

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

# TOPEKA AND SHAWNEE COUNTY PUBLIC LIBRARY

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Report to the Board of Trustees  
April 12, 2017



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

April 12, 2017

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, 2016. 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 12, 2017

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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
<b>Our Responsibilities with Regard to the Financial Statement Audit</b>	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 December 15, 2016.
<b>Overview of the Planned Scope and Timing of the Financial Statement Audit</b>	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.
<b>Accounting Policies and Practices</b>	<b>Preferability of Accounting Policies and Practices</b> 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. <b>Adoption of, or Change in, Accounting Policies</b> Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Library. Following is a description of significant accounting policies or their application that were either initially selected or changed during the year. The Library adopted the provisions of Governmental Accounting Standards Board Statement No. 72: <i>Fair Value Measurement and Application</i> . This resulted in additional disclosures about fair value measurements for investments. The Library also adopted the provisions of Governmental Accounting Standards Board Statement No. 77:

<b>Area</b>	<b>Comments</b>
	<p><i>Tax Abatement Disclosures.</i> This resulted in additional disclosures of certain tax abatement information.</p> <p><b>Significant or Unusual Transactions</b></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> <p><b>Management’s Judgments and Accounting Estimates</b></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>
<b>Audit Adjustments</b>	<p>Audit adjustments proposed by us and recorded by the Library are summarized in the attached representation letter.</p>
<b>Uncorrected Misstatement</b>	<p>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, results of operations, and cash flows and to the related financial statement disclosures. The uncorrected misstatement is summarized in the attached representation letter.</p>
<b>Disagreements with Management</b>	<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>

<b>Area</b>	<b>Comments</b>
<b>Consultations with Other Accountants</b>	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
<b>Significant Issues Discussed with Management</b>	No significant issues arising from the audit were discussed with or the subject of correspondence with management.
<b>Significant Difficulties Encountered in Performing the Audit</b>	We did not encounter any significant difficulties in dealing with management during the audit.
<b>Certain Written Communications between Management and Our Firm</b>	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.

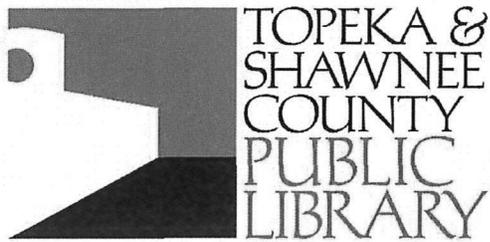
# Topeka and Shawnee County Public Library

## Summary of Significant Accounting Estimates

Year Ended December 31, 2016

The following describes the significant accounting estimates reflected in the Library's December 31, 2016, 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.
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, 2016 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, 2016 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 December 15, 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.



- n. Derivative financial instruments.
  - o. Special and extraordinary items.
  - p. Arbitrage rebate liabilities.
  - q. Impairments 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 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 effect 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.

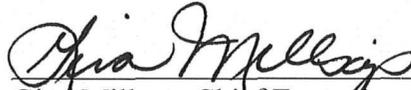
In connection with your audit, conducted in accordance with *Government Auditing Standards*, we confirm:

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.

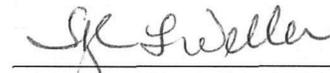
2. We have identified and disclosed to you:
  - a. All laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determinations of financial statement amounts or other financial data significant to audit objectives.
  - b. Violations (and possible 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 2017

  
\_\_\_\_\_  
Sheryl Weller, Chief Financial Officer

Date Signed 4/12/2017

**Topeka and Shawnee County Public Library**  
**Summary of Passed Adjustments**  
**December 31, 2016**

*Entity-Wide*

Description	Effect on				
	Assets	Liabilities	Equity	Revenues	Expenditures
<b><u>Reversal of prior year adjustments passed:</u></b>					
To record employer portion of accrued payroll taxes and benefits			\$ 39,300		\$ (39,300)
<b><u>Current year adjustments passed:</u></b>					
To record additional accounts payable		\$ (41,400)			41,400
	\$ -	\$ (41,400)	\$ 39,300	\$ -	\$ 2,100
			\$ 2,100		
Cumulative Effect on Equity			\$ 41,400		

**Topeka and Shawnee County Public Library**  
**Summary of Passed Adjustments**  
**December 31, 2016**

*General Fund*

Description	Effect on				
	Assets	Liabilities	Equity	Revenues	Expenditures
<b><u>Reversal of prior year adjustments passed:</u></b>					
None					
<b><u>Current year adjustments passed:</u></b>					
To record additional accounts payable		\$ (41,400)			\$ 41,400
	\$ -	\$ (41,400)	\$ -	\$ -	\$ 41,400

Cumulative Effect on Equity	\$ 41,400
	\$ 41,400

**Topeka and Shawnee County Public Library**  
**Summary of Passed Adjustments**  
**December 31, 2016**

*Employee Benefits Fund*

Description	Effect on				
	Assets	Liabilities	Equity	Revenues	Expenditures
<b><u>Reversal of prior year adjustments passed:</u></b>					
To record employer portion of accrued payroll taxes and benefits			\$ 39,300		\$ (39,300)
<b><u>Current year adjustments passed:</u></b>					
None					
	\$ -	\$ -	\$ 39,300	\$ -	\$ (39,300)

	\$ (39,300)
Cumulative Effect on Equity	\$ -

**Topeka and Shawnee County Public Library**  
**Summary of Adjusting Journal Entries**  
**Year End: December 31, 2016**

Number	Date	Account Number	Account Name	Debit	Credit
1	12/31/2016	01030	Due from Component Unit	4,524.00	
		01030	Due from Component Unit	17,810.00	
		01030	Due from Component Unit	16,936.00	
		01030	Due from Component Unit	12,754.00	
		01030	Due from Component Unit	10,438.00	
		01030	Due from Component Unit	1,247.00	
		10.27100	FUND BALANCE		(28,317.00)
		10.33120	OVERDUE FEES	28,317.00	
		32.27100	FUND BALANCE		(4,524.00)
		33.27100	FUND BALANCE		(17,810.00)
		34.27100	FUND BALANCE		(16,936.00)
		44.27100	FUND BALANCE		(12,754.00)
		45.27100	FUND BALANCE		(10,438.00)
		75.27100	FUND BALANCE		(1,247.00)

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

2	12/31/2016	10.20200	ACCOUNTS PAYABLE		(35,132.78)
		10.23600	ENCUMBRANCE CONTROL		(35,132.78)
		10.23700	PURCHASE ORDER RESERVE	35,132.78	
		20.20200	ACCOUNTS PAYABLE		(1,169.28)
		20.23600	ENCUMBRANCE CONTROL		(1,169.28)
		20.23700	PURCHASE ORDER RESERVE	1,169.28	
		35.20200	ACCOUNTS PAYABLE		(580.40)
		35.23600	ENCUMBRANCE CONTROL		(580.40)
		35.23700	PURCHASE ORDER RESERVE	580.40	
		36.20200	ACCOUNTS PAYABLE		(11,282.47)
		36.23600	ENCUMBRANCE CONTROL		(11,282.47)
		36.23700	PURCHASE ORDER RESERVE	11,282.47	
		10.41000.313	CONTRACTED-PROFESSIONAL	5,882.78	
		10.41000.736	SPECIAL PROJECTS	29,250.00	
		20.41000.313	CONTRACTED-PROFESSIONAL	1,169.28	
		35.41000.313	CONTRACTED-PROFESSIONAL	580.40	
		36.41000.910	FURNITURE/EQUIPMENT	11,282.47	

To properly record amounts in accounts payable at year-end

3	12/31/2016	30.11200	ENDOWMENT SECURITIES	5,901.00	
		30.27100	FUND BALANCE	5,496.00	
		30.35200	INVESTMENT GROWTH		(5,901.00)
		30.35200	INVESTMENT GROWTH		(5,496.00)

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

4	12/31/2016	01010	Taxes and Assessments Receivable	11,871,155.00	
		01010	Taxes and Assessments Receivable	1,491,490.00	
		01010	Taxes and Assessments Receivable	1,427,777.00	
		02010	Deferred Revenue		(11,871,155.00)
		02010	Deferred Revenue		(1,491,490.00)
		02010	Deferred Revenue		(1,427,777.00)
			Client-prepared entry to accrue and defer taxes receivable as of 12/31/2016		
5	12/31/2016	02010	Deferred Revenue		(300.00)
		02010	Deferred Revenue		(444.00)
		90.34300	FEDERAL FUNDS	300.00	
		91.34300	FEDERAL FUNDS	444.00	
			Client-prepared entry to record current year deferred grant revenue		
6	12/31/2016	01020	Prepays	234,252.00	
		10.27100	FUND BALANCE		(165,058.00)
		10.41000.310	CONTRACTED-DIGITAL SERVICES		(152,458.00)
		10.41000.310	CONTRACTED-DIGITAL SERVICES	95,906.00	
		10.41000.311	CONTRACTED-FACILITIES		(19,231.00)
		10.41000.311	CONTRACTED-FACILITIES	18,945.00	
		10.41000.312	CONTRACTED-OFFICE EQUIPMENT		(2,336.00)
		10.41000.312	CONTRACTED-OFFICE EQUIPMENT	2,472.00	
		10.41000.313	CONTRACTED-PROFESSIONAL		(6,735.00)
		10.41000.313	CONTRACTED-PROFESSIONAL	7,202.00	
		10.41000.320	DIGITAL SERVICES SUPPORT		(251.00)
		10.41000.320	DIGITAL SERVICES SUPPORT	13,685.00	
		10.41000.321	INSURANCE		(4,052.00)
		10.41000.321	INSURANCE	1,897.00	
		10.41000.323	MEMBERSHIPS/DUES		(13,446.00)
		10.41000.323	MEMBERSHIPS/DUES	12,539.00	
		10.41000.325	POSTAGE/SHIPPING		(4,232.00)
		10.41000.325	POSTAGE/SHIPPING	4,876.00	
		10.41000.736	SPECIAL PROJECTS		(31,511.00)
		10.41000.736	SPECIAL PROJECTS	7,536.00	
			Client-prepared entry to record prepaid expenditures and reverse the prior year's entry		
7	12/31/2016	01019	Due from Shawnee County	738.00	
		01030	Due from Component Unit	3,166.00	
		01030	Due from Component Unit	1,408.00	
		01035	Due from Related Party	1,470.00	
		01035	Due from Related Party	1,527.00	
		01036	Due from Shawnee County	927.00	
		02000	Accrued Payroll		(288,567.00)
		02000	Accrued Payroll		(157,062.00)
		19500	Fringe Benefit Expense	157,062.00	
		10.27100	FUND BALANCE	250,913.00	
		10.27100	FUND BALANCE		(4,118.00)

10.32200	SALARY REFUNDS-FOUNDATION		(3,166.00)
10.32200	SALARY REFUNDS-FOUNDATION	2,621.00	
10.32300	SALARY REFUNDS-FRIENDS		(1,470.00)
10.32300	SALARY REFUNDS-FRIENDS	885.00	
10.32400	SALARY REFUNDS - SHAWNEE CTY		(738.00)
10.32400	SALARY REFUNDS - SHAWNEE CTY	612.00	
15.32210	FRINGE BENEFIT REFUNDS-FDTN		(1,408.00)
15.32310	FRINGE BENEFIT REFUNDS-FRND		(1,527.00)
15.32410	FRINGE BENEFIT REFUNDS-SN CTY		(927.00)
10.41000.160	SALARIES-STAFF	288,567.00	
10.41000.160	SALARIES-STAFF		(250,913.00)

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

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8	12/31/2016	01035	Due from Related Party	4,347.00	
		01035	Due from Related Party	1,669.00	
		10.27100	FUND BALANCE		(8,836.00)
		10.32100	MISCELLANEOUS REVENUE		(1,183.00)
		10.32100	MISCELLANEOUS REVENUE	1,243.00	
		10.32300	SALARY REFUNDS-FRIENDS		(3,164.00)
		10.32300	SALARY REFUNDS-FRIENDS	7,593.00	
		15.27100	FUND BALANCE		(1,703.00)
		15.32310	FRINGE BENEFIT REFUNDS-FRND		(1,669.00)
		15.32310	FRINGE BENEFIT REFUNDS-FRND	1,703.00	

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

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9	12/31/2016	01015	OTHER RECEIVABLES - DUE FROM USAC	17,547.00	
		10.27100	FUND BALANCE		(23,580.00)
		10.32600	ERATE REIMBURSEMENT		(17,547.00)
		10.32600	ERATE REIMBURSEMENT	23,580.00	

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

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10	12/31/2016	01019	Due from Shawnee County	3,609.00	
		01036	Due from Shawnee County	1,912.00	
		10.27100	FUND BALANCE		(1,750.00)
		10.32400	SALARY REFUNDS - SHAWNEE CTY		(3,609.00)
		10.32400	SALARY REFUNDS - SHAWNEE CTY	1,750.00	
		15.27100	FUND BALANCE		(930.00)
		15.32410	FRINGE BENEFIT REFUNDS-SN CTY		(1,912.00)
		15.32410	FRINGE BENEFIT REFUNDS-SN CTY	930.00	

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

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11	12/31/2016	10.27100	FUND BALANCE		(6,622.00)
		10.32200	SALARY REFUNDS-FOUNDATION	6,622.00	
		15.27100	FUND BALANCE		(1,915.00)
		15.32210	FRINGE BENEFIT REFUNDS-FDTN	1,915.00	

Client-prepared entry to reverse  
amounts due from the Library Foundation as  
of 12/31/2015

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12	12/31/2016	10.27100	FUND BALANCE		(351.00)
		10.35100	INTEREST/DIVIDENDS	351.00	
		15.27100	FUND BALANCE		(93.00)
		15.35100	INTEREST/DIVIDENDS	93.00	
		60.11620	MUNICIPAL INVESTMENT POOL - 180 DAY	1,134.00	
		60.27100	FUND BALANCE		(536.00)
		60.35100	INTEREST/DIVIDENDS		(1,134.00)
		60.35100	INTEREST/DIVIDENDS	536.00	

Client-prepared entry to record  
accrued interest on investments maturing  
after 12/31/2016 and to reverse the prior year's  
entry

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13	12/31/2016	91.27100	FUND BALANCE	10.00	
		91.34300	FEDERAL FUNDS		(10.00)

Client-prepared entry to record  
current year deferred grant revenue

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14	12/31/2016	01016	Overdue Fees Receivable	10,008.00	
		10.33120	OVERDUE FEES		(10,008.00)

Client-prepared entry to record  
overdue fines receivable at 12/31/2016

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15	12/31/2016	01030	DUE FROM COMPONENT UNIT	1,496.00	
		01030	DUE FROM COMPONENT UNIT	2,059.00	
		01030	DUE FROM COMPONENT UNIT	11,931.00	
		01030	DUE FROM COMPONENT UNIT	398.00	
		31300	FOUNDATION DISTRIBUTION		(1,496.00)
		36300	FOUNDATION DISTRIBUTION		(2,059.00)
		38000	FOUNDATION DISTRIBUTION		(11,931.00)
		53000	FOUNDATION DISTRIBUTION		(398.00)

To record due from the Library Foundation

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