

*Certified Public Accountants*

# TOPEKA AND SHAWNEE COUNTY PUBLIC LIBRARY

---

Report to the Board of Trustees  
April 20, 2023



Certified Public Accountants

April 20, 2023

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 Topeka and Shawnee County Public Library (the Library) for the year ended December 31, 2022. 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.

*BT & Co., P.A.*

4301 SW Huntoon St. Topeka, KS 66604 | t: 785.234.3427 | toll-free: 800.530.5526 | f: 785.233.1768 | w: btandcccpa.com

An Independently Owned Member, RSM US Alliance

RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

TOPEKA AND SHAWNEE COUNTY PUBLIC LIBRARY  
Report to the Board of Trustees  
April 20, 2023

TABLE OF CONTENTS

|   | <u>Page</u> |
|---|-------------|
| Required Communications   |             |
| Our Responsibilities with Regard to the Financial Statement Audit         | 1           |
| Overview of the Planned Scope and Timing of the Financial Statement Audit | 1           |
| Accounting Policies and Practices   | 1 - 2       |
| Audit Adjustments   | 2           |
| Uncorrected Misstatements   | 2           |
| Observations About the Audit Process                                      | 2 - 3       |
| Significant Written Communications Between Management and Our Firm        | 3           |
| Summary of Significant Accounting Estimates                               | 4           |
| Representation Letter   |             |

# Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

| Area   | Comments   |
|--|--|
| <b>Our Responsibilities with Regard to the Financial Statement Audit</b>         | Our responsibilities under auditing standards generally accepted in the United States of America; <i>Government Auditing Standards</i> issued by the Comptroller General of the United States; and the Kansas Municipal Audit and Accounting Guide have been described to you in our arrangement letter dated January 19, 2023. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.   |
| <b>Overview of the Planned Scope and Timing of the Financial Statement Audit</b> | We have issued a separate communication dated February 8, 2023, regarding the planned scope and timing of our audit and identified significant risks.  |
| <b>Accounting Policies and Practices</b>   | <b>Preferability of Accounting Policies and Practices</b><br>Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.<br><b>Adoption of, or Change in, Accounting Policies</b><br>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.<br><b>Significant Accounting Policies</b><br>We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. |

| <b>Area</b>                                 | <b>Comments</b>  |
|---|--|
|   | <p><b>Significant Unusual Transactions</b></p> <p>We did not identify any significant unusual transactions.</p>  |
|   | <p><b>Management’s Judgments and Accounting Estimates</b></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>   |
| <b>Audit Adjustments</b>                    | <p>Audit adjustments proposed by us and recorded by the Library are summarized in the attached representation letter.</p>  |
| <b>Uncorrected Misstatements</b>            | <p>Uncorrected misstatements are summarized in the attached list of Uncorrected Misstatements. Uncorrected misstatements or matters underlying these uncorrected misstatements 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. The uncorrected misstatements are summarized in the attached representation letter.</p>   |
| <b>Observations About the Audit Process</b> | <p><b>Disagreements with Management</b></p> <p>We encountered no disagreements with management over the application of significant accounting principles, the basis for management’s judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.</p> <p><b>Consultations with Other Accountants</b></p> <p>We are not aware of any consultations management had with other accountants about accounting or auditing matters.</p> <p><b>Significant Issues Discussed with Management</b></p> <p>No significant issues arising from the audit were discussed with or the subject of correspondence with management.</p> |

| <b>Area</b>  | <b>Comments</b>   |
|--|---|
| <p><b>Significant Written Communications Between Management and Our Firm</b></p> | <p><b>Significant Difficulties Encountered in Performing the Audit</b></p> <p>We did not encounter any significant difficulties in dealing with management during the audit.</p> <p><b>Difficult or Contentious Matters That Required Consultation</b></p> <p>We did not encounter any significant and difficult or contentious matters that required consultation outside the engagement team.</p> <p>Copies of certain written communications between our firm and the management of the Library, including the representation letter provided to us by management, are attached.</p> |

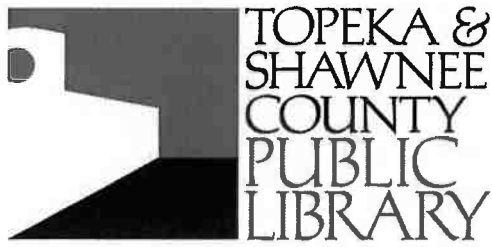
# Topeka and Shawnee County Public Library

## Summary of Significant Accounting Estimates

### Year Ended December 31, 2022

The following describes the significant accounting estimates reflected in the Library's December 31, 2022 financial statements:

| Estimate                  | Accounting Policy  | Management's Estimation Process   | Basis for Our Conclusion on Reasonableness of Estimate   |
|---------------------------|--|---|--|
| Capital Assets            | The Library records the value of books and collections as determined by the Library's Technical Services department.   | An analysis of current quantities of books and collections, along with other factors, is used to determine the value of books and collections.  | Review of management's analysis resulted in our conclusion that the estimate appears reasonable.                                 |
| Total OPEB Liability      | Total OPEB liability is computed by independent actuarial firms. The disclosures are based upon numerous assumptions and estimates, including the expected rate of investment return, the interest rate used to determine present value and medical care cost trend rates. | The rate of return is based on historical and general market data.  | Review of actuarial valuation and related assumptions resulted in our conclusion that the estimate appears reasonable.           |
| Net Pension Liability     | The net pension liability is computed by an independent actuarial firm hired by KPERS.   | Management of the Library obtained and reviewed the Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer and Nonemployer as of June 30, 2022 that were audited by other auditors. Management compared their employer contributions as shown on these schedules to the Library's actual contributions and recalculated its allocated percentage and its share of the collective net pension liability. | Review of management's analysis resulted in our conclusion that the estimate appears reasonable.                                 |
| Fair Value of Investments | The fair value of investments is computed by the custodians of the Library's investments.  | Management of the Library obtained and reviewed the year-end valuations prepared by the custodians.   | Review of the investment information prepared by the custodians resulted in our conclusion that the estimates appear reasonable. |



1515 SW 10th Avenue | Topeka, Kansas | 66604-1374 | PHONE  
785 580-4400 | FAX 785 580-4496 | [www.tscpl.org](http://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 the Topeka and Shawnee County Public Library (the Library) as of and for the year ended December 31, 2022 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 arrangement letter dated January 19, 2023, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We have identified and included all organizations that are a part of our financial reporting entity as defined in Section 2100 of the Governmental Accounting Standards Board (GASB) Codification, including all component units.
3. We have reported major governmental funds as required by GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended.
4. 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.
5. We acknowledge our responsibility for the design, implementation, and maintenance of controls to prevent and detect fraud.
6. 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.



7. The methods, assumptions and data used in making accounting estimates result in estimates that are appropriate for financial statement measurement and disclosure purposes and have been consistently selected and applied in making the estimates. Significant judgments made in making the estimates have taken into account all relevant information of which we are aware. Appropriate specialized skills or expertise has been applied in making the estimates. We have also appropriately considered alternative assumptions or outcomes. All disclosures related to the estimates, including disclosures describing estimation uncertainty, are complete and reasonable in the context of U.S. GAAP. No subsequent events have occurred that would require adjustment to the estimates and related disclosures included in the financial statements.
8. 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.
9. 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.
10. The Library is following 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 is following paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes.
11. 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.
12. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
13. Management has followed applicable laws and regulations in adopting, approving and amending budgets.
14. Risk disclosures associated with deposit and investment securities are presented in accordance with GASB requirements.
15. Capital assets, including infrastructure, are properly capitalized, reported and, if applicable, depreciated.
16. 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.
17. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

18. 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.
19. Interfund activity has been appropriately classified and reported.
20. 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 and appropriately disclosed, and net position is properly recognized under the policy.
21. The government has 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.
22. The Library has recorded and disclosed in the financial statements all:
  - a. Significant estimates and material concentrations.
  - b. Risk financing activities.
  - c. The effect on the financial statements of GASB Statements that have been issued but have not yet been adopted.
23. We have no plans or intentions that may materially affect the carrying value or classification of assets or liabilities. In that regard:
  - a. The Library has no plans or intentions to discontinue the operations of any activities or programs or to discontinue any significant operations.
  - b. The Library has no significant amounts of idle property and equipment.
24. We are responsible for making the accounting estimates included in the financial statements. Those estimates reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take. In that regard, adequate provisions have been made:
  - a. To reduce receivables to their estimated net collectable amounts.
  - b. For pension obligations, post-retirement benefits other than pensions, and deferred compensation agreements attributable to employee services rendered through December 31, 2022.
  - c. To value books and collections at estimated historical costs.
  - d. To estimate the fair value of investments.
25. The Library has no:
  - a. Material transactions that have not been properly recorded in the accounting records underlying the financial statements.
  - b. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency. In that regard, we specifically represent that we have not been designated as, or alleged to be, a "potentially responsible party" by the Environmental Protection Agency in connection with any environmental contamination.
  - c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed.
  - d. Compensating balance arrangements or other legal restrictions of cash balances.

- e. Financial guarantees or other contingent liabilities.
  - f. Repurchase agreements.
  - g. Security agreements as defined in the Uniform Commercial Code.
  - h. Liens or encumbrances on assets or revenues, or assets or revenues which were pledged as collateral for any liability or which were subordinated in any way.
  - i. Contractual obligations for construction or capital assets not included in the liabilities or encumbrances recorded on the books.
  - j. Liabilities that are subordinated in any way to any other actual or possible liabilities.
  - k. Debt issue repurchase options or agreements, or sinking fund debt repurchase ordinance requirements.
  - l. Debt issue provisions.
  - m. Material leases.
  - n. Lines of credit or similar arrangements.
  - o. Authorized but unissued debt.
  - p. Special or extraordinary items.
  - q. Arbitrage rebate liabilities.
  - r. Impairments of capital assets.
26. 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.
27. 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.
28. We have reviewed the GASB Statements effective for the fiscal year ending December 31, 2022 and concluded the implementation of the following Statements did not have a material impact on the basic financial statements:
- a. GASB Statement No. 87, *Leases*
  - b. GASB Statement No. 91, *Conduit Debt*
29. We have reviewed and approved the proposed adjusting journal entries to the financial statements included in the attached schedule. We will record these entries, as applicable, in our accounting system as of December 31, 2022.
30. We have informed you of all uncorrected misstatements.

As of and for the year ended December 31, 2022, we believe that the effects of the uncorrected misstatements aggregated by you and summarized in the attached schedule are immaterial, both individually and in the aggregate, to the opinion units of 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.

### Information Provided

31. 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.
32. All transactions have been recorded in the accounting records and are reflected in the basic financial statements.
33. We have disclosed to you the results of our assessment of risk that the basic financial statements may be materially misstated as a result of fraud.
34. 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.
35. 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 financial statements.
36. 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.
37. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
38. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements. We have not consulted legal counsel concerning litigation or claims.
39. 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.
40. 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.

41. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
42. We agree with the findings of specialists in evaluating the total OPEB liability and the net pension liability, and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
43. 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 specialist 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.
44. We believe that the information obtained from the audited financial statements of and other participant information provided by the Kansas Pension and Retirement System are appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to the plans or their auditors 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 plans or their auditors.
45. 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.
46. With respect to the financial statement preparation services performed in the course of the audit:
  - 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.

#### **Supplementary Information**

47. 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 U.S. GAAP.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.

48. With respect to the required supplementary information presented as required by the GASB to supplement the 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:

49. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
50. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.
51. 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.
52. 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.
53. Acknowledges its responsibility for the design, implementation, and maintenance of controls to prevent and detect fraud.
54. Has a process to track the status of audit findings and recommendations.
55. Is not aware of any investigations or legal proceedings that have been initiated with respect to the period under audit.

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

Very truly yours,

TOPEKA AND SHAWNEE COUNTY  
PUBLIC LIBRARY

  
\_\_\_\_\_  
Marie Pyko, Chief Executive Officer

Date Signed 4-20-2023

  
\_\_\_\_\_  
Kimberly Strube, Chief Financial Officer

Date Signed 4/20/2023

# Topeka and Shawnee County Public Library

Year End: December 31, 2022

## Adjusting Journal Entries

| Number | Date       | Account Name   | Account Number | Debit      | Credit      |
|--------|------------|--|----------------|------------|-------------|
| 1      | 12/31/2022 | ACCOUNTS PAYABLE   | 10.20200       |            | -328,632.00 |
|        |            | ENCUMBRANCE CONTROL  | 10.23600       |            | -342,427.00 |
|        |            | PURCHASE ORDER RESERVE   | 10.23700       | 342,427.00 |             |
|        |            | PO RESERVE - PRIOR YEAR  | 10.23800       | 1,461.00   |             |
|        |            | PRIOR YR PO FUND REVENUE   | 10.35400       |            | -1,461.00   |
|        |            | DENTAL INSURANCE PREMIUMS  | 15.21512       |            | -12,333.00  |
|        |            | CONTRACTED-FACILITIES  | 10.41000.311   | 7,367.00   |             |
|        |            | CONTRACTED-EQUIPMENT   | 10.41000.312   | 2,116.00   |             |
|        |            | CONTRACTED-PROFESSIONAL  | 10.41000.313   | 35,967.00  |             |
|        |            | DIGITAL SERVICES SUPPORT   | 10.41000.320   | 460.00     |             |
|        |            | PRINTING   | 10.41000.326   | 263.00     |             |
|        |            | PROGRAMMING  | 10.41000.330   | 299.00     |             |
|        |            | STAFF INTERNAL DEVELOPMENT/TRNG - WEBINARS                           | 10.41000.341   | 42.00      |             |
|        |            | TELECOMMUNICATIONS   | 10.41000.350   | 9,648.00   |             |
|        |            | UTILITIES-ELECTRIC   | 10.41000.351   | 22,751.00  |             |
|        |            | UTILITIES-GAS  | 10.41000.352   | 2,546.00   |             |
|        |            | 353 UTILITIES-WATER/SEWAGE   | 10.41000.353   | 238.00     |             |
|        |            | VEHICLE-GAS  | 10.41000.360   | 2,800.00   |             |
|        |            | VEHICLE-REPAIR   | 10.41000.361   | 3,090.00   |             |
|        |            | SUPPLIES-FACILITIES  | 10.41000.410   | 1,215.00   |             |
|        |            | SUPPLIES-OFFICE/LIBRARY  | 10.41000.420   | 274.00     |             |
|        |            | MATERIALS-PRINT/NON PRINT <1YR                                       | 10.41000.530   | 75.00      |             |
|        |            | MATERIALS-PRINT/NON-PRINT  | 10.41000.540   | 46,302.00  |             |
|        |            | MISCELLANEOUS  | 10.41000.700   | 18.00      |             |
|        |            | Special Events   | 10.41000.735   | 96.00      |             |
|        |            | SPECIAL PROJECTS   | 10.41000.736   | 193,065.00 |             |
|        |            | 240 MEDICAL INSURANCE PREMIUMS                                       | 15.41000.240   | 12,333.00  |             |
|        |            | To properly accrue accounts payable and reverse related encumbrances |                |            |             |
| 2      | 12/31/2022 | Due from Component Unit  | 35.1030        | 4,378.00   |             |
|        |            | Due from Component Unit  | 36.1030        | 7,139.00   |             |
|        |            | Due from Component Unit  | 38.1030        | 32,496.00  |             |
|        |            | Due from Component Unit  | 53.1030        | 11,802.00  |             |
|        |            | FOUNDATION DISTRIBUTION  | 35.34100       |            | -4,378.00   |
|        |            | FOUNDATION DISTRIBUTION  | 36.34100       |            | -7,139.00   |
|        |            | FOUNDATION DISTRIBUTION  | 38.34100       |            | -32,496.00  |
|        |            | FOUNDATION DISTRIBUTION  | 53.34100       |            | -11,802.00  |
|        |            | To record the Library Foundation's distribution                      |                |            |             |



|   |            |                                 |              |            |             |
|---|------------|---------------------------------|--------------|------------|-------------|
| 3 | 12/31/2022 | Due from Component Unit         | 10.1030      | 12,501.00  |             |
|   |            | Due from Component Unit         | 15.1030      | 4,319.00   |             |
|   |            | Due from Component Unit         | 35.1030      | 54,735.00  |             |
|   |            | Due from Component Unit         | 36.1030      | 22,889.00  |             |
|   |            | Due from Component Unit         | 38.1030      | 23,689.00  |             |
|   |            | Due from Component Unit         | 53.1030      | 7,694.00   |             |
|   |            | FUND BALANCE                    | 10.27100     | 194,514.00 |             |
|   |            | PY PO EXPENDITURES              | 10.9999      |            | -207,761.00 |
|   |            | FUND BALANCE                    | 15.27100     |            | -5,109.00   |
|   |            | FUND BALANCE                    | 35.27100     |            | -54,735.00  |
|   |            | FUND BALANCE                    | 36.27100     |            | -22,889.00  |
|   |            | FUND BALANCE                    | 38.27100     |            | -23,689.00  |
|   |            | FUND BALANCE                    | 53.27100     |            | -7,694.00   |
|   |            | SALARY REFUNDS-FRIENDS          | 10.32300     | 418.00     |             |
|   |            | SALARY REFUNDS - SHAWNEE CTY    | 10.32400     | 328.00     |             |
|   |            | FRINGE BENEFIT REFUNDS-FRNDS    | 15.32310     | 958.00     |             |
|   |            | FRINGE BENEFIT REFUNDS-SN CTY   | 15.32410     | 363.00     |             |
|   |            | 270 EMPLOYEE ASSISTANCE PROGRAM | 15.41000.270 |            | -531.00     |

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

---

|   |            |                         |          |           |            |
|---|------------|-------------------------|----------|-----------|------------|
| 4 | 12/31/2022 | Due from Component Unit | 38.1030  |           | -18,400.00 |
|   |            | FOUNDATION DISTRIBUTION | 38.34100 | 18,400.00 |            |

To true-up amounts due from the Foundation

---

Topeka and Shawnee County Public Library  
 Summary of Passed Adjustments  
 December 31, 2022

***Government-Wide - Governmental Activities***

| Description | Effect on |             |        |          |              |
|-------------|-----------|-------------|--------|----------|--------------|
|             | Assets    | Liabilities | Equity | Revenues | Expenditures |

**Current year adjustments passed:**

|   |    |           |    |           |    |                 |    |           |    |           |
|---|----|-----------|----|-----------|----|-----------------|----|-----------|----|-----------|
| To record lease activity on the entity-wide level | \$ | 175,788   | \$ | (168,324) | \$ | (10,813)        | \$ | 54,193    | \$ | (50,844)  |
| To record lease activity on the fund level        |    | -         |    | -         |    | -               |    | (54,193)  |    | 54,193    |
|   |    | <u>\$</u> |    | <u>\$</u> |    | <u>(10,813)</u> |    | <u>\$</u> |    | <u>\$</u> |
|   |    | 175,788   |    | (168,324) |    | (10,813)        |    | -         |    | 3,349     |

|                             |            |
|-----------------------------|------------|
| Cumulative Effect on Equity | 3,349      |
|                             | \$ (7,464) |

| Summary of Omissions and Other Errors in Presentation and Disclosure |                                  |                             |
|--|----------------------------------|-----------------------------|
| Description  | Dollar Amount<br>(if applicable) | Corrected or<br>Uncorrected |
| Omission of lease disclosures  | See above.                       | Uncorrected                 |

Topeka and Shawnee County Public Library  
 Summary of Passed Adjustments  
 December 31, 2022

**General Fund**

| Description | Effect on |             |        |          |              |
|-------------|-----------|-------------|--------|----------|--------------|
|             | Assets    | Liabilities | Equity | Revenues | Expenditures |

**Current year adjustments passed:**

|  |    |   |    |   |    |   |    |          |    |        |
|--|----|---|----|---|----|---|----|----------|----|--------|
| To record lease activity on the fund level | \$ | - | \$ | - | \$ | - | \$ | (54,193) | \$ | 54,193 |
|  | \$ | - | \$ | - | -  | - | \$ | (54,193) | \$ | 54,193 |

Cumulative Effect on Equity -  
\$ -

| Summary of Omissions and Other Errors in Presentation and Disclosure |                                  |                             |
|--|----------------------------------|-----------------------------|
| Description  | Dollar Amount<br>(if applicable) | Corrected or<br>Uncorrected |
| Omission of lease disclosures  | See above.                       | Uncorrected                 |