

Certified Public Accountants

TOPEKA AND SHAWNEE COUNTY PUBLIC LIBRARY

Report to the Board of Trustees
April 15, 2025



April 15, 2025

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

We are pleased to present this report related to our fiscal year 2024 audit of the 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.

BT & Co., P.A.

Topeka and Shawnee County Public Library
Report to the Board of Trustees
April 15, 2025

TABLE OF CONTENTS

	<u>Page</u>
Required Communications	
Our Responsibilities	1
Planned Scope and Timing of the Audit	1
Accounting Policies and Practices	1 - 2
Audit Adjustments	2
Uncorrected Misstatements	2
Departure from the Auditors' Standard Report	2 - 3
Observations About the Audit Process	2 - 3
Shared Responsibilities for Independence	3 - 4
Significant Written Communications Between Management and Our Firm	5
Summary of Significant Accounting Estimates	6 - 7
Significant Written Communications Between Management and Our Firm	
Representation Letter	

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 January 17, 2025. Our audit of the basic financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Planned Scope and Timing of the Audit	We have previously issued a separate communication dated February 3, 2025 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 following is a description of a Governmental Accounting Standards Board (GASB) Statement that was adopted during the year:</p> <p>GASB Statement No. 101, <i>Compensated Absences</i>, increases the usefulness of the financial statements by updating the recognition and measurement guidance for compensated absences.</p>

Area	Comments
	<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	<p>Audit adjustments, other than those that are clearly trivial, proposed by us and recorded by the Library are shown in the attached representation letter.</p>
Uncorrected Misstatements	<p>Uncorrected misstatements are summarized in the attached representation letter. Uncorrected misstatements or matters underlying them could potentially cause future-period financial statements to be materially misstated, even if we have concluded that the uncorrected misstatements are immaterial to the financial statements under audit.</p>
Departure from the Auditors’ Standard Report	<p>Emphasis-of-Matter Paragraph</p> <p>During the year, the Library implemented a new accounting standard. In light of this matter, we included an emphasis-of-matter paragraph in the auditors’ report. Below is the paragraph included in the auditors’ report:</p>
	<p>Emphasis of Matter</p> <p>As discussed in Note 1 to the financial statements, the City implemented Governmental Accounting Standards Board Statement No. 101, <i>Compensated</i></p>

Area	Comments
Observations About the Audit Process	<p><i>Absences.</i> Our opinion is not modified with respect to this matter.</p>
	<p>Disagreements With Management</p> <p>We encountered no disagreements with management over the application of significant accounting principles, the basis for management’s judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the 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 judgement, 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</i> (GAO) independence rules. For BT&Co., P.A. to fulfill its professional responsibility to maintain and monitor independence, management, the Board of Trustees, and BT&Co., P.A. each play an important role.</p>

Area	Comments
	<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. BT&Co., P.A. 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.
	<p>The Library's Responsibilities</p> <ul style="list-style-type: none"> • Timely inform BT&Co., P.A., 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 BT&Co., P.A. • Not entering into arrangements of nonaudit services resulting in BT&Co., P.A. being involved in making management decisions on behalf of the Library. • Not entering into relationships resulting in close family members of BT&Co., P.A. covered persons, temporarily or permanently acting as an officer, director, or person in an accounting, financial reporting, or compliance oversight role at the Library.

Area	Comments
Significant Written Communications Between Management and Our Firm	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.

Topeka and Shawnee County Public Library

Summary of Significant Accounting Estimates

Year Ended December 31, 2024

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

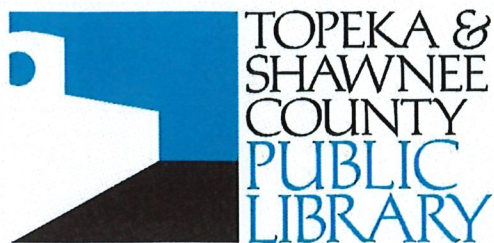
Fair Value of Investments	
Accounting policy	The fair value of investments is computed by the custodians of the Library's investments.
Management's estimation process	Management of the Library obtained and reviewed the year-end valuations prepared by the custodians.
Basis for our conclusion on the reasonableness 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, 2024 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.

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.



1515 SW 10th Avenue | Topeka, Kansas | 66604-1374 | PHONE
785 580-4400 | FAX 785 580-4496 | www.tscpl.org

BT&Co., P.A.
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, 2024 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 auditors' report:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 17, 2025 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 accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees.
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. The financial statements include all fiduciary activities required 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. In the audit engagement letter dated January 17, 2025, we requested that you perform the following nonaudit service 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 service;
- c. We evaluated the adequacy and results of the service performed, and made an informed judgment on the results of the service performed;
- d. We have accepted responsibility for the results of the service; and
- e. We have accepted responsibility for all significant judgments and decisions that were made.

21. 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.

22. 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.

23. We have reviewed the GASB Statements effective for the fiscal year ending December 31, 2024 and concluded the implementation of the following Statements did not have a material impact on the basic financial statements:

- a. GASB Statement No. 99, *Omnibus 2022*
- b. GASB Statement No. 100, *Accounting Changes and Error Corrections*

24. We believe the implementation of the GASB Statement listed below is appropriate:

- a. GASB Statement No. 101, *Compensated Absences*

25. We have informed you of all uncorrected misstatements.

As of and for the year ended December 31, 2024, we believe that the effects of the uncorrected misstatements aggregated by you and summarized in the attached schedule are quantitatively and qualitatively immaterial, both individually and in the aggregate, to the basic financial statements. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

In addition to the misstatements included above, we believe that the following misstatements (i.e., omitted, incomplete, and (or) inaccurate disclosures) are immaterial to the financial statements taken as a whole:

- a. Omitted disclosure related to future payments for leases in the amount of \$ 94,198.

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, 2024, 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 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 BT&Co., P.A. to identify and eliminate potential impermissible services and relationships between BT&Co., P.A. 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 BT&Co., P.A. 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 the Kansas Public Employees Retirement System are 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 4-15-2005



Kimberly Strube, CFO

Date Signed 4/15/2025

Topeka and Shawnee County Public Library

Year End: December 31, 2024

Adjusting Journal Entries

Number	Date	Name	Account No.	Debit	Credit
1	12/10/2024	Due from Related Party	15.1035	194.00	
1	12/11/2024	Due from Component Unit	35.1030	59,113.00	
1	12/12/2024	Due from Component Unit	36.1030	37,474.00	
1	12/13/2024	Due from Component Unit	38.1030	47,206.00	
1	12/14/2024	Due from Component Unit	53.1030	30,276.00	
1	12/15/2024	FUND BALANCE	10.27100	375,626.00	
1	12/16/2024	PY PO EXPENDITURES	10.99990		-375,626.00
1	12/17/2024	FUND BALANCE	15.27100	748.00	
1	12/18/2024	FRINGE BENEFIT REFUNDS-FDTN	15.32210		-917.00
1	12/19/2024	PY PO EXPENDITURES	15.99990		-25.00
1	12/20/2024	FUND BALANCE	29.27100	282.00	
1	12/21/2024	FUND BALANCE	31.27100	173.00	
1	12/22/2024	FUND BALANCE	35.27100		-66,724.00
1	12/23/2024	MISC REIMBURSEMENTS/RECEIPTS	35.32000	3,299.00	
1	12/24/2024	FOUNDATION DISTRIBUTION	35.34100	4,903.00	
1	12/25/2024	FOUNDATION DISTRIBUTION	35.34100		-591.00
1	12/26/2024	ACCOUNTS PAYABLE	36.20200		-1,185.00
1	12/27/2024	FUND BALANCE	36.27100		-36,289.00
1	12/28/2024	FUND BALANCE	38.27100		-47,206.00
1	12/29/2024	FUND BALANCE	53.27100		-30,276.00
1	12/31/2024	MATERIALS-HATHAWAY-RESTRICTED	29.41000.560		-282.00
1	12/31/2024	MATERIALS-PRINT/NON-PRINT	31.41000.540		-173.00

Entry to roll forward fund balances by recording prior year adjusting journal entries that were not recorded in the Library's financial system.

2	12/31/2024	Due from Component Unit	35.1030	5,399.00	
2	12/31/2024	Due from Component Unit	36.1030	7,963.00	
2	12/31/2024	Due from Component Unit	38.1030	30,071.00	
2	12/31/2024	Due from Component Unit	53.1030	15,981.00	
2	12/31/2024	FOUNDATION DISTRIBUTION	35.34100		-5,399.00
2	12/31/2024	FOUNDATION DISTRIBUTION	36.34100		-7,963.00
2	12/31/2024	FOUNDATION DISTRIBUTION	38.34100		-30,071.00
2	12/31/2024	FOUNDATION DISTRIBUTION	53.34100		-15,981.00

Entry to record the Library Foundation's distribution.

3	12/31/2024	Due from Component Unit	35.1030	-23,510.00
3	12/31/2024	Due from Component Unit	53.1030	-8,397.00
3	12/31/2024	FOUNDATION DISTRIBUTION	35.34100	23,510.00
3	12/31/2024	FOUNDATION DISTRIBUTION	53.34100	8,397.00

Entry to true up amounts due from the Foundation.

Topeka and Shawnee County Public Library**Year End: December 31, 2024****Client-Prepared and Entity-Wide Adjusting Journal Entries**

Number	Date	Name	Account No.	Debit	Credit
1	12/31/2024	ACCOUNTS PAYABLE	10.20200		-257,640.00
1	12/31/2024	ENCUMBRANCE CONTROL	10.23600		-282,250.00
1	12/31/2024	PURCHASE ORDER RESERVE	10.23700	282,250.00	
1	12/31/2024	PO RESERVE - PRIOR YEAR	10.23800		-24,609.00
1	12/31/2024	PRIOR YR PO FUND REVENUE	10.35400	24,609.00	
1	12/31/2024	MEDICAL INSURANCE PREMIUMS	15.21515		-50.00
1	12/31/2024	ENCUMBRANCE CONTROL	15.23600		-50.00
1	12/31/2024	PURCHASE ORDER RESERVE	15.23700	50.00	
1	12/31/2024	ACCOUNTS PAYABLE	31.20200		-2,160.00
1	12/31/2024	ENCUMBRANCE CONTROL	31.23600		-2,160.00
1	12/31/2024	PURCHASE ORDER RESERVE	31.23700	2,160.00	
1	12/31/2024	ACCOUNTS PAYABLE	35.20200		-1,400.00
1	12/31/2024	ENCUMBRANCE CONTROL	35.23600		-1,400.00
1	12/31/2024	PURCHASE ORDER RESERVE	35.23700	1,400.00	
1	12/31/2024	PO RESERVE - PRIOR YEAR	35.23800		
1	12/31/2024	PRIOR YR PO FUND REVENUE	35.35400		
1	12/31/2024	ACCOUNTS PAYABLE	36.20200		-375.00
1	12/31/2024	ENCUMBRANCE CONTROL	36.23600		-396.00
1	12/31/2024	PURCHASE ORDER RESERVE	36.23700	396.00	
1	12/31/2024	PO RESERVE - PRIOR YEAR	36.23800		-21.00
1	12/31/2024	PRIOR YR PO FUND REVENUE	36.35400	21.00	
1	12/31/2024	CONTRACTED-DIGITAL SERVICES	10.41000.310	1,856.00	
1	12/31/2024	CONTRACTED-FACILITIES	10.41000.311	5,374.00	
1	12/31/2024	CONTRACTED-EQUIPMENT	10.41000.312	113.00	
1	12/31/2024	CONTRACTED-PROFESSIONAL	10.41000.313	249.00	
1	12/31/2024	DIGITAL SERVICES SUPPORT	10.41000.320	8,524.00	
1	12/31/2024	MEMBERSHIPS/DUES	10.41000.323	850.00	
1	12/31/2024	MILEAGE	10.41000.324	252.00	
1	12/31/2024	POSTAGE/SHIPPING	10.41000.325	324.00	
1	12/31/2024	PRINTING	10.41000.326	3,261.00	
1	12/31/2024	PROGRAMMING	10.41000.330	11,663.00	
1	12/31/2024	STAFF DEVELOPMENT/TRNG - STAFF DEV DAY	10.41000.342	585.00	
1	12/31/2024	TELECOMMUNICATIONS	10.41000.350	8,321.00	
1	12/31/2024	UTILITIES-ELECTRIC	10.41000.351	19,280.00	
1	12/31/2024	UTILITIES-GAS	10.41000.352	4,952.00	
1	12/31/2024	UTILITIES-WATER/SEWAGE	10.41000.353	2,135.00	
1	12/31/2024	SUPPLIES-FACILITIES	10.41000.410	1,314.00	
1	12/31/2024	SUPPLIES-OFFICE/LIBRARY	10.41000.420	4,614.00	

1	12/31/2024	MATERIALS-PERIODICALS	10.41000.520	90.00
1	12/31/2024	MATERIALS-PRINT/NON PRINT <1YR	10.41000.530	31,576.00
1	12/31/2024	MATERIALS-PRINT/NON-PRINT	10.41000.540	64,671.00
1	12/31/2024	SPECIAL PROJECTS	10.41000.736	81,652.00
1	12/31/2024	ART PURCHASES	10.41000.911	5,984.00
1	12/31/2024	WORKER'S COMPENSATION	15.41000.260	25.00
1	12/31/2024	CAFETERIA BENEFITS PLAN ADMINISTRATION	15.41000.280	25.00
1	12/31/2024	MATERIALS-PRINT/NON-PRINT	31.41000.540	2,160.00
1	12/31/2024	SPECIAL EVENTS	35.41000.735	1,400.00
1	12/31/2024	SUPPLIES-OFFICE/LIBRARY	36.41000.420	375.00

Client-prepared entry to accrue accounts payable and reserve related encumbrances.

2	12/31/2024	Split-interest agreements	126,000.00	
2	12/31/2024	Split-interest agreements	4,000.00	
2	12/31/2024	Deferred inflows - split-interest agreements		-126,000.00
2	12/31/2024	Deferred inflows - split-interest agreements		-4,000.00

Entity-wide entry to reverse prior year charitable trust items and record current year items.

3	12/31/2024	Deferred outflows - OPEB	603,167.00	
3	12/31/2024	Total OPEB liability		-2,021,132.00
3	12/31/2024	Deferred inflows - OPEB		-1,597,712.00
3	12/31/2024	Net position	3,042,274.00	
3	12/31/2024	Library services expense		-26,597.00

Entity-wide entry to record the total OPEB liability and related deferred outflows and deferred inflows of resources.

4	12/31/2024	Deferred outflows - pension	1,813,110.00	
4	12/31/2024	Net pension liability		-7,546,963.00
4	12/31/2024	Deferred inflows - pension		-707,837.00
4	12/31/2024	Net position	6,208,865.00	
4	12/31/2024	Library services expense	232,825.00	

Entity-wide entry to record net pension liability and related deferred outflows and inflows of resources.

5	12/31/2024	Books and collections	847,818.00	
5	12/31/2024	Books and collections		-787,194.00
5	12/31/2024	Accumulated depreciation	623,678.00	
5	12/31/2024	Capital outlay		-847,818.00
5	12/31/2024	Gain or loss on disposal of assets	163,516.00	

Client-prepared entity-wide entry to record current year activity for library materials.

6	12/31/2024	Land		1,157,229.00	
6	12/31/2024	Works of art		2,311,297.00	
6	12/31/2024	Works of art		23,226.00	
6	12/31/2024	Construction in progress		547,844.00	
6	12/31/2024	Construction in progress		1,107,140.00	
6	12/31/2024	Construction in progress			-1,399,000.00
6	12/31/2024	Buildings and improvements		36,933,959.00	
6	12/31/2024	Buildings and improvements		1,399,000.00	
6	12/31/2024	Equipment		6,727,810.00	
6	12/31/2024	Equipment		59,486.00	
6	12/31/2024	Equipment			-128,681.00
6	12/31/2024	Books and collections		7,352,674.00	
6	12/31/2024	Accumulated depreciation			-29,090,824.00
6	12/31/2024	Accumulated depreciation		128,681.00	
6	12/31/2024	Accumulated depreciation			-1,710,608.00
6	12/31/2024	Net position			-25,939,989.00
6	12/31/2024	Contributed capital			-6,000.00
6	12/31/2024	Library services expense		1,710,608.00	
6	12/31/2024	Capital outlay			-1,183,852.00

Client-prepared entity-wide entry to record capital asset activity.

7	12/31/2024	Accrued compensated absences			-1,561,437.00
7	12/31/2024	Accrued compensated absences			-538,954.00
7	12/31/2024	Net position		172,341.00	
7	12/31/2024	Net position		1,281,299.00	
7	12/31/2024	Net position		605,092.00	
7	12/31/2024	Library services expense		107,797.00	
7	12/31/2024	Library services expense			-66,138.00

Entity-wide entry to record accrued sick leave and accrued vacation leave.

8	12/31/2024	ENDOWMENT SECURITIES	30.11200	19,151.00	
8	12/31/2024	FUND BALANCE	30.27100		-28,430.00
8	12/31/2024	INVESTMENT GROWTH	30.35200		-19,151.00
8	12/31/2024	INVESTMENT GROWTH	30.35200	28,430.00	

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

9	12/31/2024	Taxes and Assessments Receivable	10.1010	13,888,822.00	
9	12/31/2024	Deferred Revenue	10.2010		-13,888,822.00
9	12/31/2024	Taxes and Assessments Receivable	15.1010	3,396,190.00	
9	12/31/2024	Deferred Revenue	15.2010		-3,396,190.00

Client-prepared entry to accrue and defer taxes receivable.

10	12/31/2024	DEFERRED REVENUE	90.2010		-25.00
10	12/31/2024	Deferred Revenue	91.2010		-19.00
10	12/31/2024	Fund Balance	90.27100	25.00	
10	12/31/2024	FEDERAL FUNDS	90.34300	25.00	
10	12/31/2024	FEDERAL FUNDS	90.34300		-25.00
10	12/31/2024	FUND BALANCE	91.27100	19.00	
10	12/31/2024	FEDERAL FUNDS	91.34300	19.00	
10	12/31/2024	FEDERAL FUNDS	91.34300		-19.00

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

11	12/31/2024	Prepays	10.1020	369,726.00	
11	12/31/2024	FUND BALANCE	10.27100		-328,692.00
11	12/31/2024	CONTRACTED-DIGITAL SERVICES	10.41000.310		-311,920.00
11	12/31/2024	CONTRACTED-DIGITAL SERVICES	10.41000.310	277,993.00	
11	12/31/2024	CONTRACTED-FACILITIES	10.41000.311		-14,388.00
11	12/31/2024	CONTRACTED-FACILITIES	10.41000.311	16,061.00	
11	12/31/2024	CONTRACTED-EQUIPMENT	10.41000.312		-3,742.00
11	12/31/2024	CONTRACTED-EQUIPMENT	10.41000.312	4,535.00	
11	12/31/2024	CONTRACTED-PROFESSIONAL	10.41000.313		-5,696.00
11	12/31/2024	CONTRACTED-PROFESSIONAL	10.41000.313	5,250.00	
11	12/31/2024	DIGITAL SERVICES SUPPORT	10.41000.320	419.00	
11	12/31/2024	INSURANCE	10.41000.321		-57.00
11	12/31/2024	INSURANCE	10.41000.321	130.00	
11	12/31/2024	MEMBERSHIPS/DUES	10.41000.323		-3,923.00
11	12/31/2024	MEMBERSHIPS/DUES	10.41000.323	4,517.00	
11	12/31/2024	POSTAGE/SHIPPING	10.41000.325		-30,000.00
11	12/31/2024	POSTAGE/SHIPPING	10.41000.325	19,787.00	

Client-prepared entry to record prepaid expenses and reverse prior year
prepaid expenses.

12	12/31/2024	Due from Shawnee County	10.1019	534.00	
12	12/31/2024	Due from Component Unit	10.1030	1,201.00	
12	12/31/2024	Due from Related Party	10.1035	722.00	
12	12/31/2024	Accrued Payroll	10.2000		-205,867.00
12	12/31/2024	Due from Component Unit	15.1030	492.00	
12	12/31/2024	Due from Related Party	15.1035	866.00	
12	12/31/2024	Due from Shawnee County	15.1036	395.00	
12	12/31/2024	Fringe Benefit Expense	15.1950		-109,605.00
12	12/31/2024	Fringe Benefit Expense	15.1950	133,519.00	
12	12/31/2024	Accrued Payroll	15.2000		-133,519.00
12	12/31/2024	FUND BALANCE	10.27100	165,701.00	
12	12/31/2024	SALARY REFUNDS-FOUNDATION	10.32200	1,905.00	
12	12/31/2024	SALARY REFUNDS-FOUNDATION	10.32200		-1,201.00

12	12/31/2024	SALARY REFUNDS-FRIENDS	10.32300	535.00	
12	12/31/2024	SALARY REFUNDS-FRIENDS	10.32300		-722.00
12	12/31/2024	SALARY REFUNDS - SHAWNEE CTY	10.32400	397.00	
12	12/31/2024	SALARY REFUNDS - SHAWNEE CTY	10.32400		-534.00
12	12/31/2024	FUND BALANCE	15.27100	107,727.00	
12	12/31/2024	FRINGE BENEFIT REFUNDS-FDTN	15.32210	942.00	
12	12/31/2024	FRINGE BENEFIT REFUNDS-FDTN	15.32210		-492.00
12	12/31/2024	FRINGE BENEFIT REFUNDS-FRND	15.32310	642.00	
12	12/31/2024	FRINGE BENEFIT REFUNDS-FRND	15.32310		-866.00
12	12/31/2024	FRINGE BENEFIT REFUNDS-SN CTY	15.32410	294.00	
12	12/31/2024	FRINGE BENEFIT REFUNDS-SN CTY	15.32410		-395.00
12	12/31/2024	SALARIES-STAFF	10.41000.160		-168,538.00
12	12/31/2024	SALARIES-STAFF	10.41000.160	205,867.00	

Client-prepared entry to accrue salaries and fringe benefits payable and
reverse prior year payroll accrual.

13	12/31/2024	FUND BALANCE	10.27100		-1,070.00
13	12/31/2024	SALARY REFUNDS-FRIENDS	10.32300	1,070.00	
13	12/31/2024	FUND BALANCE	15.27100		-186.00
13	12/31/2024	FRINGE BENEFIT REFUNDS-FRND	15.32310	186.00	

Client-prepared entry to record due from Friends amount and reverse
prior year due from Friends amount.

14	12/31/2024	OTHER RECEIVABLES - DUE FROM USAC	10.1015	11,137.00	
14	12/31/2024	FUND BALANCE	10.27100		-44,545.00
14	12/31/2024	ERATE REIMBURSEMENT	10.32600		-11,137.00
14	12/31/2024	ERATE REIMBURSEMENT	10.32600	44,545.00	

Client-prepared entry to record e-rate reimbursements and reverse PY
e-rate reimbursements.

15	12/31/2024	Due from Shawnee County	10.1019	4,150.00	
15	12/31/2024	Due from Shawnee County	15.1036	1,560.00	
15	12/31/2024	FUND BALANCE	10.27100		-2,383.00
15	12/31/2024	SALARY REFUNDS - SHAWNEE CTY	10.32400		-4,150.00
15	12/31/2024	SALARY REFUNDS - SHAWNEE CTY	10.32400	2,383.00	
15	12/31/2024	FUND BALANCE	15.27100		-800.00
15	12/31/2024	FRINGE BENEFIT REFUNDS-SN CTY	15.32410		-1,560.00
15	12/31/2024	FRINGE BENEFIT REFUNDS-SN CTY	15.32410	800.00	

Client-prepared entry to record due from Shawnee County amount and
reverse prior year due from Shawnee County amount.

16	12/31/2024	FUND BALANCE	10.27100		-3,809.00
16	12/31/2024	SALARY REFUNDS - SHAWNEE CTY	10.32400	3,809.00	
16	12/31/2024	FUND BALANCE	15.27100		-651.00
16	12/31/2024	FRINGE BENEFIT REFUNDS-SN CTY	15.32410	651.00	

Client-prepared entry to record due from Foundation amount and reverse
prior year due from Foundation amount.

Topeka and Shawnee County Public Library
Governmental Activities

Year End: December 31, 2024

Schedule of Uncorrected Misstatements

Description	Assets	Liabilities	Equity	Income	Expenses
Entry to record lease activity	\$ 88,635	\$ (94,198)	\$ -	\$ -	\$ 5,563
Entry to record SBITA activity	150,450	-	-	-	(150,450)
	239,085	(94,198)	-	-	(144,887)
Understated/(Overstated)	\$ 239,085	\$ (94,198)	\$ -	\$ -	\$ (144,887)

Summary of Omissions and Other Errors in Presentation and Disclosure		
Description	Dollar Amount (if applicable)	Corrected or Uncorrected
Disclosure related to future payments for leases	\$ 94,198	Uncorrected

Topeka and Shawnee County Public Library
General Fund

Year End: December 31, 2024

Schedule of Uncorrected Misstatements

Description	Assets		Liabilities		Equity		Income		Expenses	
Entry to record lease activity.	\$	-	\$	-	\$	-	\$	(8,173)	\$	8,173
Entry to record SBITA activity.		-		-		-		(188,395)		188,395
		-		-		-		(196,568)		196,568
Understated/(Overstated)	\$	-	\$	-	\$	-	\$	(196,568)	\$	196,568