

SWINDOLL
JANZEN
HAWK &
LOYD, LLC

Certified Public Accountants

TOPEKA AND SHAWNEE COUNTY PUBLIC LIBRARY

Report to the Board of Trustees
April 16, 2026



Helping you get from where you *a*re to where you want to *B*.

April 16, 2026

Board of Trustees
Topeka and Shawnee County Public Library
Topeka, Kansas

We are pleased to present this report related to our fiscal year 2025 audit of Topeka and Shawnee County Public Library's (the Library) basic financial statements. Our report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the Library's financial 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.

Swindoll, Janzen, Hawk & Loyd, LLC

Topeka, Kansas

Topeka and Shawnee County Public Library
Report to the Board of Trustees
April 16, 2026

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Required Communications

The following required communications summarize our responsibilities regarding the financial statement audit as well as observations from our audit that are significant and relevant to your responsibility to oversee the financial and related compliance reporting process.

Area	Comments
Our Responsibilities	We describe 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 (the KMAAG) to you in our engagement letter dated February 5, 2026. Our audit of the basic financial statements does not relieve management or you of your responsibilities, which are also described in that letter.
Planned Scope and Timing of the Audit	We have previously issued a separate communication dated February 20, 2026 regarding the planned scope and timing of our audit and identified significant risks.
Accounting Policies and Practices	<p>Preferability of Accounting Policies and Practices</p> <p>Under accounting principles generally accepted in the United States of America, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.</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 Accounting Policies</p> <p>We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p>Significant Unusual Transactions</p> <p>We did not identify any significant unusual transactions.</p> <p>Management’s Judgments and Accounting Estimates</p> <p>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 Significant Accounting Estimates.</p>
Audit Adjustments	Audit adjustments, other than those that are clearly trivial, proposed by us and recorded by the Library are shown in the attached representation letter.

Area	Comments
Uncorrected Misstatements	We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.
Observations About the Audit Process	<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 basic 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 or were 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>Significant Matters That Required Consultation</p> <p>We did not encounter any difficult or contentious matters that required consultation outside the engagement team and that are, in our professional judgment, significant and relevant to your responsibility to oversee the financial reporting process.</p>
Shared Responsibilities for Independence	<p>Independence is a joint responsibility and is managed most effectively when management, audit committees (or their equivalents), and audit firms work together in considering compliance with American Institute of Certified Public Accountants (AICPA) and <i>Government Accountability Office (GAO)</i> independence rules. For Swindoll, Janzen, Hawk & Loyd, LLC (SJHL) to fulfill its professional responsibility to maintain and monitor independence, management, the Board of Trustees, and SJHL each play an important role.</p> <p>Our Responsibilities</p> <ul style="list-style-type: none"> • AICPA and GAO rules require independence both of mind and in appearance when providing audit and other attestation services. SJHL is to ensure that the AICPA’s and GAO’s General Requirements for performing non-attest services are adhered to and included in all letters of engagement. • Maintain a system of quality management over compliance with independence rules and firm policies.

Area	Comments
	<p>The Library's Responsibilities</p> <ul style="list-style-type: none"> • Timely inform SJHL, before the effective date of transactions or other business changes, of the following: <ul style="list-style-type: none"> - New affiliates, directors, or officers. - Changes in the organizational structure or the reporting entity impacting affiliates such as subsidiaries, partnerships, related entities, investments, joint ventures, component units, or jointly governed organizations. • Provide necessary affiliate information such as new or updated structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations. • Understand and conclude on the permissibility, prior to the Library and its affiliates, officers, directors, or persons in a decision-making capacity, engaging in business relationships with SJHL. • Not entering into arrangements of nonaudit services resulting in SJHL being involved in making management decisions on behalf of the Library. • Not entering into relationships resulting in close family members of SJHL covered persons, temporarily or permanently acting as an officer, director, or person in an accounting, financial reporting, or compliance oversight role at the Library.
<p>Significant Written Communications Between Management and Our Firm</p>	<p>Copies of significant 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 Library

Summary of Significant Accounting Estimates

Year Ended December 31, 2025

Accounting estimates are an integral part of the preparation of the 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. The following summarizes the significant accounting estimates reflected in the Library's basic financial statements:

Significant Accounting Estimates

Fair Value of Investments	
Accounting policy	The fair value of investments is computed by the custodians of the Library's investments.
Management's estimation process	Management of the Library obtained and reviewed the year-end valuations prepared by the custodians.
Basis for our conclusion on the reasonableness of the estimate	Review of the investment information prepared by the custodians resulted in our conclusion that the estimates appear reasonable.

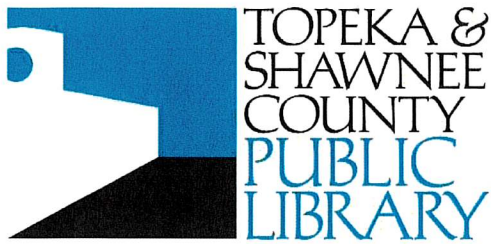
Books and Collections	
Accounting policy	The Library records the value of books and collections as determined by the Library's Technical Services department.
Management's estimation process	An analysis of current quantities of books and collections, along with other factors, is used to determine the value of books and collections.
Basis for our conclusion on the reasonableness of the estimate	Review of management's analysis resulted in our conclusion that the estimate appears reasonable.

Accrued Compensated Absences	
Accounting policy	The Library records the value of compensated absences as determined by the Library's personnel policies.
Management's estimation process	An analysis of historical use of sick leave balances is used to determine the value of the sick leave compensated absence accrual.
Basis for our conclusion on the reasonableness of the estimate	Review of management's analysis resulted in our conclusion that the estimate appears reasonable.

Net Pension Liability and Related Deferred Outflows and Deferred Inflows of Resources	
Accounting policy	The net pension liability and related deferred outflows and deferred inflows of resources are computed by an independent actuarial firm hired by KPERS.
Management's estimation process	Management of the Library obtained and reviewed the Schedules of Employer and Non-employer Allocations and Schedules of Pension Amounts by Employer and Non-employer as of June 30, 2025 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 percentages and its share of the collective net pension liability.

Basis for our conclusion on the reasonableness of the estimate	Review of management's analysis resulted in our conclusion that the estimate appears reasonable.
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Total OPEB Liability and Related Deferred Outflows and Deferred Inflows of Resources	
Accounting policy	The total OPEB liability and related deferred outflows and deferred inflows of resources are 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.
Management's estimation process	The rate of return is based on historical and general market data. Management obtains and reviews the calculations prepared by actuarial firms.
Basis for our conclusion on the reasonableness of the estimate	Review of actuarial valuations and related assumptions resulted in our conclusion that the estimate appears reasonable.



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4301 SW Huntoon Street
Topeka, Kansas 66604-1659

This representation letter is provided in connection with your audit of the basic financial statements of Topeka and Shawnee County Public Library (the Library) as of and for the year ended December 31, 2025 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, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, that as of the date of the auditor's report:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 5, 2026 for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. 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.
3. We acknowledge our responsibility for the design, implementation, and maintenance of controls to prevent and detect fraud.
4. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, 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.
5. Related-party transactions 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. Types of related party transactions engaged in by the Library include:
 - a. Those with component units for which the Library is accountable.
 - b. Those with 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.
 - c. Interfund transactions, including interfund transfers.
6. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.

7. The Library followed either its established accounting policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or followed paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes.
8. There are no fiduciary activities required to be included by GASB Statement No. 84, *Fiduciary Activities*, as amended.
9. 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.
10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
11. Management has followed applicable laws and regulations in adopting, approving, and amending budgets.
12. Risk disclosures associated with deposit and investment securities are presented in accordance with GASB requirements.
13. Capital assets, including infrastructure, intangible assets, and right-to-use assets, are properly capitalized, reported and, if applicable, depreciated.
14. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
15. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
16. Expenses 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.
17. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
18. The Library's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available is appropriately disclosed and net position is properly recognized under the policy.
19. The government disclosed tax abatements entered into by other governments that affect its revenues, including the names of the governments that entered into the agreements, the specified taxes being abated, and the gross dollar amount of taxes abated during the period, as required by GASB Statement No. 77.
20. There are no entities with which the government has a tax abatement agreement.
21. In the audit engagement letter dated February 5, 2026, we requested that you perform the following nonaudit services in connection with your audit:
 - a. Draft the financial statements

With respect to this service:

- a. We have made all management decisions and performed all management functions;
- b. We assigned an appropriate individual to oversee the services;

- c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;
 - d. We have accepted responsibility for the results of the services; and
 - e. We have accepted responsibility for all significant judgments and decisions that were made.
22. 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.
23. We have complied with all aspects of laws, regulations, and provisions of contracts and 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 because we have not received, expended, or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.
24. We have reviewed the GASB Statement effective for the fiscal year ending December 31, 2025 and concluded the implementation of the following Statement did not have a material impact on the basic financial statements:
- a. GASB Statement No. 102, *Certain Risk Disclosures*
25. We have no knowledge of any uncorrected misstatements in the financial statements.
26. We agree with the adjusting journal entries included in the attached schedule and will record these entries in our accounting system as of December 31, 2025, as applicable.

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 basic 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 the governing board and committees, 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 basic financial statements.
29. It is our responsibility to establish and maintain internal control over financial reporting. One of the components of an entity's system of internal control is risk assessment. We hereby represent that our risk assessment process includes identification and assessment of risks of material misstatement due to fraud. We have shared with you our fraud risk assessment, including a description of the risks, our assessment of the magnitude and likelihood of misstatements arising from those risks, and the controls that we have designed and implemented in response to those risks.
30. We have no knowledge of allegations of fraud or suspected fraud affecting the Library's basic financial statements involving:
- a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the basic financial statements.

31. We have no knowledge of any allegations of fraud or suspected fraud affecting the Library's basic 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.
33. We are not aware of any pending or threatened litigation, claims or assessments; unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Government Accounting Standards Board (GASB) Codification Section C50, *Claims and Judgments*; or other matters, including gain or loss contingencies, whose effects should be considered when preparing the financial statements.
34. We have disclosed to you the identity of all 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 deficiencies in internal control over financial reporting, including significant deficiencies or 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. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
37. It is our responsibility to inform you of all current and potential affiliates of the Library as defined by the "State and Local Government Client Affiliates" interpretation (ET sec. 1.224.020). Financial interests in, and other relationships with, affiliates of the Library may create threats to independence. We have:
 - a. Provided you with all information we are aware of with respect to current and potential affiliates, including degree of influence assessments and materiality assessments.
 - b. Notified you of all changes to relevant considerations that may impact our determination of the existence of current or potential affiliates involving (i) changes in the determination of the materiality of an entity to the Library's financial statements as a whole, (ii) the level of influence the Library has over an entity's financial reporting process or (iii) the level of control or influence the Library or a potential or current affiliate has over an investee that is not trivial or clearly inconsequential, sufficiently in advance of their effective dates to enable the Library and Swindoll, Janzen, Hawk & Loyd, LLC (SJHL) to identify and eliminate potential impermissible services and relationships between SJHL and those potential affiliates, prior to the effective dates.
 - c. Made you aware, to the best of our knowledge and belief, of any nonaudit services that the Library or any of our affiliates has engaged SJHL to perform.
38. We agree with the findings of the specialists in evaluating the fair value of investments, net pension liability and related deferred outflows and deferred inflows of resources, and total OPEB liability and related deferred outflows and deferred inflows of resources 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 instructions, or cause any instructions to be given, to the 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.
39. We believe that the actuarial assumptions and methods used by the actuary for funding purposes and for determining accumulated plan benefits are appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to the actuary 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 plan's actuary.

40. We believe that the information obtained from the audited financial statements of and other participant information provided by Kansas Public Employees Retirement System is appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to the plan or its auditor 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 plan or its auditor.
41. During the course of your audit, you may have accumulated records containing data that 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.

Supplementary Information

42. With respect to supplementary information presented in relation to the basic 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 U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
43. With respect to management's discussion and analysis and the required supplementary information listed in the table of contents presented as required by the Governmental Accounting Standards Board 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 U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.

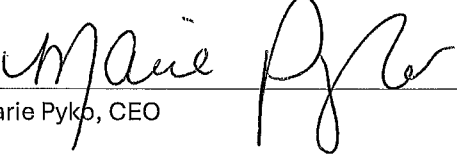
Compliance Considerations

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

44. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
45. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.
46. Is not aware of any instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.
47. 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.
48. Acknowledges its responsibility for the design, implementation, and maintenance of controls to prevent and detect fraud.
49. Has a process to track the status of audit findings and recommendations.

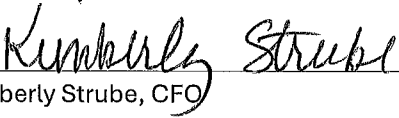
50. Is not aware of any investigations or legal proceedings that have been initiated with respect to the period under audit.

TOPEKA AND SHAWNEE COUNTY PUBLIC LIBRARY



Marie Pyko, CEO

Date Signed 4-16-2026



Kimberly Strube, CFO

Date Signed 4/16/2026

Topeka and Shawnee County Public Library

Adjusting Journal Entries

Year End: December 31, 2025

Number	Date	Description	Account Number	Name	Amount
1	12/31/2025	Entry to roll forward net position			
			10.27100	FUND BALANCE	257,641
			10.99990	PY PO EXPENDITURES	(257,641)
			35.27100	FUND BALANCE	(39,603)
			35.10300	Due from Component Unit	41,002
			35.99990	PY PO EXPENDITURES	(1,399)
			31.27100	FUND BALANCE	2,160
			31.99990	PY PO EXPENDITURES	(2,160)
			36.27100	FUND BALANCE	(43,877)
			36.10300	Due from Component Unit	45,437
			36.99990	PY PO EXPENDITURES	(1,560)
			38.27100	FUND BALANCE	(77,277)
			38.10300	Due from Component Unit	77,277
			53.27100	FUND BALANCE	(37,860)
			53.10300	Due from Component Unit	37,860
			15.35400	PRIOR YR PO FUND REVENUE	(146)
			15.41000.700	MISCELLANEOUS	146
2	12/31/2025	Entry to record the Library Foundation's distribution			
			35.10300	Due from Component Unit	5,399
			35.34100	FOUNDATION DISTRIBUTION	(5,399)
			36.10300	Due from Component Unit	7,963
			36.34100	FOUNDATION DISTRIBUTION	(7,963)
			38.10300	Due from Component Unit	30,072
			38.38000	FOUNDATION DISTRIBUTION	(30,072)
			53.10300	Due from Component Unit	15,981
			53.34100	FOUNDATION DISTRIBUTION	(15,981)
3	12/31/2025	Entry to true-up amounts due from the Library Foundation			
			53.10300	Due from Component Unit	(4,096)
			53.34100	FOUNDATION DISTRIBUTION	4,096
			38.10300	Due from Component Unit	(12,500)
			38.34100	FOUNDATION DISTRIBUTION	12,500

Topeka and Shawnee County Public Library
 Client-Prepared and Entity-Wide Journal Entries
 Year End: December 31, 2025

Number	Date	Description	Account Number	Name	Amount
1	12/31/2025	Reclass entry to adjust encumbrances to actual			
			10.23600	ENCUMBRANCE CONTROL	71,088
			10.23700	PURCHASE ORDER RESERVE	(71,088)
			35.23600	ENCUMBRANCE CONTROL	37,814
			35.23700	PURCHASE ORDER RESERVE	(37,814)
2	12/31/2025	PBC EW entry to record current year activity for library materials			
				Collections	847,730
				General & administrative expenses - general government	(847,730)
				Accumulated Depreciation	648,938
				General & administrative expenses - general government	203,965
				Collections	(852,903)
3	12/31/2025	PBC EW entry to record capital asset activity			
				Collections	2,398,101
				Machinery and equipment	6,148,564
				Land and easement	1,157,229
				Buildings and improvements	40,140,300
				Construction in progress	431,350
				Collections	7,413,298
				Accumulated Depreciation	(30,664,271)
				Unrestricted net position	(26,103,536)
				General & administrative expenses - general government	(921,035)
4	12/31/2025	PBC EW entry to record compensated absences			
				Unrestricted net position	1,561,437
				Compensated absences current	(624,171)
				Compensated absences noncurrent	(732,722)
				Salaries & employee benefits - general government	(204,544)
				Unrestricted net position	538,964
				General & administrative expenses - general government	14,247
				Compensated absences current	(553,211)
5	12/31/2025	PBC EW entry to record OPEB liability and related deferred outflows and deferred inflows of resources			
				Net OPEB liability	(1,938,497)
				Deferred outflows of resources - OPEB, ALL (Health)	554,721
				Deferred inflows of resources - OPEB, ALL (Health)	(1,580,925)
				Unrestricted net position	3,015,677
				General & administrative expenses - general government	(50,976)
6	12/31/2025	PBC EW entry to record net pension liability and related deferred outflows and deferred inflows of resources			
				Unrestricted net position	6,441,690
				Net pension liability	(7,071,724)
				Deferred outflows of resources - pension, all	1,538,760
				Deferred inflows of resources - pension, all	(721,193)
				General & administrative expenses - general government	(187,533)
7	12/31/2025	PBC EW entry to reverse PY charitable trust items and record CY items			
				Split Interest Agreements	130,000
				Deferred Inflows of Resources	(130,000)
				Split Interest Agreements	9,000
				Deferred Inflows of Resources	(9,000)
8	12/31/2025	PBC entry to accrue accounts payable and reserve related encumbrances			
			10.41000.310	CONTRACTED-DIGITAL SERVICES	1,294
			10.41000.311	CONTRACTED-FACILITIES	5,686
			10.41000.313	CONTRACTED-PROFESSIONAL	2,729
			10.41000.320	DIGITAL SERVICES SUPPORT	4,510
			10.41000.322	MARKETING/COMMUNICATIONS	3,400
			10.41000.323	MEMBERSHIPS/DUES	1,325

10.41000.324	MILEAGE	295
10.41000.325	POSTAGE/SHIPPING	359
10.41000.326	PRINTING	3,974
10.41000.330	PROGRAMMING	14,934
10.41000.340	STAFF CONFERENCES	8,985
10.41000.341	STAFF INTERNAL DEVELOPMENT/TRNG - WEBINARS	2,494
10.41000.342	STAFF DEVELOPMENT/TRNG - STAFF DEV DAY	5,125
10.41000.350	TELECOMMUNICATIONS	12,226
10.41000.351	UTILITIES-ELECTRIC	19,785
10.41000.352	UTILITIES-GAS	407
10.41000.353	UTILITIES-WATER/SEWAGE	2,243
10.41000.361	VEHICLE-REPAIR	1,643
10.41000.410	SUPPLIES-FACILITIES	11,213
10.41000.420	SUPPLIES-OFFICE/LIBRARY	542
10.41000.430	SUPPLIES-PROCESSING	3,205
10.41000.530	MATERIALS-PRINT/NON PRINT <1YR	124,944
10.41000.540	MATERIALS-PRINT/NON-PRINT	45,924
10.41000.736	SPECIAL PROJECTS	19,330
10.41000.910	FURNITURE/EQUIPMENT	6,751
10.20200	ACCOUNTS PAYABLE	(303,323)
10.23700	PURCHASE ORDER RESERVE	331,885
10.23600	ENCUMBRANCE CONTROL	(331,885)
10.23800	PO RESERVE - PRIOR YEAR	(28,562)
10.35400	PRIOR YR PO FUND REVENUE	28,562
15.41000.280	CAFETERIA BENEFITS PLAN ADMINISTRATION	70
15.21515	MEDICAL INSURANCE PREMIUMS	(70)
29.41000.560	MATERIALS-HATHAWAY-RESTRICTED	98
29.20200	ACCOUNTS PAYABLE	(98)
29.23700	PURCHASE ORDER RESERVE	98
29.23600	ENCUMBRANCE CONTROL	(98)
31.41000.560	Materials - Hathaway - Restricted	13
31.20200	ACCOUNTS PAYABLE	(13)
31.23700	PURCHASE ORDER RESERVE	13
31.23600	ENCUMBRANCE CONTROL	(13)
49.41000.737	STAFF/VOLUNTEER RECOGNITION	85
49.20200	Accounts Payable	(85)
49.23700	PURCHASE ORDER RESERVE	735
49.23600	ENCUMBRANCE CONTROL	(735)
49.23800	PO Reserve-Prior Year	(650)
49.35400	PRIOR YR PO FUND REVENUE	650
35.41000.735	SPECIAL EVENTS	660
35.20200	ACCOUNTS PAYABLE	(660)
35.23700	PURCHASE ORDER RESERVE	660
35.23600	ENCUMBRANCE CONTROL	(660)
36.41000.420	SUPPLIES-OFFICE/LIBRARY	968
36.20200	ACCOUNTS PAYABLE	(968)
36.23700	PURCHASE ORDER RESERVE	1,291
36.23600	ENCUMBRANCE CONTROL	(1,291)
36.23800	PO RESERVE - PRIOR YEAR	(323)
36.35400	PRIOR YR PO FUND REVENUE	323
58.41000.735	SPECIAL EVENTS	79
58.20200	Accounts Payable	(79)
58.23700	PURCHASE ORDER RESERVE	85
58.23600	ENCUMBRANCE CONTROL	(85)
58.23800	PO Reserve-Prior Year	(6)
58.35400	PRIOR YR PO FUND REVENUE	6
15.23700	PURCHASE ORDER RESERVE	85
15.23600	ENCUMBRANCE CONTROL	(85)
15.35400	PRIOR YR PO FUND REVENUE	15
15.23800	PO Reserve - PY	(15)

9 12/31/2025 PBC entry to record year end accrual entries

30.11200	ENDOWMENT SECURITIES	28,790
30.35200	INVESTMENT GROWTH	(28,790)
10.10100	Taxes and Assessments Receivable	13,776,805
10.20100	Deferred Revenue	(13,776,805)

15.10100	Taxes and Assessments Receivable	3,323,524
15.20100	Deferred Revenue	(3,323,524)
90.34300	FEDERAL FUNDS	25
90.20100	DEFERRED REVENUE	(25)
91.34300	FEDERAL FUNDS	19
91.20100	Deferred Revenue	(19)
90.27100	FUND BALANCE	25
90.34300	FEDERAL FUNDS	(25)
91.27100	FUND BALANCE	19
91.34300	FEDERAL FUNDS	(19)
10.10200	Prepays	336,089
10.41000.310	CONTRACTED-DIGITAL SERVICES	(303,037)
10.41000.310	CONTRACTED-DIGITAL SERVICES	(5,880)
10.41000.312	CONTRACTED-EQUIPMENT	(2,226)
10.41000.313	CONTRACTED-PROFESSIONAL	(6,135)
10.41000.321	INSURANCE	(21)
10.41000.323	MEMBERSHIPS/DUES	(6,073)
10.41000.736	SPECIAL PROJECTS	(12,717)
10.41000.310	CONTRACTED-DIGITAL SERVICES	311,920
10.41000.311	CONTRACTED-FACILITIES	14,388
10.41000.312	CONTRACTED-EQUIPMENT	3,742
10.41000.313	CONTRACTED-PROFESSIONAL	5,696
10.41000.321	INSURANCE	57
10.41000.323	MEMBERSHIPS/DUES	3,923
10.41000.325	POSTAGE/SHIPPING	30,000
10.27100	FUND BALANCE	(369,726)
30.35200	INVESTMENT GROWTH	19,151
30.27100	FUND BALANCE	(19,151)
10.27100	FUND BALANCE	203,410
15.27100	FUND BALANCE	131,766
10.32200	SALARY REFUNDS-FOUNDATION	1,201
15.322100	FRINGE BENEFIT REFUNDS-FDTN	492
10.32300	SALARY REFUNDS-FRIENDS	722
15.32310	FRINGE BENEFIT REFUNDS-FRND	866
10.32400	SALARY REFUNDS - SHAWNEE CTY	534
15.32410	FRINGE BENEFIT REFUNDS-SN CTY	395
10.41000.160	SALARIES-STAFF	(205,867)
15.19500	Fringe Benefit Expense	(133,519)
10.10300	Due from Component Unit	2,601
15.10300	Due from Component Unit	1,461
10.10350	Due from Related Party	1,527
15.10350	Due from Related Party	1,453
10.10190	Due from Shawnee County	636
15.10360	Due from Shawnee County	455
10.41000.160	SALARIES-STAFF	263,030
15.19500	Fringe Benefit Expense	187,879
10.200	Accrued Payroll	(263,030)
15.200	Accrued Payroll	(187,879)
10.32200	SALARY REFUNDS-FOUNDATION	(2,601)
15.32210	FRINGE BENEFIT REFUNDS-FDTN	(1,461)
10.32300	SALARY REFUNDS-FRIENDS	(1,527)
15.32310	FRINGE BENEFIT REFUNDS-FRND	(1,453)
10.32400	SALARY REFUNDS - SHAWNEE CTY	(636)
15.32410	FRINGE BENEFIT REFUNDS-SN CTY	(455)
10.10150	OTHER RECEIVABLES - DUE FROM USAC	15,927
10.32600	ERATE REIMBURSEMENT	(15,927)
10.32600	ERATE REIMBURSEMENT	11,137
10.27100	FUND BALANCE	(11,137)
10.32400	SALARY REFUNDS - SHAWNEE CTY	4,150
15.32410	FRINGE BENEFIT REFUNDS-SN CTY	1,560
10.27100	FUND BALANCE	(4,150)
15.27100	FUND BALANCE	(1,560)
