

Certified Public Accountants

TOPEKA AND SHAWNEE COUNTY PUBLIC LIBRARY

Report to the Board of Trustees
April 18, 2024



Certified Public Accountants

April 18, 2024

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) as of and for the year ended December 31, 2023. 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.

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Topeka and Shawnee County Public Library
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April 18, 2024

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Required Communications

Auditing standards generally accepted in the United States of America (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 basic financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial and related compliance reporting process.

Area	Comments
<p>Our Responsibilities With Regard to the Financial Statement and Compliance Audit</p>	<p>Our responsibilities under auditing standards generally accepted in the United States of America; Government Auditing Standards issued by the Comptroller General of the United States and the Kansas Municipal Audit and Accounting Guide (the KMAAG) have been described to you in our engagement letter dated January 19, 2024. 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.</p>
<p>Overview of the Planned Scope and Timing of the Financial Statement Audit</p>	<p>We have issued a separate communication dated February 20, 2024 regarding the planned scope and timing of our audit and identified significant risks.</p>
<p>Accounting Policies and Practices</p>	<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>

Area	Comments
	<p>Significant Accounting Policies 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 We did not identify any significant unusual transactions.</p> <p>Management’s Judgments and Accounting Estimates Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached Summary of 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 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.</p>
Observations About the Audit Process	<p>Disagreements With Management 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>Consultations With Other Accountants We are not aware of any consultations management had with other accountants about accounting or auditing matters.</p>

Area	Comments
	<p>Significant Issues Discussed with Management 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 We did not encounter any significant difficulties in dealing with management during the audit.</p> <p>Difficult or Contentious Matters That Required Consultation We did not encounter any significant and difficult or contentious matters that required consultation outside the engagement team.</p>
<p>Shared Responsibilities for Independence</p>	<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 Government Accountability Office (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> <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.

Area	Comments
<p>Significant Written Communications Between Management and Our Firm</p>	<ul style="list-style-type: none"> - 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, or financial reporting, or compliance oversight role at the Library. <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 Public Library

Summary of Significant Accounting Estimates

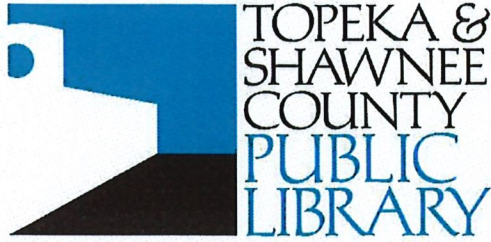
Year Ended December 31, 2023

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	
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.
Total OPEB Liability	
Accounting policy	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.
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 valuation and related assumptions resulted in our conclusion that the estimate appears reasonable.
Net Pension Liability	
Accounting policy	The net pension liability is 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, 2023 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.

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.



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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, 2023 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 19, 2024, 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 and derivative transactions are presented in accordance with GASB requirements.
13. Capital assets, including infrastructure, intangible assets, and right of 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 and appropriately disclosed and that net position is properly recognized under the policy.
19. The government disclosed the names of entities with which it has a tax abatement agreement, the total gross amount of taxes abated during the period, the specific taxes that were abated and whether any commitments other than to reduce taxes were made as part of any tax abatement agreement as required by GASB Statement No. 77, *Tax Abatement Disclosures*.

20. 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.
21. In the audit engagement letter dated January 19, 2024, 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 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 Statements effective for the fiscal year ending December 31, 2023, and concluded the implementation of the following Statements did not have a material impact on the basic financial statements:
 - a. GASB Statement No. 94, *Public-Private and Public-Private Partnerships and Availability Payment Arrangements*
 - b. GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*
 25. We have informed you of all uncorrected misstatements.

As of and for the year ended December 31, 2023, 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 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.

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. Disclosure related to future payments for leases in the amount of \$ 128,566.
- b. Disclosure related to future payments for subscription-based information technology arrangements in the amount of \$ 14,619.

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, 2023, 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. 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.

30. 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.

31. 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.

32. We have no knowledge of any allegations of fraud or suspected fraud affecting the Library's financial statements received in communications from employees, former employees, analysts, regulators, or others.
33. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
34. 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.
35. 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.
36. 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.
37. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
38. 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.
39. We agree with the findings of the 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 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.
40. 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.

41. 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 plans or its auditors.
42. 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

43. 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.
44. 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 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:

45. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
46. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.
47. 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.

- 48. 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.
- 49. Acknowledges its responsibility for the design, implementation, and maintenance of controls to prevent and detect fraud.
- 50. Has a process to track the status of audit findings and recommendations.
- 51. Is not aware of any investigations or legal proceedings that have been initiated with respect to the period under audit.

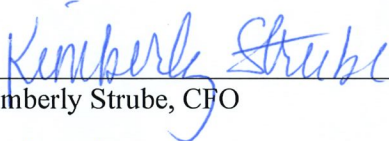
TOPEKA AND SHAWNEE COUNTY PUBLIC LIBRARY



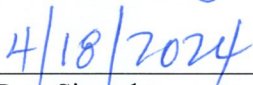
Marie Pyko, CEO



Date Signed



Kimberly Strube, CFO



Date Signed

Topeka and Shawnee County Public Library

Year End: December 31, 2023

Adjusting Journal Entries

Number	Date	Name	Account No	Debit	Credit
1	12/31/2023	Due from Component Unit	35.1030 GF01C	4,903.00	
1	12/31/2023	Due from Component Unit	36.1030 SRF03G	7,446.00	
1	12/31/2023	Due from Component Unit	38.1030 SRF03H	31,355.00	
1	12/31/2023	Due from Component Unit	53.1030 SRF03Q	13,902.00	
1	12/31/2023	FOUNDATION DISTRIBUTION	35.34100 GF01C		(4,903.00)
1	12/31/2023	FOUNDATION DISTRIBUTION	36.34100 SRF03G		(7,446.00)
1	12/31/2023	FOUNDATION DISTRIBUTION	38.34100 SRF03H		(31,355.00)
1	12/31/2023	FOUNDATION DISTRIBUTION	53.34100 SRF03Q		(13,902.00)

Entry to record the Library Foundation's distribution.

2	12/31/2023	ACCOUNTS PAYABLE	10.20200 GF01A		(375,625.00)
2	12/31/2023	ENCUMBRANCE CONTROL	10.23600 GF01A		(398,628.00)
2	12/31/2023	PURCHASE ORDER RESERVE	10.23700 GF01A	398,628.00	
2	12/31/2023	PO RESERVE - PRIOR YEAR	10.23800 GF01A	23,003.00	
2	12/31/2023	PRIOR YR PO FUND REVENUE	10.35400 GF01A		(23,003.00)
2	12/31/2023	MEDICAL INSURANCE PREMIUMS	15.21515 SRF01		(25.00)
2	12/31/2023	ENCUMBRANCE CONTROL	15.23600 SRF01		(25.00)
2	12/31/2023	PURCHASE ORDER RESERVE	15.23700 SRF01	25.00	
2	12/31/2023	ACCOUNTS PAYABLE	29.20200 SRF03B		(282.00)
2	12/31/2023	ENCUMBRANCE CONTROL	29.23600 SRF03B		(282.00)
2	12/31/2023	PURCHASE ORDER RESERVE	29.23700 SRF03B	282.00	
2	12/31/2023	ACCOUNTS PAYABLE	31.20200 SRF03C		(173.00)
2	12/31/2023	ENCUMBRANCE CONTROL	31.23600 SRF03C		(190.00)
2	12/31/2023	PURCHASE ORDER RESERVE	31.23700 SRF03C	190.00	
2	12/31/2023	PO RESERVE - PRIOR YEAR	31.23800 SRF03C		(17.00)
2	12/31/2023	PRIOR YR PO FUND REVENUE	31.35400 SRF03C	17.00	
2	12/31/2023	ACCOUNTS PAYABLE	36.20200 SRF03G		(1,185.00)
2	12/31/2023	ENCUMBRANCE CONTROL	36.23600 SRF03G		(1,168.00)
2	12/31/2023	PURCHASE ORDER RESERVE	36.23700 SRF03G	1,168.00	
2	12/31/2023	PO RESERVE - PRIOR YEAR	36.23800 SRF03G	17.00	
2	12/31/2023	PRIOR YR PO FUND REVENUE	36.35400 SRF03G		(17.00)
2	12/31/2023	CONTRACTED-DIGITAL SERVICES	10.41000.310 GF01A	3,030.00	
2	12/31/2023	CONTRACTED-FACILITIES	10.41000.311 GF01A	13,518.00	
2	12/31/2023	CONTRACTED-PROFESSIONAL	10.41000.313 GF01A	3,341.00	
2	12/31/2023	DIGITAL SERVICES SUPPORT	10.41000.320 GF01A	12,122.00	
2	12/31/2023	MARKETING/COMMUNICATIONS	10.41000.322 GF01A	3,287.00	
2	12/31/2023	MEMBERSHIPS/DUES	10.41000.323 GF01A	850.00	
2	12/31/2023	MILEAGE	10.41000.324 GF01A	42.00	
2	12/31/2023	PRINTING	10.41000.326 GF01A	2,410.00	
2	12/31/2023	PROGRAMMING	10.41000.330 GF01A	8,417.00	
2	12/31/2023	STAFF CONFERENCES	10.41000.340 GF01A	1,238.00	
2	12/31/2023	TELECOMMUNICATIONS	10.41000.350 GF01A	8,323.00	
2	12/31/2023	UTILITIES-ELECTRIC	10.41000.351 GF01A	19,457.00	
2	12/31/2023	UTILITIES-GAS	10.41000.352 GF01A	6,302.00	

2	12/31/2023	353 UTILITIES-WATER/SEWAGE	10.41000.353 GF01A	296.00	
2	12/31/2023	VEHICLE-GAS	10.41000.360 GF01A	1,843.00	
2	12/31/2023	VEHICLE-REPAIR	10.41000.361 GF01A	913.00	
2	12/31/2023	SUPPLIES-FACILITIES	10.41000.410 GF01A	2,819.00	
2	12/31/2023	SUPPLIES-OFFICE/LIBRARY	10.41000.420 GF01A	1,783.00	
2	12/31/2023	MATERIALS-PERIODICALS	10.41000.520 GF01A	151.00	
2	12/31/2023	MATERIALS-PRINT/NON PRINT <1YR	10.41000.530 GF01A	35,660.00	
2	12/31/2023	MATERIALS-PRINT/NON-PRINT	10.41000.540 GF01A	47,826.00	
2	12/31/2023	SPECIAL PROJECTS	10.41000.736 GF01A	201,997.00	
2	12/31/2023	260 WORKER'S COMPENSATION	15.41000.260 SRF01	25.00	
2	12/31/2023	MATERIALS-HATHAWAY-RESTRICTED	29.41000.560 SRF03B	282.00	
2	12/31/2023	MATERIALS-PRINT/NON-PRINT	31.41000.540 SRF03C	173.00	
2	12/31/2023	SUPPLIES-OFFICE/LIBRARY	36.41000.420 SRF03G	1,185.00	

Entry to adjust AP to actual (prepared from client provided information)

3	12/31/2023	Due from Component Unit	35.1030 GF01C	59,113.00	
3	12/31/2023	Due from Component Unit	36.1030 SRF03G	30,028.00	
3	12/31/2023	Due from Component Unit	38.1030 SRF03H	37,785.00	
3	12/31/2023	Due from Component Unit	53.1030 SRF03Q	19,496.00	
3	12/31/2023	FUND BALANCE	10.27100 GF01A	304,960.00	
3	12/31/2023	SALARY REFUNDS-FOUNDATION	10.32200 GF01A	12,501.00	
3	12/31/2023	SALARY REFUNDS-FOUNDATION	10.32200 GF01A	11,171.00	
3	12/31/2023	PY PO EXPENDITURES	10.99990 GF01A		(328,632.00)
3	12/31/2023	FUND BALANCE	15.27100 SRF01	26,559.00	
3	12/31/2023	FRINGE BENEFIT REFUNDS-FDTN	15.32210 SRF01	4,319.00	
3	12/31/2023	FRINGE BENEFIT REFUNDS-FDTN	15.32210 SRF01	3,909.00	
3	12/31/2023	REFUND-FICA	15.32850 SRF01		(22,454.00)
3	12/31/2023	PY PO EXPENDITURES	15.99990 SRF01		(12,333.00)
3	12/31/2023	FUND BALANCE	35.27100 GF01C		(59,113.00)
3	12/31/2023	FUND BALANCE	36.27100 SRF03G		(30,028.00)
3	12/31/2023	FUND BALANCE	38.27100 SRF03H		(37,785.00)
3	12/31/2023	FUND BALANCE	53.27100 SRF03Q		(19,496.00)

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

4	12/31/2023	Due from Component Unit	35.1030 GF01C		(591.00)
4	12/31/2023	Due from Component Unit	38.1030 SRF03H		(21,934.00)
4	12/31/2023	Due from Component Unit	53.1030 SRF03Q		(3,122.00)
4	12/31/2023	FOUNDATION DISTRIBUTION	35.34100 GF01C	591.00	
4	12/31/2023	FOUNDATION DISTRIBUTION	38.34100 SRF03H	21,934.00	
4	12/31/2023	FOUNDATION DISTRIBUTION	53.34100 SRF03Q	3,122.00	

Entry to true up amounts due from the foundation.

5	12/31/2023	Due from Component Unit	35.1030 GF01C	3,299.00	
5	12/31/2023	MISC REIMBURSEMENTS/RECEIPTS	35.32000 GF01C		(3,299.00)

Entry to reflect a capital asset paid by the Library that the Foundation is reimbursing.

Topeka and Shawnee County Public Library
Governmental Activities
Year End: December 31, 2023
Schedule of Uncorrected Misstatements

Description	Assets	Liabilities	Equity	Income	Expenses
Entry to record lease activity.	\$ 136,280	\$ (128,566)	\$ -	\$ -	\$ (7,714)
Entry to record SBITA activity.	49,680	(14,619)	-	-	(35,061)
	185,960	(143,185)	-	-	(42,775)
Understated/(Overstated)	\$ 185,960	\$ (143,185)	\$ -	\$ -	\$ (42,775)

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	128,566	Uncorrected
Disclosure related to future payments for SBITAs	14,619	Uncorrected

**Topeka and Shawnee County Public Library
General Fund**

Year End: December 31, 2023

Schedule of Uncorrected Misstatements

Description	Assets	Liabilities	Equity	Income	Expenses
Entry to record lease activity.	\$ -	\$ -	\$ -	(15,001)	\$ 15,001
Entry to record SBITA activity.	-	-	-	(67,631)	67,631
	-	-	-	(82,632)	82,632
Understated/(Overstated)	\$ -	\$ -	\$ -	(82,632)	\$ 82,632