	\$ 3,638,708	\$ 68	\$ 2,267,726	\$ 945	\$ 31,303	\$ 1,210,139	\$ 3,402	\$ 53

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	RB EVENT FUND	PRAXAIR YS GRANT	DILLINGER DONATION FUND	MIESSE TRUST GIFT FUND	WISH TREE FUND	LITERACY	ROTARY READING ROOM	ROTARY READING ROOM GIFT
Cash and investments - beginning	\$ 44	\$ 1,604	\$ 15,000	\$ 13,193	\$ 57	\$ 5,155	\$ 10,000	\$ 286
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	4,735	-	-	-	-
Total receipts	-	-	-	4,735	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	4,735	-	-	-	-
Cash and investments - ending	<u>\$ 44</u>	<u>\$ 1,604</u>	<u>\$ 15,000</u>	<u>\$ 17,928</u>	<u>\$ 57</u>	<u>\$ 5,155</u>	<u>\$ 10,000</u>	<u>\$ 286</u>

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	PAYROLL- FEDERAL W/H	PAYROLL- FICA	PAYROLL- MEDICARE	PAYROLL- STATE W/H	PAYROLL- COUNTY W/H	AM UNITED LIFE	MEDICAL INS
Cash and investments - beginning	\$ 11,170	\$ 7,149	\$ 1,672	\$ 3,869	\$ 1,223	\$ 1,272	\$ 5,399
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	298,573	200,199	46,821	104,776	33,719	40,755	57,258
Total receipts	<u>298,573</u>	<u>200,199</u>	<u>46,821</u>	<u>104,776</u>	<u>33,719</u>	<u>40,755</u>	<u>57,258</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	298,573	200,199	46,821	104,776	33,719	40,755	57,258
Total disbursements	<u>298,573</u>	<u>200,199</u>	<u>46,821</u>	<u>104,776</u>	<u>33,719</u>	<u>40,755</u>	<u>57,258</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ 11,170</u>	<u>\$ 7,149</u>	<u>\$ 1,672</u>	<u>\$ 3,869</u>	<u>\$ 1,223</u>	<u>\$ 1,272</u>	<u>\$ 5,399</u>

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	VOLUNTARY PERF	GARNISHMENT	VOLUNTARY LIFE INSURANCE	HEALTH SAVINGS ACCOUNT	DD-BANK ONE	Totals
Cash and investments - beginning	\$ 231	\$ (182)	\$ 466	\$ 31	\$ 87,028	\$ 10,075,267
Receipts:						
Taxes	-	-	-	-	-	5,335,269
Intergovernmental receipts	-	-	-	-	-	4,367,134
Charges for services	-	-	-	-	-	11,069
Fines and forfeits	-	-	-	-	-	193,972
Other receipts	3,883	8,443	8,127	32,309	2,505,195	4,752,365
Total receipts	<u>3,883</u>	<u>8,443</u>	<u>8,127</u>	<u>32,309</u>	<u>2,505,195</u>	<u>14,659,809</u>
Disbursements:						
Personal services	-	-	-	-	-	4,491,086
Supplies	-	-	-	-	-	169,830
Other services and charges	-	-	-	-	-	1,604,067
Debt service - principal and interest	-	-	-	-	-	2,440,000
Capital outlay	-	-	-	-	-	863,018
Other disbursements	3,883	8,162	8,127	31,442	2,505,195	4,643,801
Total disbursements	<u>3,883</u>	<u>8,162</u>	<u>8,127</u>	<u>31,442</u>	<u>2,505,195</u>	<u>14,211,802</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>281</u>	<u>-</u>	<u>867</u>	<u>-</u>	<u>448,007</u>
Cash and investments - ending	<u>\$ 231</u>	<u>\$ 99</u>	<u>\$ 466</u>	<u>\$ 898</u>	<u>\$ 87,028</u>	<u>\$ 10,523,274</u>

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	OPERATING	RAINY DAY FUND	LEVY EXCESS	LIBRARY IMPROVEMENT- LIRF	PLAC	GIFT FUND	LEASE RENTAL	LSTA GRANT FUND	ARTWORK DONATION FUND
Cash and investments - beginning	\$ 3,200,380	\$ 3,638,708	\$ 68	\$ 2,267,726	\$ 945	\$ 31,303	\$ 1,210,139	\$ 3,402	\$ 53
Receipts:									
Taxes	3,230,591	2,013,008	-	-	-	-	2,195,103	-	-
Intergovernmental receipts	4,277,915	-	-	-	-	-	206,514	-	-
Charges for services	7,408	-	-	-	5,460	-	-	-	-
Fines and forfeits	192,772	-	-	-	-	-	-	-	-
Other receipts	119,969	1,000,000	-	200,000	-	10,640	-	-	-
Total receipts	7,828,655	3,013,008	-	200,000	5,460	10,640	2,401,617	-	-
Disbursements:									
Personal services	4,437,006	-	-	-	-	-	-	-	-
Supplies	152,715	2,124	-	20,374	-	4,458	-	-	-
Other services and charges	1,713,183	38,384	-	-	-	4,302	1,750	-	-
Debt service - principal and interest	-	-	-	-	-	-	2,440,000	-	-
Capital outlay	754,741	-	-	72,734	-	4,692	-	-	-
Other disbursements	1,200,000	-	-	-	5,265	-	-	-	-
Total disbursements	8,257,645	40,508	-	93,108	5,265	13,452	2,441,750	-	-
Excess (deficiency) of receipts over disbursements	(428,990)	2,972,500	-	106,892	195	(2,812)	(40,133)	-	-
Cash and investments - ending	\$ 2,771,390	\$ 6,611,208	\$ 68	\$ 2,374,618	\$ 1,140	\$ 28,491	\$ 1,170,006	\$ 3,402	\$ 53

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	RB EVENT FUND	PRAXAIR YS GRANT	DILLINGER DONATION FUND	MIESSE TRUST GIFT FUND	WISH TREE FUND	LITERACY	ROTARY READING ROOM	ROTARY READING ROOM GIFT
Cash and investments - beginning	\$ 44	\$ 1,604	\$ 15,000	\$ 17,928	\$ 57	\$ 5,155	\$ 10,000	\$ 286
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	4,368	-	-	-	-
Total receipts	-	-	-	4,368	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	4,368	-	-	-	-
Cash and investments - ending	<u>\$ 44</u>	<u>\$ 1,604</u>	<u>\$ 15,000</u>	<u>\$ 22,296</u>	<u>\$ 57</u>	<u>\$ 5,155</u>	<u>\$ 10,000</u>	<u>\$ 286</u>

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	PAYROLL- FEDERAL W/H	PAYROLL- FICA	PAYROLL- MEDICARE	PAYROLL- STATE W/H	PAYROLL- COUNTY W/H	AM UNITED LIFE	MEDICAL INS
Cash and investments - beginning	\$ 11,170	\$ 7,149	\$ 1,672	\$ 3,869	\$ 1,223	\$ 1,272	\$ 5,399
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	285,843	195,290	45,673	101,725	33,055	44,861	59,447
Total receipts	<u>285,843</u>	<u>195,290</u>	<u>45,673</u>	<u>101,725</u>	<u>33,055</u>	<u>44,861</u>	<u>59,447</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	285,843	195,290	45,673	101,725	33,055	44,861	63,872
Total disbursements	<u>285,843</u>	<u>195,290</u>	<u>45,673</u>	<u>101,725</u>	<u>33,055</u>	<u>44,861</u>	<u>63,872</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(4,425)
Cash and investments - ending	<u>\$ 11,170</u>	<u>\$ 7,149</u>	<u>\$ 1,672</u>	<u>\$ 3,869</u>	<u>\$ 1,223</u>	<u>\$ 1,272</u>	<u>\$ 974</u>

HAMILTON EAST PUBLIC LIBRARY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	VOLUNTARY PERF	GARNISHMENT	VOLUNTARY LIFE INSURANCE	HEALTH SAVINGS ACCOUNT	DD-BANK ONE	Totals
Cash and investments - beginning	\$ 231	\$ 99	\$ 466	\$ 898	\$ 87,028	\$ 10,523,274
Receipts:						
Taxes	-	-	-	-	-	7,438,702
Intergovernmental receipts	-	-	-	-	-	4,484,429
Charges for services	-	-	-	-	-	12,868
Fines and forfeits	-	-	-	-	-	192,772
Other receipts	4,719	5,763	8,908	30,130	2,424,011	4,574,402
Total receipts	4,719	5,763	8,908	30,130	2,424,011	16,703,173
Disbursements:						
Personal services	-	-	-	-	-	4,437,006
Supplies	-	-	-	-	-	179,671
Other services and charges	-	-	-	-	-	1,757,619
Debt service - principal and interest	-	-	-	-	-	2,440,000
Capital outlay	-	-	-	-	-	832,167
Other disbursements	4,719	5,763	8,603	30,130	2,424,011	4,448,810
Total disbursements	4,719	5,763	8,603	30,130	2,424,011	14,095,273
Excess (deficiency) of receipts over disbursements	-	-	305	-	-	2,607,900
Cash and investments - ending	\$ 231	\$ 99	\$ 771	\$ 898	\$ 87,028	\$ 13,131,174

HAMILTON EAST PUBLIC LIBRARY
SCHEDULE OF LEASES AND DEBT
December 31, 2016

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities: Noblesville Southeastern Public Library Building Corporation	Lease Rental	<u>\$ 2,441,750</u>	07/15/2012	01/15/2023

HAMILTON EAST PUBLIC LIBRARY
SCHEDULE OF CAPITAL ASSETS
December 31, 2016

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 5,180,000
Buildings	30,750,000
Machinery, equipment, and vehicles	72,734
Books and other	<u>13,479,960</u>
Total capital assets	<u><u>\$ 49,482,694</u></u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the Library. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.