



BERBERICH TRAHAN & CO., P.A.

Certified Public Accountants

Topeka and Shawnee County Public Library

Report to the Board of Trustees

April 12, 2016



BERBERICH TRAHAN & CO., P.A.
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Board of Trustees
Topeka and Shawnee County Public Library
Topeka, Kansas

We are pleased to present this report related to our audit of the financial statements and compliance of the Topeka and Shawnee County Public Library (the Library) for the year ended December 31, 2015. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the Library's financial and compliance reporting process.

This report is intended solely for the information and use of the Board of Trustees and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the Library.

Berberich Trahan & Co., P.A.

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TOPEKA AND SHAWNEE COUNTY PUBLIC LIBRARY

Report to the Board of Trustees
April 12, 2016

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Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
Our Responsibilities with Regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America; <i>Government Auditing Standards</i> issued by the Comptroller General of the United States and the Kansas Municipal Audit and Accounting Guide have been described to you in our arrangement letter dated January 11, 2016.
Overview of the Planned Scope and Timing of the Financial Statement Audit	We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.
Accounting Policies and Practices	Preferability of Accounting Policies and Practices Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. We did not discuss with management any alternative treatments within generally accepted accounting principles for accounting policies and practices related to material items during the current audit period. Adoption of, or Change in, Accounting Policies Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Library. The Library adopted the provisions of Governmental Accounting Standards Board Statement No. 68: <i>Accounting and Financial Reporting for Pensions</i> and Governmental Accounting Standards Board Statement No. 71: <i>Pension Transition for Contributions Made Subsequent to the Measurement Date</i> . This resulted in reporting a net pension liability and certain deferred inflows and outflows of resources on the statement of net position that were not previously reported.

Area	Comments
	<p data-bbox="784 216 1276 252">Significant or Unusual Transactions</p> <p data-bbox="784 260 1430 405">We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p data-bbox="784 426 1430 493">Management’s Judgments and Accounting Estimates</p> <p data-bbox="784 506 1430 1050">Accounting estimates are an integral part of the preparation of financial statements and are based upon management’s current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached “Summary of Accounting Estimates.”</p>
Audit Adjustments	<p data-bbox="784 1071 1430 1176">Audit adjustments proposed by us and recorded by the Library are summarized in the attached representation letter.</p>
Uncorrected Misstatements	<p data-bbox="784 1203 1430 1449">During the course of our audit, we accumulated an uncorrected misstatement that was determined by management to be immaterial to the statements of financial position and results of operations and to the related financial statement disclosures. The uncorrected misstatement is summarized in the attached representation letter.</p>
Disagreements with Management	<p data-bbox="784 1476 1430 1680">We encountered no disagreements with management over the application of significant accounting principles, the basis for management’s judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.</p>
Consultations with Other Accountants	<p data-bbox="784 1707 1430 1816">We are not aware of any consultations management had with other accountants about accounting or auditing matters.</p>

Area	Comments
Significant Issues Discussed with Management	No significant issues arising from the audit were discussed with or the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit	We did not encounter any significant difficulties in dealing with management during the audit.
Certain Written Communications between Management and Our Firm	Copies of certain written communications between our firm and the management of the Library, including the representation letter provided to us by management, are attached.

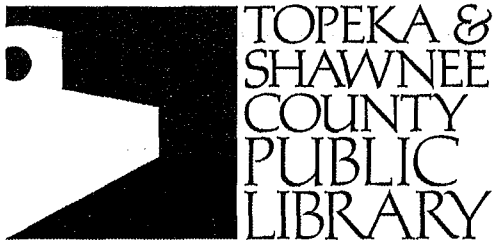
Topeka and Shawnee County Public Library

Summary of Significant Accounting Estimates

Year Ended December 31, 2015

The following describes the significant accounting estimates reflected in the Library's December 31, 2015 financial statements.

Estimate	Accounting Policy	Management's Estimation Process	Basis for Our Conclusions on Reasonableness of Estimate
Capital Assets	Record the value of books and collections as determined by the Library's Technical Services department.	An analysis of current quantities of books and collections, along with other factors, is used to determine the value of books and collections.	Review of management's analysis resulted in our conclusion that the estimate appears reasonable.
Net OPEB Obligation	Net OPEB obligation is computed by an independent actuarial firm. The disclosure is based upon numerous assumptions and estimates, including the expected rate of investment return, the interest rate used to determine present value and medical care cost trend rates.	The rate of return is based on historical and general market data.	Review of actuarial valuation and related assumptions resulted in our conclusion that the estimate appears reasonable.
Net Pension Liability	The net pension liability is computed by an independent actuarial firm hired by KPERS.	Management of the Library obtained and reviewed the Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer and Nonemployer as of June 30, 2015 and 2014 that were audited by other auditors. Management compared their employer contributions as shown on these schedules to the Library's actual contributions and recalculated its allocated percentage and its share of the collective net pension liability.	Review of management's analysis resulted in our conclusion that the estimate appears reasonable.



TOPEKA &
SHAWNEE
COUNTY
PUBLIC
LIBRARY

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Berberich Trahan & Co., P.A.
3630 SW Burlingame Road
Topeka, Kansas 66611-2050

This representation letter is provided in connection with your audit of the basic financial statements of the Topeka and Shawnee County Public Library (the Library) as of and for the year ended December 31, 2015 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects in accordance with accounting principles generally accepted in the United States of America.

We confirm, to the best of our knowledge and belief, as of the date of the auditor's report, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated January 11, 2016, for the preparation and fair presentation of the financial statements referred to above in accordance with accounting principles generally accepted in the United States of America.
2. We have identified for you all organizations that are a part of this reporting entity or with which we have a relationship, as these organizations are defined in Section 2100 of the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, that are:
 - a. Component units.
 - b. Other organizations for which the nature and significance of their relationship with the Library are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.
3. We have identified for you all of our funds.
4. We have properly classified all funds and activities.
5. We have properly determined and reported the major governmental and enterprise funds based on the required quantitative criteria. We have determined the debt service fund to be major for public interest reasons. We believe that the judgmentally determined major fund is particularly important to the financial statement users.
6. We are responsible for compliance with laws and regulations applicable to Library including adopting, approving and amending budgets.

7. We have identified and disclosed to you all laws and regulations that have a direct and material effect on the determination of financial statement amounts including legal and contractual provisions for reporting specific activities in separate funds.
8. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
9. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
10. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
11. Related-party transactions, including those with the component unit for which Library is accountable, another organization for which the nature and significance of its relationship with the Library are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete, and interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements, and guarantees, have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
12. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America requires adjustment or disclosure have been adjusted or disclosed.
13. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
14. The following have been properly recorded and/or disclosed in the financial statements:
 - a. Net positions and fund balance classifications.
 - b. The fair value of investments.
 - c. Debt issue provisions.
 - d. All leases and material amounts of rental obligations under long-term leases.
 - e. All significant estimates and material concentrations known to management which are required to be disclosed.
 - f. Risk financing activities.
 - g. Deposits and investment securities categories of risk.

- h. The effect on the financial statements of GASB pronouncements which have been issued, but which we have not yet adopted.

- 15. We have no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.

- 16. We are responsible for making the accounting estimates included in the financial statements. Those estimates reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take. In that regard, adequate provisions have been made:
 - a. To value books and collections at estimated historical costs.
 - b. To estimate the net OPEB obligation.
 - c. To estimate the net pension liability.

- 17. There are no:
 - a. Material transactions that have not been properly recorded in the accounting records underlying the financial statements.
 - b. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency. In that regard, we specifically represent that we have not been designated as, or alleged to be, a "potentially responsible party" by the Environmental Protection Agency in connection with any environmental contamination.
 - c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by the Contingencies Topic of the FASB Accounting Standards Codification.
 - d. Guarantees, whether written or oral, under which the Library is contingently liable.
 - e. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances.
 - f. Lines of credit or similar arrangements.
 - g. Agreements to repurchase assets previously sold.
 - h. Security agreements in effect under the Uniform Commercial Code.
 - i. Liens or encumbrances on assets or revenues or any assets or revenues which were pledged as collateral for any liability or which were subordinated in any way.
 - j. Contractual obligations for construction and purchase of real property or equipment not included in the liabilities or encumbrances recorded on the books.
 - k. Liabilities which are subordinated in any way to any other actual or possible liabilities.
 - l. Debt issue repurchase options or agreements, or sinking fund debt repurchase ordinance requirements.
 - m. Authorized but unissued bonds and/or notes.

- n. Derivative financial instruments.
 - o. Special and extraordinary items.
 - p. Arbitrage rebate liabilities.
 - q. Impairment of capital assets.
18. We have no direct or indirect, legal or moral obligation for any debt of any organization, public or private, that is not disclosed in the financial statements.
19. The Library has satisfactory title to all owned assets.
20. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance. In connection therewith, we specifically represent that we are responsible for determining that we are not subject to the requirements of the Single Audit Act and OMB Circular No. A-133 or Uniform Grant Guidance because we have not received, expended, or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.
21. Net positions (net investment in capital assets; restricted; and unrestricted) and fund balances are properly classified and, when applicable, approved.
22. Expenses or expenditures have been appropriately classified in or allocated to functions and programs in the statement of activities and allocations have been made on a reasonable basis.
23. Revenues have been appropriately classified in the statement of activities within program revenues and general revenues.
24. Capital assets, including infrastructure assets, are properly capitalized, reported and depreciated.
25. We agree with the findings of specialists in evaluating the net OPEB obligation and the net pension liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
26. The effects of the uncorrected misstatement is immaterial to the basic financial statements. The uncorrected misstatement is attached to this letter.

Information Provided

27. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of governing board and committees of board members, or summaries of actions of recent meetings for which minutes have not yet been prepared.
28. All transactions have been recorded in the accounting records and are reflected in the financial statements.
29. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
30. We have no knowledge of allegations of fraud or suspected fraud, affecting the Library's financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in the internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
31. We have no knowledge of any allegations of fraud or suspected fraud affecting the Library's financial statements received in communications from employees, former employees, analysts, regulators or others.
32. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing the financial statements.
33. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
34. We have disclosed to you the identity of the Library's related parties and all the related-party relationships and transactions of which we are aware.
35. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the Library's ability to record, process, summarize and report financial data.

36. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
37. With respect to supplementary information presented in relation to the financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. When supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.
38. With respect to the required supplementary information presented as required by GASB to supplement the basic financial statements:
 - a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by accounting principles generally accepted in the United States of America.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
39. During the course of your audit, you may have accumulated records containing data which should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.
40. We are responsible for and have reviewed and approved the proposed adjustments to the trial balances identified during the audit, which are included in the adjusting journal entries attachment, and will post all adjustments accordingly.

In connection with your audit, conducted in accordance with *Government Auditing Standards*, we confirm:

1. We are responsible for:
 - a. Compliance with laws, regulations and provisions of contracts and grant agreements applicable to the Library.
 - b. Establishing and maintaining effective internal control over financial reporting.

2. We have identified and disclosed to you:
 - a. All laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determinations of financial statement amounts or other financial data significant to audit objectives.
 - b. Violations (and possible violations) of laws, regulations, and provisions of contracts and other agreements whose effects should be considered for disclosure in the auditor's report on noncompliance.
3. We have implemented a process to track the status of audit findings and recommendations.
4. There are no previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken.
5. We have reviewed, approved, and take full responsibility for the financial statements and related notes and acknowledge the auditor's role in the preparation of this information.
6. We have reviewed, approved, and take full responsibility for all adjustments and acknowledge the auditor's role in the preparation of the adjustments.

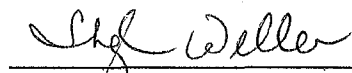
Very truly yours,

Topeka and Shawnee County Public Library



Gina Millsap, Chief Executive Officer

Date Signed 12 April 2016



Sheryl Weller, Chief Financial Officer

Date Signed 4/12/2016

Topeka and Shawnee County Public Library

Year End: December 31, 2015

Adjusting Journal Entries

Number	Date	Name	Account No	Debit	Credit
1	12/31/2015	Due from Component Unit	01030 SRF05	9,061.00	
1	12/31/2015	Due from Component Unit	01030 SRF06	12,174.00	
1	12/31/2015	Due from Component Unit	01030 SRF12	4,520.00	
1	12/31/2015	Due from Component Unit	01030 SRF13	2,804.00	
1	12/31/2015	Due from Component Unit	01030 SRF26	1,247.00	
1	12/31/2015	FUND BALANCE	10.27100 GF01.7		-26,121.00
1	12/31/2015	ERATE REIMBURSEMENT	10.32600 GF01.7	38,508.00	
1	12/31/2015	OVERDUE FEES	10.33120 GF01.7	34,219.00	
1	12/31/2015	FUND BALANCE	33.27100 SRF05		-9,061.00
1	12/31/2015	FUND BALANCE	34.27100 SRF06		-12,174.00
1	12/31/2015	FUND BALANCE	44.27100 SRF12		-4,520.00
1	12/31/2015	FUND BALANCE	45.27100 SRF13		-2,804.00
1	12/31/2015	FUND BALANCE	75.27100 SRF26		-1,247.00
1	12/31/2015	FUND BALANCE	98.27100 G04		-12,000.00
1	12/31/2015	DIGITAL SERVICES SUPPORT	10.41000.320 GF01.7		-46,606.00
1	12/31/2015	PROJECT EXPENSES	98.41000.733 G04	12,000.00	

To roll forward net position by
 recording prior year adjusting journal entries that were not
 recorded in the Library's financial system

2	12/31/2015	Due from Component Unit	01030 SRF04	4,524.00	
2	12/31/2015	Due from Component Unit	01030 SRF05	3,260.00	
2	12/31/2015	Due from Component Unit	01030 SRF06	4,762.00	
2	12/31/2015	Due from Component Unit	01030 SRF12	1,638.00	
2	12/31/2015	Due from Component Unit	01030 SRF13	1,014.00	
2	12/31/2015	FOUNDATION DISTRIBUTION	32300 SRF04		-4,524.00
2	12/31/2015	FOUNDATION DISTRIBUTION	33300 SRF05		-3,260.00
2	12/31/2015	FOUNDATION DISTRIBUTION	34300 SRF06		-4,762.00
2	12/31/2015	FOUNDATION DISTRIBUTION	44000 SRF12		-1,638.00
2	12/31/2015	FOUNDATION DISTRIBUTION	45000 SRF13		-1,014.00

To record amounts due from the Library
 Foundation

3	12/31/2015	Transfers In	38888 SRF30		-5,921.00
3	12/31/2015	Transfers In	38888 SRF31		-33,711.97
3	12/31/2015	Transfer to Other Funds	39999 SRF28	39,632.97	
3	12/31/2015	FOUNDATION DISTRIBUTION	28.34100 SRF30	5,921.00	
3	12/31/2015	HATHAWAY TRUST-RESTRICTED	29.34600 SRF31	33,711.97	
3	12/31/2015	FOUNDATION DISTRIBUTION	31.34100 SRF28		-5,921.00
3	12/31/2015	HATHAWAY TRUST-RESTRICTED	31.34600 SRF28		-33,711.97

To reclassify transfers out of
revenue accounts

4	12/31/2015	Due from Component Unit	01030 SRF05	5,489.31	
4	12/31/2015	Due from Component Unit	01030 SRF12	6,596.22	
4	12/31/2015	Due from Component Unit	01030 SRF13	6,620.16	
4	12/31/2015	FOUNDATION DISTRIBUTION	33.34100 SRF05		-5,489.31
4	12/31/2015	FOUNDATION DISTRIBUTION	44.34100 SRF12		-6,596.22
4	12/31/2015	FOUNDATION DISTRIBUTION	45.34100 SRF13		-6,620.16

To reclassify the return of funds
to the Library Foundation and record a due from the Library Foundation

5	12/31/2015	ENDOWMENT SECURITIES	30.11200 PF01.1		-5,496.00
5	12/31/2015	FUND BALANCE	30.27100 PF01.1		-4,241.00
5	12/31/2015	INVESTMENT GROWTH	30.35200 PF01.1	5,496.00	
5	12/31/2015	INVESTMENT GROWTH	30.35200 PF01.1	4,241.00	

Client-prepared entry to record
unrealized and realized loss in Mertz Trust and to reverse the prior
year's unrealized and realized gain in the Mertz Trust

6	12/31/2015	Taxes and Assessments Receivable	01010 GF01.7	10,672,383.00	
6	12/31/2015	Taxes and Assessments Receivable	01010 EBP01	2,539,433.00	
6	12/31/2015	Taxes and Assessments Receivable	01010 DSF01	1,399,716.00	
6	12/31/2015	Deferred Revenue	02010 GF01.7		-10,672,383.00
6	12/31/2015	Deferred Revenue	02010 EBP01		-2,539,433.00
6	12/31/2015	Deferred Revenue	02010 DSF01		-1,399,716.00

Client-prepared entry to accrue
and defer taxes receivable as of 12/31/2015

7	12/31/2015	Deferred Revenue	02010 G01		-10.00
7	12/31/2015	FUND BALANCE	91.27100 G01	10.00	
7	12/31/2015	FEDERAL FUNDS	91.34300 G01	10.00	
7	12/31/2015	FEDERAL FUNDS	91.34300 G01		-10.00

Client-prepared entry to record
current year deferred grant revenue and reverse prior year deferred
revenue

8	12/31/2015	Prepays	01020 GF01.7	165,058.00	
8	12/31/2015	FUND BALANCE	10.27100 GF01.7		-169,654.00
8	12/31/2015	CONTRACTED-DIGITAL SERVICES	10.41000.310 GF01.7		-95,906.00
8	12/31/2015	CONTRACTED-DIGITAL SERVICES	10.41000.310 GF01.7	102,310.00	
8	12/31/2015	CONTRACTED-FACILITIES	10.41000.311 GF01.7		-18,945.00
8	12/31/2015	CONTRACTED-FACILITIES	10.41000.311 GF01.7	18,922.00	
8	12/31/2015	CONTRACTED-OFFICE EQUIPMENT	10.41000.312 GF01.7		-2,472.00
8	12/31/2015	CONTRACTED-OFFICE EQUIPMENT	10.41000.312 GF01.7	2,464.00	
8	12/31/2015	CONTRACTED-PROFESSIONAL	10.41000.313 GF01.7		-7,202.00
8	12/31/2015	CONTRACTED-PROFESSIONAL	10.41000.313 GF01.7	10,256.00	
8	12/31/2015	DIGITAL SERVICES SUPPORT	10.41000.320 GF01.7		-13,685.00
8	12/31/2015	DIGITAL SERVICES SUPPORT	10.41000.320 GF01.7	17,200.00	
8	12/31/2015	INSURANCE	10.41000.321 GF01.7		-1,897.00
8	12/31/2015	INSURANCE	10.41000.321 GF01.7	1,758.00	
8	12/31/2015	MEMBERSHIPS/DUES	10.41000.323 GF01.7		-12,539.00
8	12/31/2015	MEMBERSHIPS/DUES	10.41000.323 GF01.7	11,039.00	
8	12/31/2015	POSTAGE/SHIPPING	10.41000.325 GF01.7		-4,876.00
8	12/31/2015	POSTAGE/SHIPPING	10.41000.325 GF01.7	4,843.00	
8	12/31/2015	MATERIALS-PRINT/NON PRINT <1YR	10.41000.530 GF01.7	862.00	
8	12/31/2015	SPECIAL PROJECTS	10.41000.736 GF01.7		-7,536.00

Client-prepared entry to record
prepaid expenditures and reverse the prior year's prepaid expenditures

9	12/31/2015	Due from Shawnee County	01019 GF01.7	612.00	
9	12/31/2015	Due from Component Unit	01030 GF01.7	2,621.00	
9	12/31/2015	Due from Related Party	01035 GF01.7	885.00	
9	12/31/2015	Accrued Payroll	02000 GF01.7		-250,913.00
9	12/31/2015	FUND BALANCE	10.27100 GF01.7	219,988.00	
9	12/31/2015	FUND BALANCE	10.27100 GF01.7		-5,723.00
9	12/31/2015	SALARY REFUNDS-FOUNDATION	10.32200 GF01.7	2,245.00	
9	12/31/2015	SALARY REFUNDS-FOUNDATION	10.32200 GF01.7		-2,621.00
9	12/31/2015	SALARY REFUNDS-FRIENDS	10.32300 GF01.7	2,935.00	
9	12/31/2015	SALARY REFUNDS-FRIENDS	10.32300 GF01.7		-885.00
9	12/31/2015	SALARY REFUNDS - SHAWNEE CTY	10.32400 GF01.7	543.00	
9	12/31/2015	SALARY REFUNDS - SHAWNEE CTY	10.32400 GF01.7		-612.00
9	12/31/2015	SALARIES-STAFF	10.41000.160 GF01.7		-219,988.00
9	12/31/2015	SALARIES-STAFF	10.41000.160 GF01.7	250,913.00	

To accrue salaries payable for the
current year and reverse the prior year's payroll accrual

10	12/31/2015	Due from Related Party	01035 GF01.7	8,836.00	
10	12/31/2015	Due from Related Party	01035 EBP01	1,703.00	
10	12/31/2015	FUND BALANCE	10.27100 GF01.7		-9,395.00
10	12/31/2015	MISCELLANEOUS REVENUE	10.32100 GF01.7		-1,243.00
10	12/31/2015	MISCELLANEOUS REVENUE	10.32100 GF01.7	1,583.00	
10	12/31/2015	SALARY REFUNDS-FRIENDS	10.32300 GF01.7		-7,593.00
10	12/31/2015	SALARY REFUNDS-FRIENDS	10.32300 GF01.7	7,812.00	
10	12/31/2015	FUND BALANCE	15.27100 EBP01		-860.00
10	12/31/2015	FRINGE BENEFIT REFUNDS-FRND	15.32310 EBP01		-1,703.00
10	12/31/2015	FRINGE BENEFIT REFUNDS-FRND	15.32310 EBP01	860.00	

Client-prepared entry to record
amounts due from Friends of the TSCPL at the end of the current year
and to reverse the prior year's entry that recorded amounts due from
Friends of the TSCPL

11	12/31/2015	OTHER RECEIVABLES - DUE FROM USAC	01015 GF01.7	23,580.00	
11	12/31/2015	ERATE REIMBURSEMENT	10.32600 GF01.7		-23,580.00

Client-prepared entry to record
the amount due from e-rate reimbursements

12	12/31/2015	Due from Shawnee County	01019 GF01.7	1,750.00	
12	12/31/2015	Due from Shawnee County	01036 EBP01	930.00	
12	12/31/2015	FUND BALANCE	10.27100 GF01.7		-1,340.00
12	12/31/2015	SALARY REFUNDS - SHAWNEE CTY	10.32400 GF01.7		-1,750.00
12	12/31/2015	SALARY REFUNDS - SHAWNEE CTY	10.32400 GF01.7	1,340.00	
12	12/31/2015	FUND BALANCE	15.27100 EBP01		-390.00
12	12/31/2015	FRINGE BENEFIT REFUNDS-SN CTY	15.32410 EBP01		-930.00
12	12/31/2015	FRINGE BENEFIT REFUNDS-SN CTY	15.32410 EBP01	390.00	

Client-prepared entry to record
amounts due from Shawnee County at the end of the current year and to
reverse the prior year's entry that recorded amounts due from Shawnee
County

13	12/31/2015	Due from Component Unit	01030 GF01.7	6,622.00	
13	12/31/2015	Due from Component Unit	01030 EBP01	1,915.00	
13	12/31/2015	SALARY REFUNDS-FOUNDATION	10.32200 GF01.7		-6,622.00
13	12/31/2015	FRINGE BENEFIT REFUNDS-FDTN	15.32210 EBP01		-1,915.00

Client-prepared entry to record
amounts due from the Foundation at year-end

14	12/31/2015	CAPITOL FEDERAL SAVINGS CD INVEST	10.11900 GF01.7	351.00	
14	12/31/2015	INTEREST/DIVIDENDS	10.35100 GF01.7		-351.00
14	12/31/2015	MUNICIPAL INVESTMENT POOL - 90 DAY FIXED	15.11610 EBP01	93.00	
14	12/31/2015	INTEREST/DIVIDENDS	15.35100 EBP01		-93.00
14	12/31/2015	MUNICIPAL INVESTMENT POOL - 180 DAY FIXED	60.11620 DSF01	536.00	
14	12/31/2015	INTEREST/DIVIDENDS	60.35100 DSF01		-536.00

Client-prepared entry to record
accrued interest on investments maturing after year end.

15	12/31/2015	Overdue Fees Receivable	01016 GF01.7	28,317.00	
15	12/31/2015	OVERDUE FEES	10.33120 GF01.7		-28,317.00

To record overdue fines receivable
at 12/31/2015

Topeka and Shawnee County Public Library
 Summary of Passed Adjustments
 December 31, 2015

ENTITY-WIDE

Description	Effect on				
	Assets	Liabilities	Equity	Revenues	Expenditures
<u>Reversal of prior year adjustments passed:</u>					
To record employer portion of accrued payroll taxes and benefits			23,400		(23,400)
<u>Current year adjustments passed:</u>					
To record employer portion of accrued payroll taxes and benefits		(39,300)			39,300
	0	(39,300)	23,400	0	15,900

	15,900
Cumulative Effect on Equity	<u>39,300</u>

Topeka and Shawnee County Public Library
 Summary of Passed Adjustments
 December 31, 2015

Employee Benefits Fund

Description	Effect on				
	Assets	Liabilities	Equity	Revenues	Expenditures
Reversal of prior year adjustments passed:					
To record employer portion of accrued payroll taxes and benefits			23,400		(23,400)
Current year adjustments passed:					
To record employer portion of accrued payroll taxes and benefits		(39,300)			39,300
	0	(39,300)	23,400	0	15,900

Cumulative Effect on Equity	15,900
	39,300