



BERBERICH TRAHAN & CO., P.A.
Certified Public Accountants

TOPEKA AND SHAWNEE COUNTY PUBLIC LIBRARY

Report to the Board of Trustees
April 11, 2019



BERBERICH TRAHAN & CO., P.A.
Certified Public Accountants

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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, 2018. 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

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April 11, 2019

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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 November 14, 2018. |
| 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 | <p>Preferability of Accounting Policies and Practices</p> <p>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.</p> <p>Adoption of, or Change in, Accounting Policies</p> <p>Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Library. The Library did not adopt any significant new accounting policies nor have there been any changes in existing significant accounting policies during the current period</p> <p>Significant or Unusual Transactions</p> <p>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> |

| Area | Comments |
|--|---|
| | <p>Management's Judgments and Accounting Estimates</p> <p>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> |
| <p>Audit Adjustments</p> | <p>Audit adjustments proposed by us and recorded by the Library are summarized in the attached representation letter.</p> |
| <p>Disagreements with Management</p> | <p>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> |
| <p>Consultations with Other Accountants</p> | <p>We are not aware of any consultations management had with other accountants about accounting or auditing matters.</p> |
| <p>Significant Issues Discussed with Management</p> | <p>No significant issues arising from the audit were discussed with or the subject of correspondence with management.</p> |
| <p>Significant Difficulties Encountered in Performing the Audit</p> | <p>We did not encounter any significant difficulties in dealing with management during the audit.</p> |
| <p>Certain Written Communications Between Management and Our Firm</p> | <p>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.</p> |

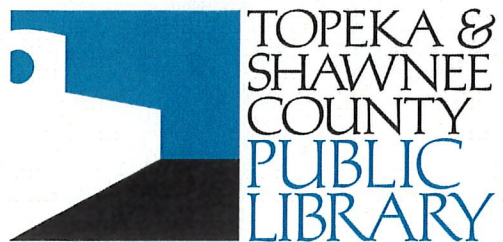
Topeka and Shawnee County Public Library

Summary of Significant Accounting Estimates

Year Ended December 31, 2018

The following describes the significant accounting estimates reflected in the Library's December 31, 2018 financial statements:

| Estimate | Accounting Policy | Management's Estimation Process | Basis for Our Conclusions on Reasonableness of Estimate |
|---------------------------|--|---|--|
| Capital Assets | The Library records 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. |
| Total OPEB Liability | Total OPEB liability is computed by independent actuarial firms. The disclosures are 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, 2018 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. |
| Fair Value of Investments | The fair value of investments is computed by the custodians of the Library's investments. | Management of the Library obtained and reviewed the year-end valuations prepared by the custodians. | Review of the investment information prepared by the custodians resulted in our conclusion that the estimates appear reasonable. |



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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, 2018 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 (U.S. GAAP).

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 November 14, 2018, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
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 the 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 and 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.
11. Related-party transactions, including those with component units for which the Library is accountable, 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, 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 U.S. GAAP.
12. All events subsequent to the date of the financial statements and for which U.S. GAAP 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 U.S. GAAP.
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 the GASB pronouncement which has 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. In that regard:
 - a. The Library has no significant amounts of idle property and equipment.
 - b. The Library has no plans or intentions to discontinue the operations of any activities or programs or to discontinue any significant operations.

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 reduce receivables to their estimated net collectable amounts.
 - b. For pension obligations, post-retirement benefits other than pensions, and deferred compensation agreements attributable to employee services rendered through December 31, 2018.
 - c. To value books and collections at estimated historical costs.
 - d. To estimate the fair value of investments.
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.
 - 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 Uniform 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 total OPEB liability 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. We have no knowledge of any uncorrected misstatements in the financial statements.

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 Library 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 were considered when preparing 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, and we have not consulted legal counsel concerning litigation or claims.
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 the 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. We have reviewed, approved, and are responsible for overseeing the preparation and completion of the basic financial statements and related notes.

Compliance Considerations

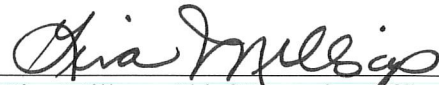
In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:

1. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
2. Is responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to the auditee.
3. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
4. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts.
5. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements.
6. Is responsible 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.
7. Acknowledges its responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.
8. Has a process to track the status of audit findings and recommendations.
9. Has identified for the auditor previous audits, attestation engagements and other studies related to the audit objectives and whether related recommendations have been implemented.

10. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including a statement that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

Very truly yours,

TOPEKA AND SHAWNEE COUNTY
PUBLIC LIBRARY



Gina Millsap, Chief Executive Officer

Date Signed 11 April 2019



Kimberly Torrey, Chief Financial Officer

Date Signed 4/11/19

Topeka & Shawnee County Public Library

Year End: December 31, 2018

Adjusting Journal Entries

| Number | Date | Account Name | Account Number | Debit | Credit |
|--------|------------|---|----------------|---------------|----------------|
| 1 | 12/31/2018 | ENDOWMENT SECURITIES | 30.112 | | -16,708.00 |
| | | FUND BALANCE | 30.271 | | -24,251.00 |
| | | INVESTMENT GROWTH | 30.352 | 16,708.00 | |
| | | INVESTMENT GROWTH | 30.352 | 24,251.00 | |
| | | Client-prepared entry to record unrealized and realized gain in Mertz Trust and to reverse the prior year's entry | | | |
| 2 | 12/31/2018 | Taxes and Assessments Receivable | 1010 | 11,750,517.00 | |
| | | Taxes and Assessments Receivable | 1010 | 2,508,863.00 | |
| | | Taxes and Assessments Receivable | 1010 | 1,414,197.00 | |
| | | Deferred Revenue | 2010 | | -11,750,517.00 |
| | | Deferred Revenue | 2010 | | -2,508,863.00 |
| | | Deferred Revenue | 2010 | | -1,414,197.00 |
| | | Client-prepared entry to accrue and defer taxes receivable as of 12/31/2018 | | | |
| 3 | 12/31/2018 | Deferred Revenue | 2010 | | -19.00 |
| | | FUND BALANCE | 91.271 | 19.00 | |
| | | FEDERAL FUNDS | 91.343 | 19.00 | |
| | | FEDERAL FUNDS | 91.343 | | -19.00 |
| | | Client-prepared entry to record deferred grant revenue and reverse the prior year's entry | | | |
| 4 | 12/31/2018 | Due from Shawnee County | 1019 | 892.00 | |
| | | Due from Component Unit | 1030 | 3,688.00 | |
| | | Due from Component Unit | 1030 | 2,610.00 | |
| | | Due from Related Party | 1035 | 1,800.00 | |
| | | Due from Related Party | 1035 | 1,780.00 | |
| | | Due from Shawnee County | 1036 | 1,071.00 | |
| | | Accrued Payroll | 2000 | | -328,411.00 |
| | | Accrued Payroll | 2000 | | -189,455.00 |
| | | Fringe Benefit Expense | 19500 | | -175,042.00 |
| | | Fringe Benefit Expense | 19500 | 189,455.00 | |
| | | FUND BALANCE | 10.271 | 291,457.00 | |
| | | SALARY REFUNDS-FOUNDATION | 10.322 | 3,561.00 | |
| | | SALARY REFUNDS-FOUNDATION | 10.322 | | -3,688.00 |
| | | SALARY REFUNDS-FRIENDS | 10.323 | 1,582.00 | |
| | | SALARY REFUNDS-FRIENDS | 10.323 | | -1,800.00 |

| | | | |
|-------------------------------|--------------|------------|-------------|
| SALARY REFUNDS - SHAWNEE CTY | 10.324 | 815.00 | |
| SALARY REFUNDS - SHAWNEE CTY | 10.324 | | -892.00 |
| FUND BALANCE | 15.271 | 170,784.00 | |
| FRINGE BENEFIT REFUNDS-FDTN | 15.3221 | 1,487.00 | |
| FRINGE BENEFIT REFUNDS-FDTN | 15.3221 | | -2,610.00 |
| FRINGE BENEFIT REFUNDS-FRND | 15.3231 | 1,722.00 | |
| FRINGE BENEFIT REFUNDS-FRND | 15.3231 | | -1,780.00 |
| FRINGE BENEFIT REFUNDS-SN CTY | 15.3241 | 1,049.00 | |
| FRINGE BENEFIT REFUNDS-SN CTY | 15.3241 | | -1,071.00 |
| SALARIES-STAFF | 10.41000.160 | | -297,415.00 |
| SALARIES-STAFF | 10.41000.160 | 328,411.00 | |

Client-prepared entry to accrue salaries and fringe
benefits payable and reverse the prior year's entry

| | | | | | |
|---|------------|-------------------------|-------|-----------|------------|
| 5 | 12/31/2018 | Due from Component Unit | 1030 | 2,077.00 | |
| | | Due from Component Unit | 1030 | 3,444.00 | |
| | | Due from Component Unit | 1030 | 18,402.00 | |
| | | Due from Component Unit | 1030 | 1,745.00 | |
| | | FOUNDATION DISTRIBUTION | 31300 | | -2,077.00 |
| | | FOUNDATION DISTRIBUTION | 36300 | | -3,444.00 |
| | | FOUNDATION DISTRIBUTION | 38000 | | -18,402.00 |
| | | FOUNDATION DISTRIBUTION | 53000 | | -1,745.00 |

To record amount due from the Library
Foundation

| | | | | | |
|---|------------|-----------------------------|--------------|------------|-------------|
| 6 | 12/31/2018 | Prepays | 1020 | 192,514.00 | |
| | | FUND BALANCE | 10.271 | | -196,010.00 |
| | | CONTRACTED-DIGITAL SERVICES | 10.41000.310 | 143,218.00 | |
| | | CONTRACTED-DIGITAL SERVICES | 10.41000.310 | | -143,048.00 |
| | | CONTRACTED-FACILITIES | 10.41000.311 | 21,331.00 | |
| | | CONTRACTED-FACILITIES | 10.41000.311 | | -20,307.00 |
| | | CONTRACTED-EQUIPMENT | 10.41000.312 | 3,583.00 | |
| | | CONTRACTED-EQUIPMENT | 10.41000.312 | | -1,294.00 |
| | | CONTRACTED-PROFESSIONAL | 10.41000.313 | 3,346.00 | |
| | | CONTRACTED-PROFESSIONAL | 10.41000.313 | | -3,495.00 |
| | | DIGITAL SERVICES SUPPORT | 10.41000.320 | 4,045.00 | |
| | | DIGITAL SERVICES SUPPORT | 10.41000.320 | | -4,889.00 |
| | | INSURANCE | 10.41000.321 | 1,954.00 | |
| | | INSURANCE | 10.41000.321 | | -578.00 |
| | | MEMBERSHIPS/DUES | 10.41000.323 | 12,065.00 | |
| | | MEMBERSHIPS/DUES | 10.41000.323 | | -4,327.00 |
| | | POSTAGE/SHIPPING | 10.41000.325 | 6,468.00 | |
| | | POSTAGE/SHIPPING | 10.41000.325 | | -14,576.00 |

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

| | | | | | |
|---|------------|-----------------------------|---------|----------|-----------|
| 7 | 12/31/2018 | Due from Related Party | 1035 | 4,646.00 | |
| | | Due from Related Party | 1035 | 2,014.00 | |
| | | FUND BALANCE | 10.271 | | -4,383.00 |
| | | MISCELLANEOUS REVENUE | 10.321 | 1,206.00 | |
| | | MISCELLANEOUS REVENUE | 10.321 | | -1,289.00 |
| | | SALARY REFUNDS-FRIENDS | 10.323 | 3,177.00 | |
| | | SALARY REFUNDS-FRIENDS | 10.323 | | -3,357.00 |
| | | FUND BALANCE | 15.271 | | -1,988.00 |
| | | FRINGE BENEFIT REFUNDS-FRND | 15.3231 | 1,988.00 | |
| | | FRINGE BENEFIT REFUNDS-FRND | 15.3231 | | -2,014.00 |

Client-prepared entry to record amounts due from
Friends of the TSCPL and to reverse the prior
year's entry

| | | | | | |
|---|------------|-----------------------------------|--------|-----------|------------|
| 8 | 12/31/2018 | OTHER RECEIVABLES - DUE FROM USAC | 1015 | 25,473.00 | |
| | | FUND BALANCE | 10.271 | | -35,614.00 |
| | | ERATE REIMBURSEMENT | 10.326 | 35,614.00 | |
| | | ERATE REIMBURSEMENT | 10.326 | | -25,473.00 |

Client-prepared entry to record amount due from
e-rate reimbursements and to reverse the prior
year's entry

| | | | | | |
|---|------------|-------------------------------|---------|----------|-----------|
| 9 | 12/31/2018 | Due from Shawnee County | 1019 | 1,660.00 | |
| | | Due from Shawnee County | 1036 | 1,206.00 | |
| | | FUND BALANCE | 10.271 | | -1,595.00 |
| | | SALARY REFUNDS - SHAWNEE CTY | 10.324 | 1,595.00 | |
| | | SALARY REFUNDS - SHAWNEE CTY | 10.324 | | -1,660.00 |
| | | FUND BALANCE | 15.271 | | -1,139.00 |
| | | FRINGE BENEFIT REFUNDS-SN CTY | 15.3241 | 1,139.00 | |
| | | FRINGE BENEFIT REFUNDS-SN CTY | 15.3241 | | -1,206.00 |

Client-prepared entry to record amounts due from
Shawnee County and to reverse the prior year's entry

| | | | | | |
|----|------------|--|----------|----------|-----------|
| 10 | 12/31/2018 | MUNICIPAL INVESTMENT POOL - 30 DAY FIXED | 60.11605 | 462.00 | |
| | | FUND BALANCE | 60.271 | | -1,561.00 |
| | | INTEREST/DIVIDENDS | 60.351 | 1,561.00 | |
| | | INTEREST/DIVIDENDS | 60.351 | | -462.00 |

Client-prepared entry to record accrued interest in
investments maturing after 12/31/18 and reverse
the prior year's entry

| | | | | | |
|----|------------|-------------------------|--------------|-----------|------------|
| 11 | 12/31/2018 | Due from Component Unit | 1030 | 3,191.00 | |
| | | Due from Component Unit | 1030 | 4,524.00 | |
| | | Due from Component Unit | 1030 | 17,810.00 | |
| | | Due from Component Unit | 1030 | 16,090.00 | |
| | | Due from Component Unit | 1030 | 4,683.00 | |
| | | Due from Component Unit | 1030 | 22,333.00 | |
| | | Due from Component Unit | 1030 | 12,754.00 | |
| | | Due from Component Unit | 1030 | 10,438.00 | |
| | | Fringe Benefit Expense | 19500 | | -1,077.00 |
| | | FUND BALANCE | 10.271 | 14,226.00 | |
| | | OVERDUE FEES | 10.3312 | 11,034.00 | |
| | | FUND BALANCE | 15.271 | 1,077.00 | |
| | | FUND BALANCE | 31.271 | | -3,191.00 |
| | | FUND BALANCE | 32.271 | | -4,524.00 |
| | | FUND BALANCE | 33.271 | | -17,810.00 |
| | | FUND BALANCE | 34.271 | | -16,090.00 |
| | | FUND BALANCE | 35.271 | 61,319.00 | |
| | | FUND BALANCE | 36.271 | | -4,683.00 |
| | | FUND BALANCE | 38.271 | | -22,333.00 |
| | | FUND BALANCE | 44.271 | | -12,754.00 |
| | | FUND BALANCE | 45.271 | | -10,438.00 |
| | | FUND BALANCE | 60.271 | | -1,134.00 |
| | | INTEREST/DIVIDENDS | 60.351 | 1,134.00 | |
| | | UTILITIES-ELECTRIC | 10.41000.351 | | -25,260.00 |
| | | CONTRACTED-PROFESSIONAL | 35.41000.313 | | -61,319.00 |

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

| | | | | | |
|----|------------|------------------------|--------------|-----------|------------|
| 12 | 12/31/2018 | ACCOUNTS PAYABLE | 10.202 | | -24,933.00 |
| | | ENCUMBRANCE CONTROL | 10.236 | | -25,300.00 |
| | | PURCHASE ORDER RESERVE | 10.237 | 25,300.00 | |
| | | UTILITIES-ELECTRIC | 10.41000.351 | 24,933.00 | |

To properly accrue actual December utility expense
and reverse the related encumbrance at year end

| | | | | | |
|----|------------|-------------------------|--------|----------|-----------|
| 13 | 12/31/2018 | Due from Component Unit | 1030 | | -3,903.00 |
| | | FOUNDATION DISTRIBUTION | 53000 | 1,745.00 | |
| | | FOUNDATION DISTRIBUTION | 53.341 | 2,158.00 | |

To true up amounts due from the
Foundation to actual amounts

| | | | | | |
|-------|------------|---|--------------|-----------|------------|
| 14 | 12/31/2018 | Overdue Fees Receivable | 1016 | 10,532.00 | |
| | | OVERDUE FEES | 10.3312 | | -10,532.00 |
| | | To record overdue fines receivable at 12/31/2018 | | | |
| <hr/> | | | | | |
| 15 | 12/31/2018 | ACCOUNTS PAYABLE | 35.202 | | -96,539.00 |
| | | Claire's Courtyard | 35.41000.743 | 96,539.00 | |
| | | To properly accrue December contract expense | | | |
| <hr/> | | | | | |
| 16 | 12/31/2018 | Deferred Revenue SAM | 10.22000 | | -74,540.00 |
| | | Miscellaneous | 10.41000 | 74,540.00 | |
| | | To true up deferred SAM revenue to actual | | | |
| <hr/> | | | | | |