



BERBERICH TRAHAN & CO., P.A.

Certified Public Accountants

Topeka and Shawnee County Public Library

Report to the Board of Trustees

April 15, 2014



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, 2013. 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 15, 2014

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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 20, 2014.
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 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. Following is a description of significant accounting policies or their application that were either initially selected or changed during the year: GASB Statement No. 65, <i>Items Previously Reported as Assets and Liabilities</i> , was issued in March 2012. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflow of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities

Area	Comments
	<p>and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. This Statement also provides other financial reporting guidance related to the impact of the financial statement elements deferred outflows of resources and deferred inflows of resources, such as changes in the determination of the major fund calculations and limiting the use of the term deferred in financial statement presentations. In addition, debt issuance costs, except any portion related to prepaid insurance costs, should be recognized as an expense in the period incurred.</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>
	<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>
Audit Adjustments	<p>Audit adjustments proposed by us and recorded by the Library are summarized in the attached representation letter.</p>
Uncorrected Misstatements	<p>During the course of our audit, we accumulated uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate, to the statements of financial position and results of</p>

Area	Comments
Disagreements with Management	<p>operations and to the related financial statement disclosures. The uncorrected misstatements are summarized in the attached representation letter.</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>
Consultations with Other Accountants	<p>We are not aware of any consultations management had with other accountants about accounting or auditing matters.</p>
Significant Issues Discussed with Management	<p>No significant issues arising from the audit were discussed with or the subject of correspondence with management.</p>
Significant Difficulties Encountered in Performing the Audit	<p>We did not encounter any significant difficulties in dealing with management during the audit.</p>
Certain Written Communications between Management and Our Firm	<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>

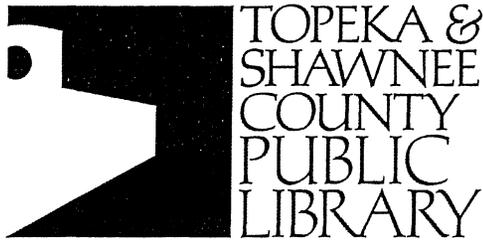
Topeka and Shawnee County Public Library

Summary of Significant Accounting Estimates

Year Ended December 31, 2013

The following describes the significant accounting estimates reflected in the Library's December 31, 2013, 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.



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, 2013, 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 20, 2014, 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 funds based on the required quantitative criteria.
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.
11. Related-party transactions, including those with the component unit for which the Library is accountable, 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.
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. 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 OMB Circular No. A-133, 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 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 agree with the restatement of the previously issued financial statements described in Note 1. The restatement is the result of implementing GASB 65 and the requirement to retroactively apply the provisions of that statement.
27. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the basic financial statements. A list of the uncorrected misstatements is attached to this letter.

Information Provided

28. 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.
29. All transactions have been recorded in the accounting records and are reflected in the financial statements.
30. 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.
31. We have no knowledge of allegations of fraud or suspected fraud, affecting the entity'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.
32. 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.
33. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
34. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
35. We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
36. 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.

37. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
38. 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.
39. 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.
40. 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.
41. 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.

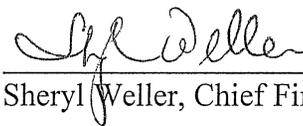
Very truly yours,

TOPEKA AND SHAWNEE COUNTY
PUBLIC LIBRARY



Gina Millsap, Chief Executive Officer

Date Signed 4-15-2014



Sheryl Weller, Chief Financial Officer

Date Signed 4/15/2014

Topeka & Shawnee County Public Library

Year End: December 31, 2013

Trial balance

Date: 1/1/2013 To 12/31/2013

Number	Date	Type	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence
2	12/31/2013	N	ENDOWMENT SECURITIES	30.11200 PF01.1	0240		11,521.00		
2	12/31/2013	N	INVESTMENT GROWTH	30.35200 PF01.1	0240			11,521.00	
Client-prepared entry to record unrealized gain on Mertz Trust									
3	12/31/2013	N	Taxes and Assessments Receivable	01010 GF01.7	0240		9,986,819.00		
3	12/31/2013	N	Taxes and Assessments Receivable	01010 EBP01	0240		2,911,345.00		
3	12/31/2013	N	Taxes and Assessments Receivable	01010 DSF01	0240		1,236,005.00		
3	12/31/2013	N	Deferred Revenue	02010 GF01.7	0240			9,986,819.00	
3	12/31/2013	N	Deferred Revenue	02010 EBP01	0240			2,911,345.00	
3	12/31/2013	N	Deferred Revenue	02010 DSF01	0240			1,236,005.00	
Client-prepared entry to accrue and defer taxes receivable as of 12/31/2013.									
4	12/31/2013	N	Deferred Revenue	02010 G01	0240			10.00	
4	12/31/2013	N	FEDERAL FUNDS	91.34300 G01	0240		10.00		
Client-prepared entry to record CY deferred grant revenue									
5	12/31/2013	N	FUND BALANCE	90.27100 G09	0240		1,200.00		
5	12/31/2013	N	FEDERAL FUNDS	90.34300 G09	0240			1,200.00	
5	12/31/2013	N	FUND BALANCE	91.27100 G01	0240		10.00		
5	12/31/2013	N	FEDERAL FUNDS	91.34300 G01	0240			10.00	
5	12/31/2013	N	FUND BALANCE	96.27100 G03	0240		8,240.00		
5	12/31/2013	N	LOCAL FUNDS	96.34600 G03	0240			8,240.00	
Client-prepared entry to reverse PY deferred revenue									
6	12/31/2013	N	FUND BALANCE	10.27100 GF01.7	0240			189,666.00	
6	12/31/2013	N	CONTRACTED-DIGITAL SERVICES	10.41000.310 GF01	0240		112,254.00		
6	12/31/2013	N	CONTRACTED-FACILITIES	10.41000.311 GF01	0240		19,925.00		
6	12/31/2013	N	CONTRACTED-OFFICE EQUIPMENT	10.41000.312 GF01	0240		14,269.00		
6	12/31/2013	N	CONTRACTED-PROFESSIONAL	10.41000.313 GF01	0240		6,105.00		
6	12/31/2013	N	DIGITAL SERVICES SUPPORT	10.41000.320 GF01	0240		2,588.00		
6	12/31/2013	N	INSURANCE	10.41000.321 GF01	0240		63.00		
6	12/31/2013	N	MEMBERSHIPS/DUES	10.41000.323 GF01	0240		14,912.00		
6	12/31/2013	N	POSTAGE/SHIPPING	10.41000.325 GF01	0240		19,550.00		
Client-prepared entry to reverse PY recording of prepaid expenditures									
7	12/31/2013	N	FUND BALANCE	30.27100 PF01.1	0240			14,495.00	
7	12/31/2013	N	INVESTMENT GROWTH	30.35200 PF01.1	0240		14,495.00		
Client-prepared entry to reverse PY unrealized gain in Mertz Trust									
8	12/31/2013	N	FUND BALANCE	10.27100 GF01.7	0240		170,343.00		
8	12/31/2013	N	FUND BALANCE	10.27100 GF01.7	0240			3,179.00	
8	12/31/2013	N	SALARY REFUNDS-FOUNDATION	10.32200 GF01.7	0240		1,518.00		
8	12/31/2013	N	SALARY REFUNDS-FRIENDS	10.32300 GF01.7	0240		1,661.00		
8	12/31/2013	N	SALARIES-STAFF	10.41000.160 GF01	0240			170,343.00	
Client-prepared entry to reverse the prior year payroll accrual									
9	12/31/2013	N	Due from Shawnee County	01019 GF01.7	0240		431.00		
9	12/31/2013	N	Due from Component Unit	01030 GF01.7	0240		3,869.00		
9	12/31/2013	N	Due from Related Party	01035 GF01.7	0240		2,410.00		
9	12/31/2013	N	Accrued Payroll	02000 GF01.7	0240			193,281.00	
9	12/31/2013	N	SALARY REFUNDS-FOUNDATION	10.32200 GF01.7	0240			3,869.00	
9	12/31/2013	N	SALARY REFUNDS-FRIENDS	10.32300 GF01.7	0240			2,410.00	
9	12/31/2013	N	SALARY REFUNDS - SHAWNEE CTY	10.32400 GF01.7	0240			431.00	
9	12/31/2013	N	SALARIES-STAFF	10.41000.160 GF01	0240		193,281.00		

Topeka & Shawnee County Public Library

Year End: December 31, 2013

Trial balance

Date: 1/1/2013 To 12/31/2013

Number	Date	Type	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence
Client-prepared entry to accrue salaries payable for the current year									
10	12/31/2013	N	Due from Related Party	01035 GF01.7	0240		8,902.00		
10	12/31/2013	N	Due from Related Party	01035 EBP01	0240		787.00		
10	12/31/2013	N	MISCELLANEOUS REVENUE	10.32100 GF01.7	0240			1,478.00	
10	12/31/2013	N	SALARY REFUNDS-FRIENDS	10.32300 GF01.7	0240			7,424.00	
10	12/31/2013	N	FRINGE BENEFIT REFUNDS-FRND	15.32310 EBP01	0240			787.00	
Client-prepared entry to record amounts due from Friends at the end of CY									
11	12/31/2013	N	FUND BALANCE	10.27100 GF01.7	0240			8,878.00	
11	12/31/2013	N	MISCELLANEOUS REVENUE	10.32100 GF01.7	0240		976.00		
11	12/31/2013	N	SALARY REFUNDS-FRIENDS	10.32300 GF01.7	0240		7,902.00		
11	12/31/2013	N	FUND BALANCE	15.27100 EBP01	0240			1,145.00	
11	12/31/2013	N	FRINGE BENEFIT REFUNDS-FRND	15.32310 EBP01	0240		1,145.00		
Client-prepared entry to reverse prior year entry that recorded amounts due from Friends of TSCPL									
12	12/31/2013	N	OTHER RECEIVABLES - DUE FROM USAC	01015 GF01.7	0240		49,714.00		
12	12/31/2013	N	ERATE REIMBURSEMENT	10.32600 GF01.7	0240			49,714.00	
Client-prepared entry to record amount due from e-rate reimbursements in the CY									
13	12/31/2013	N	OTHER RECEIVABLES - DUE FROM USAC	01015 GF01.7	0240			37,844.00	
13	12/31/2013	N	ERATE REIMBURSEMENT	10.32600 GF01.7	0240		37,844.00		
Client-prepared entry to reverse prior year entry to record amount due from e-rate reimbursements in the CY									
14	12/31/2013	N	Grants Receivable	01016 G04	0240			12,800.00	
14	12/31/2013	N	FEDERAL FUNDS	98.34300 G04	0240		12,800.00		
Client-prepared entry to reverse prior year entry to record CY Big Read Grant Receivable									
15	12/31/2013	N	Due from Shawnee County	01019 GF01.7	0240		1,340.00		
15	12/31/2013	N	Due from Shawnee County	01036 EBP01	0240		390.00		
15	12/31/2013	N	SALARY REFUNDS - SHAWNEE CTY	10.32400 GF01.7	0240			1,340.00	
15	12/31/2013	N	FRINGE BENEFIT REFUNDS-SN CTY	15.32410 EBP01	0240			390.00	
Client-prepared entry to record amounts due from Shawnee County at end of CY									
16	12/31/2013	N	Grants Receivable	01016 G04	7920		12,800.00		
16	12/31/2013	N	FUND BALANCE	98.27100 G04	7920			12,800.00	
To set up grant receivable beginning balance									
17	12/31/2013	N	OTHER RECEIVABLES - DUE FROM USAC	01015 GF01.7	7920		37,844.00		
17	12/31/2013	N	FUND BALANCE	10.27100 GF01.7	7920			37,844.00	
To set up Erate receivable beginning balance									
18	12/31/2013	N	Overdue Fees Receivable	01016 GF01.7	7920		30,095.00		
18	12/31/2013	N	FUND BALANCE	10.27100 GF01.7	7920			30,095.00	
To set up overdue fees receivable beginning balance									
19	12/31/2013	N	Prepays	01020 GF01.7	0240		174,278.00		
19	12/31/2013	N	CONTRACTED-DIGITAL SERVICES	10.41000.310 GF01	0240			127,807.00	

Topeka & Shawnee County Public Library

Year End: December 31, 2013

Trial balance

Date: 1/1/2013 To 12/31/2013

Number	Date	Type	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence
19	12/31/2013	N	CONTRACTED-FACILITIES	10.41000.311	GF01	0240		20,568.00	
19	12/31/2013	N	CONTRACTED-OFFICE EQUIPMENT	10.41000.312	GF01	0240		5,216.00	
19	12/31/2013	N	CONTRACTED-PROFESSIONAL	10.41000.313	GF01	0240		450.00	
19	12/31/2013	N	DIGITAL SERVICES SUPPORT	10.41000.320	GF01	0240		3,323.00	
19	12/31/2013	N	INSURANCE	10.41000.321	GF01	0240		1,817.00	
19	12/31/2013	N	MEMBERSHIPS/DUES	10.41000.323	GF01	0240		14,597.00	
19	12/31/2013	N	POSTAGE/SHIPPING	10.41000.325	GF01	0240		500.00	
Client-prepared entry to record prepaid expenditures									
22	12/31/2013	N	Overdue Fees Receivable	01016	GF01.7	1510	30,409.00		
22	12/31/2013	N	OVERDUE FEES	10441	GF01.7	1510		30,409.00	
To record overdue fines receivable									
23	12/31/2013	N	Due from Component Unit	01030	SRF05	3067	2,995.00		
23	12/31/2013	N	Due from Component Unit	01030	SRF06	3067	3,987.00		
23	12/31/2013	N	Due from Component Unit	01030	SRF12	3067	1,480.00		
23	12/31/2013	N	Due from Component Unit	01030	SRF13	3067	928.00		
23	12/31/2013	N	Due from Component Unit	01030	SRF26	3067	413.00		
23	12/31/2013	N	FOUNDATION DISTRIBUTION	33300	SRF05	3067		2,995.00	
23	12/31/2013	N	FOUNDATION DISTRIBUTION	34300	SRF06	3067		3,987.00	
23	12/31/2013	N	FOUNDATION DISTRIBUTION	44000	SRF12	3067		1,480.00	
23	12/31/2013	N	FOUNDATION DISTRIBUTION	45000	SRF13	3067		928.00	
23	12/31/2013	N	FOUNDATION DISTRIBUTION	75010	SRF26	3067		413.00	
To record due from Foundation									
							15,149,853.00	15,149,853.00	
Net Income (Loss)								429,434.17	

Topeka and Shawnee County Public Library
 Summary of Passed Adjustments
 December 31, 2013

Employee Benefits Fund

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			25,052		(25,052)
<u>Current year adjustments passed:</u>					
To record employer portion of accrued payroll taxes and benefits		(19,677)			19,677
	0	(19,677)	25,052	0	(5,375)
			<u>(5,375)</u>		
Cumulative Effect on Equity			<u>19,677</u>		