

To the Honorable Mayor and
Members of the City Council
City of Olathe, Kansas

We are pleased to present this report related to our audit of the financial statements of the City of Olathe, Kansas (City) as of and for the year ended December 31, 2024. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the City's financial reporting process.

This report is intended solely for the information and use of the Mayor and members of the City Council and is not intended to be, and should not be, used by anyone other than these specified parties.

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.

This letter includes other comments and suggestions with respect to matters that came to our attention in connection with our audit of the City's financial statements. These items are offered as constructive suggestions to be considered part of the ongoing process of modifying and improving the City's practices and procedures.

Our Responsibilities

We describe our responsibilities under auditing standards generally accepted in the United States of America, *Kansas Municipal Audit and Accounting Guide* and *Government Auditing Standards* issued by the Comptroller General of the United States to you in our arrangement letter dated March 12, 2025. 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.

Planned Scope and Timing of the Audit

We have previously issued a separate communication dated March 12, 2025, regarding the planned scope and timing of our audit and identified significant risks. Changes were made to the timing of our planned fieldwork procedures and issuance of the audit report due to delays in various financial schedules and related audit adjustments.

Accounting Policies and Practices

Preferability of Accounting Policies and Practices - 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.

Adoption of, or Change in, Accounting Policies - Management has the ultimate responsibility for the appropriateness of the accounting policies used by the City. The following is a description of significant accounting policies or their application that were either initially selected or changed during the year:

The City adopted GASB Statement No. 101, *Compensated Absences*, in the current year. The objective of this statement is to better meet the information needs of financial statement users by establishing recognition and measurement guidance for all types of compensated absences, thereby enhancing the comparability, consistency, and transparency of information across

governments. The cumulative effect of implementing this statement required a restatement of beginning net position in the governmental activities in the amount of (\$1,749,882), business-type activities in the amount of (\$276,188), Water and Sewer Fund in the amount of (\$188,226), Solid Waste Fund in the amount of (\$87,962), Central Garage Fund in the amount of (\$1,750), and Building Maintenance Fund in the amount of (\$17,567).

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.

Significant Unusual Transactions - We did not identify any significant unusual transactions.

Management's Judgments and Accounting Estimates - Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events, and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. The following summarizes the significant accounting estimates reflected in the City's financial statements.

- *Total Other Post-Employment (OPEB) Liability:* The City contracts with an external actuary to develop an estimate for the annual OPEB cost, which pertains to health care offered to retirees. The amount calculated by the actuary is then reduced by actual claims paid for retirees, resulting in a total OPEB liability at year-end to record as a liability. As a basis for our conclusions, we reviewed the actuarial report for reasonableness and verified the 2024 employer contribution for retirees.

Additionally, the City participates in KPERS' death and disability OPEB plan. The City followed guidelines in GASB statement No. 75 for reporting its share of the KPERS' death and disability OPEB plan. This included obtaining an actuary report as of June 30, 2024 provided by KPERS on the City's share of this plan liability. As a basis for our conclusion, we reviewed KPERS' report for reasonableness and verified and recalculated the City's information provided in the report.

- *Net Pension Liability:* The City follows guidelines in GASB Statement No. 68 and 82 for reporting its proportionate share of KPERS' collective net pension liability. This included obtaining KPERS' report on Schedules of Employer and Non-Employer Allocations and Schedules of Pension Amounts by Employer and Non-Employer as of June 30, 2024, which was audited by KPERS' auditors. The City compared contributions made by the City to amounts included in this report. As a basis for our conclusions, we reviewed the KPERS report for reasonableness and verified and recalculated the City's information provided in the report.
- Management's estimates of accrued compensated absences are based on a list of accumulated vacation and sick time through December 31, 2024, from the City's payroll system and calculations per the City's policy to permit employees to accumulate certain amounts of vacation and sick leave, which are discussed in Note 1. As a basis for our conclusion, we reviewed the actuarial report for reasonableness including key factors and assumptions used to calculate the accrued compensated absences for reasonableness.
- Management estimates of the allowances for doubtful accounts are based on historical revenues, historical loss levels, and analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the allowances for reasonableness.

- The City has estimated claims liability related to risks including workers' compensation claims along with health and dental insurance claims. These estimates are based on information from third parties, such as incurred but not reported calculations from insurance providers. As a basis for our conclusions, we obtained the reports utilized by the City to develop these estimates, gained an understanding of the methods and assumptions used to prepare the reports, and performed procedures to test the accuracy and completeness of the information used to develop the estimates.

Audit Adjustments and Uncorrected Misstatements

Audit adjustments, other than those that are clearly trivial, proposed by us and recorded by the City are provided in the attached list of audit adjustments.

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

Departure From the Auditor's Standard Report - Emphasis-of-Matter Paragraphs

During the current fiscal year, the City implemented GASB Statement No. 101, *Compensated Absences*, which resulted in a restatement of beginning net position. Additionally, the discretely presented component unit corrected an error in the prior year's accrued liabilities and resulted in a (\$223,777) restatement of beginning balances. In light of these matters, we will include emphasis-of-matter paragraphs in the auditor's report. Below are the paragraphs to be included in the auditor's report:

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements have been restated for the implementation of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

As discussed in Note 1, the financial statements have been restated for the discretely presented component unit to correct an error related to accrued liabilities reported in the prior year. Our opinion is not modified with respect to this matter.

Management Representations

In connection with our audit procedures, we have obtained a written management representation letter. This representation letter constitutes written acknowledgments by management that it has the primary responsibility for the fair presentation of the financial statements in conformity with generally accepted accounting principles and also includes the more significant and specific oral representations made by officers and employees during the course of the audit. The letter is intended to reduce the possibility of misunderstandings between us and the City and reminds the signing officers to consider seriously whether all material liabilities, commitments and contingencies or other important financial information have been brought to our attention.

Other Information Included in Annual Reports

Our responsibility for other information included in annual reports is to read the information and consider whether its content or the manner of its presentation is materially inconsistent with the financial information covered by our auditor's report, whether it contains a material misstatement of fact or whether the other information is otherwise misleading. We read the City's Introductory and Statistical sections. We did not identify material inconsistencies with the audited financial statements.

Observations About the Audit Process

We did not discuss with management any alternative treatments within generally accepted accounting principles for accounting policies and practices related to material items during the current audit year;

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; we are not aware of any consultations management had with other accountants about accounting or auditing matters; no significant issues arising from the audit were discussed or the subject of correspondence with management; we did not encounter any difficulties in dealing with management relating to the performance of the audit; and we did not encounter any significant and difficult or contentious matters that required consultation outside the engagement team.

Shared Responsibilities for Independence

Independence is a **joint responsibility** and is managed most effectively when management, audit committees, and audit firms work together in considering compliance with AICPA and *Government Accountability Office* (GAO) independence rules. For Allen, Gibbs & Houlik, L.C. (AGH) to fulfill its professional responsibility to maintain and monitor independence, management, the audit committee, and AGH each play an important role.

Our Responsibilities

- AICPA and GAO rules require independence both of mind and in appearance when providing audit and other attestation services. AGH is to ensure that the AICPA 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 control over compliance with independence rules and firm policies.

The City's Responsibilities

- Timely inform AGH, before the effective date of transactions or other business changes, of the following:
 - New affiliates, directors, officers, or persons in financial reporting and compliance oversight roles.
 - Changes in the reporting entity impacting affiliates such as 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 City and its affiliates, officers, directors, or persons in a decision-making capacity, engaging in business relationships with AGH.
- Not entering into arrangements of nonaudit services resulting in AGH being involved in making management decisions on behalf of the City.
- Not entering into relationships resulting in AGH, AGH covered persons or their close family members, temporarily or permanently acting as an officer, director, or person in an accounting, financial reporting or compliance oversight role at the City.

Internal Control Matters

In planning and performing our audit of the financial statements of the City as of December 31, 2024 and for the year then ended, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing*

Standards, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing, or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competency to perform the control effectively.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in the City's internal control to be material weaknesses:

- City Financial Reporting - During the audit, we noted that the City did not perform timely or complete reconciliations to record certain year-end balances, including cash, fixed assets, debt, and accounts payable. Adjustments were required during the audit process to correct these balances in the financial statements. We recommend that the City implement procedures to ensure that all significant account balances are reconciled to supporting records on a timely basis and that reconciliations are reviewed by an individual independent of the preparer.

Management's Response (unaudited) - City leadership agrees with the auditor's finding and appreciates the recommendations for improvements. Timely and accurate reconciliations are essential for reliable financial reporting under GAAP. The issues identified during the 2024 audit were the result of several overlapping challenges:

- 1) **ERP transition:** The City went live with Workday on January 1, 2024. While Workday will strengthen financial reporting and internal controls long-term, initial rollout continues to require ongoing configuration, troubleshooting, and adaptation with limited training and documentation. This created delays in reconciliations and reporting and an added layer of complexity to the year-end closing process.
- 2) **Staff turnover:** Significant leadership turnover in the finance team led to a loss of institutional knowledge, particularly as it relates to configuration and process decisions that were made in Workday. This placed additional burdens on remaining staff during an already challenging year with a system transition. Recruitment and onboarding of new staff coincided with year-end responsibilities, creating delays in completing reconciliations and in documenting and reviewing work at the level that is expected.

3) Need for updated policies and procedures and training: The system transition and staff turnover underscored the need for updated and comprehensive policies, procedures, structured review processes, and additional training to ensure consistency and accuracy in financial reporting in the new system.

- Housing Authority Financial Reporting - Adjusting entries were required during the audit which resulted from items identified to correct beginning net position related to prior year accounts payable and expense balances and current year end accounts payable and expenses. We recommend that management review and update policies and procedures related to the year-end close process to ensure that adjusting entries are appropriately reviewed and recorded.

Management's Response (unaudited) - We concur with the audit finding. The Olathe Housing Authority (OHA) acknowledges that the internal controls over our year-end close process were not sufficient to prevent the misstatements noted in the audit. We appreciate the auditor's review and their recommendation for strengthening our financial controls.

- Schedule of Expenditures of Federal Awards Preparation - The City is required to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the financial statements. The City's SEFA for the year ended December 31, 2024, included expenditures that were incurred in the prior fiscal year. These prior year expenditures were incorrectly not reported on the December 31, 2023, SEFA and instead reported in the current year. We recommend the City strengthen its SEFA preparation and review process by:
 - Reconciling federal expenditures reported on the SEFA to the general ledger by program and grant year.
 - Implementing a secondary review to verify that no prior year expenditures are included in current year reporting.
 - Providing staff with training on SEFA preparation requirements under 2 CFR Part 200.

Management's Response (unaudited) - City leadership agrees with the finding and appreciates the recommendations for improvements. The City recognizes the importance of accurate and timely SEFA reporting to ensure compliance with federal regulations. This particular issue occurred for several reasons:

- 1) ERP transition: The City went live with a new financial system (Workday) on January 1, 2024 while still finalizing 2023 transactions. Dual systems created additional challenges in ensuring invoices were properly allocated by fiscal year.
- 2) Staff turnover: Preparation of the SEFA shifted between employees due to leadership turnover. Loss of institutional knowledge led to misclassification of prior year expenditures, which should have been reported by previous staff and reviewed by auditors in 2023, but ultimately concluded with 2023 expenditures that weren't previously reported in 2023 being reported by new staff in the 2024 SEFA.
- 3) Decentralized grant management: Grant management and reporting has historically been decentralized and managed by departments, which has created challenges for Finance to have visibility into the expenditures and has increased the risk for inconsistent reporting. The finding shines a light on a need for a more centralized, consistent process across the organization to ensure conformance with federal grant regulations and accurate reporting.

Other Matters

Electronic Fund and Wire Transfers - The risk of loss or fraud around the electronic transfer of cash is significant and has grown exponentially in recent years. Therefore, we suggest the City evaluate current controls around these types of transactions to minimize risks associated with electronic payments.

In general, the City's processes and controls should:

- Maintain dual authorizations over electronic payments.
- Develop a formal written policy for generating, approving and executing electronic payments to ensure that all transfers are properly performed, routed, and accounted for. The lack of a formal written agreement can lead to improper transaction recording, whether by accident or fraud, that can result in significant loss to the City.
- Utilize written agreements with vendors that specifically communicate wire procedures, account numbers, multi-factor authentication requirements, change or update requirements, etc. These agreements should be strictly followed and extremely difficult to change to minimize the risk of fraudulent activity around electronic payments. Your bank or insurance company many times will have best practices and templates that align with the banking procedures or insurance policies already in place.

Cybersecurity - Effective cybersecurity risk management continues to be more important than ever in today's environment. Those charged with governance and executive management (the governance team) face an enormous challenge: to oversee how the organization manages cybersecurity risk.

An effective cybersecurity risk management program includes assessments of your comprehensive risk, controls and vulnerabilities to provide reasonable, but not absolute, assurance that material breaches are prevented or detected, and mitigated in a timely manner. The combined effects of an organization's dependency on IT, the complexity of IT networks and business applications, extensive reliance on third parties and human nature (i.e., susceptibility to social engineering) are only likely to increase the need for effective cybersecurity risk management programs.

As a best practice, we encourage executive management to be intimately involved with the risk management program and to share the results with the governance team.

Comprehensive Policy and Procedure Review - Given the broad and deep scope of your operations, you should consider completing a comprehensive evaluation of the adequacy and effectiveness of the entity's internal financial policies, processes and procedures, including a comparison to best practices among organizations the same size.

For entities that have experienced budget cuts in the finance area or those that have experienced turnover, a periodic review of controls is imperative. Even if your finance team has been stable over the years, we remind you that even the best design of controls is only as good as the people who carryout and execute such controls.

Financial policies, procedures and processes are a key element of sound fiscal administration. When policies are effective, they can preserve or enhance the fiscal health and wealth of the organization and create efficiencies for staff members.

This comprehensive evaluation could include:

1. Evaluation of existing controls
2. Identification of financial policies that could lead to vulnerability to fraud and/or abuse
3. For those identified weaknesses and risks, recommendations for improvements

AGHUniversity Resources - As part of AGH's ongoing commitment to serve as a trusted advisor, we offer these resources as a key part of the additional value AGH provides beyond the engagement itself:

- AGHUniversity.com - a full schedule of complimentary CPE or current and relevant topics and other updates to clients throughout the year. Free registration and webinars are available for the Company's staff and board members at aghuniversity.com. A sample of recent topics include Lease accounting; Become a destination employer: 5 factors you must get right; 6 steps to improving employee soft skills - Along with productivity and profitability; Measuring what matters in your 401(k) plan for recruitment, retention and reward; Cybersecurity: Protect your organization from cybercriminals; and 10 steps to prepare your business for a sale.
- AGH alerts and newsletters - This includes periodic mailings or emails to alert clients to new accounting standards or regulatory changes.

Closing

We will be pleased to respond to any questions you have about this report or set up an introductory meeting to discuss the other recommendations at no charge. We appreciate the opportunity to continue to be of service to the City of Olathe, Kansas.

Allen, Gibbs & Houlik, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Overland Park, KS
September 25, 2025

2024 City of Olathe Audit**Year End: December 31, 2024****Audit Adjustments****Date: 1/1/2024 To 12/31/2024**

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
CJE4	12/31/2024	Deferred Amount on Refunding	320-000-00000-0000-11614 ENT321	6009	740,164.00			
CJE4	12/31/2024	Net Position - Unrestricted - Water & Sewer Fun	FD029-FX001-00000-00000-3525 E	6009		740,164.00		
		To post deferred refunding beginning balance.						Factual
CJF7	12/31/2024	Curr- Genl Obligation Bond Pay	320-000-00000-0000-22509 ENT321	6001		2,785,000.00		
CJF7	12/31/2024	L-Term Revenue Bonds Pay	320-000-27000-0000-22520 ENT321	6001		106,860,000.00		
CJF7	12/31/2024	Net Position - Unrestricted - Water & Sewer Fun	FD029-FX001-00000-00000-3525 E	6001	2,785,000.00			
CJF7	12/31/2024	Net Position - Unrestricted - Water & Sewer Fun	FD029-FX001-00000-00000-3525 E	6001	106,860,000.00			
		Record the opening debt balances for W&S fund						Factual
CJF8	12/31/2024	Bond Premium	325-000-00000-0000-22527 ENT321	6001		1,087,019.00		
CJF8	12/31/2024	L-Term Revenue Bonds Payable	325-000-27000-0000-22520 ENT321	6001		16,290,000.00		
CJF8	12/31/2024	Bond Premium - CIF-Water & Sewer	FD030-FX006-10001-RC078-9020 E	6001	2,064,406.00			
CJF8	12/31/2024	Issuance Of Bonds - CIF-Water & Sewer	FD030-FX006-10001-RC127-9000 E	6001	15,312,613.00			
		Record the issuance of the new W&S fund debt						Factual
CJF9	12/31/2024	Curr- Genl Obligation Bond Pay	320-000-00000-0000-22509 ENT321	6001	1,360,000.00			
CJF9	12/31/2024	L-Term Revenue Bonds Pay	320-000-27000-0000-22520 ENT321	6001	6,245,000.00			
CJF9	12/31/2024	Capital Improvements - Water & Sewer Fund	FD029-FX006-10001-SC130-6260 E	6001		6,245,000.00		
CJF9	12/31/2024	Capital Improvements - Water & Sewer Fund	FD029-FX006-10001-SC295-6260 E	6001		1,360,000.00		
		Record the payment on W&S debt						Factual
CJG1	12/31/2024	L-Term KDHE Revolving Loans	320-000-27005-0000-22521 ENT321	6003	1,559,504.00			
CJG1	12/31/2024	Capital Improvements - Water & Sewer Fund	FD029-FX006-10001-SC295-6260 E	6003		1,559,504.00		
		Record activity on revolving loans						Factual
CJG5	12/31/2024	Bond Premium	325-000-00000-0000-22527 ENT321	6007		5,170,550.00		
CJG5	12/31/2024	Net Position - Unrestricted - CIF-Water & Sewer	FD030-FX001-00000-00000-3525 E	6007	5,170,550.00			
		Record the opening balance of bond premium						Factual
CJG6	12/31/2024	Bond Premium	325-000-00000-0000-22527 ENT321	6007	772,182.00			
CJG6	12/31/2024	Investment Earnings	325-64000-46500-0000-48110 ENT	6007		772,182.00		
		Post amortization of premium						Factual
CJH4	12/31/2024	Accrued Interest	FD005-2150 CPF810	8235		4,268,800.55		
CJH4	12/31/2024	Accrued Interest	FD006-2150 CPF820	8235		1,285,366.12		
CJH4	12/31/2024	Temporary Notes, Current Portion-CIF-Streets	FD005-00000-00000-00000-2200 C	8235		81,960,970.46		
CJH4	12/31/2024	Issuance of Temporary Notes - CIF-Streets	FD005-FX003-10001-RC046-9005 C	8235	81,960,970.46			
CJH4	12/31/2024	Interest Expense - CIF-Streets	FD005-FX003-10001-SC103-6405 C	8235	4,268,800.55			
CJH4	12/31/2024	Temporary Notes, Current Portion-CIF-Municipal	FD006-00000-00000-00000-2200 C	8235		24,679,029.54		
CJH4	12/31/2024	Interest Expense - CIF-Municipal Buildings	FD006-FX001-10001-SC103-6405 C	8235	1,285,366.12			
CJH4	12/31/2024	Issuance of Temporary Notes - CIF-Municipal B	FD006-FX002-10001-RC234-9005 C	8235	24,679,029.54			
		Post current activity for temp notes						Factual
CJH6	12/31/2024	Accrued Vacation	310-000-21130-0000-22150 ENT311	6212		221,371.00		
CJH6	12/31/2024	Accrued Sick Leave	310-000-21130-0000-22152 ENT311	6212		67,682.00		
CJH6	12/31/2024	Unreserved	310-000-36500-0000-33370 ENT311	6212	289,053.00			
CJH6	12/31/2024	Accrued Vacation	320-000-21130-0000-22150 ENT321	6212		595,442.00		
CJH6	12/31/2024	Accrued Sick Leave	320-000-21130-0000-22152 ENT321	6212		122,690.00		
CJH6	12/31/2024	Unreserved	320-000-36500-0000-33370 ENT321	6212	718,132.00			
CJH6	12/31/2024	Accrued Vacation	411-000-21130-0000-22150 ISF01	6212		81,387.00		
CJH6	12/31/2024	Accrued Sick Leave	411-000-21130-0000-22152 ISF01	6212		24,934.00		
CJH6	12/31/2024	Unreserved	411-000-36500-0000-33370 ISF01	6212	106,321.00			
CJH6	12/31/2024	Accrued Vacation	422-000-21130-0000-22150 ISF03	6212		8,637.00		
CJH6	12/31/2024	Accrued Sick Leave	422-000-21130-0000-22152 ISF03	6212		2,323.00		

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
CJH6	12/31/2024	Unreserved	422-000-36500-0000-33370 ISF03	6212	10,960.00			
CJH6	12/31/2024	Accrued Vacation	450-000-21130-0000-22150 ISF08	6212		19,830.00		
CJH6	12/31/2024	Accrued Sick Leave	450-000-21130-0000-22152 ISF08	6212		2,356.00		
CJH6	12/31/2024	Unreserved	450-000-36500-0000-33370 ISF08	6212	22,186.00			
CJH6	12/31/2024	Unreserved	950-000-36500-0000-33370 G34G	6212	4,956,946.00			
CJH6	12/31/2024	Accrued Vacation	955-000-21130-0000-22150 G34G	6212		3,919,292.00		
CJH6	12/31/2024	Accrued Sick Leave	955-000-21130-0000-22152 G34G	6212		1,037,654.00		
		Post opening balances for comp abs						Factual
CJH9	12/31/2024	Deferred Outflow	310-000-00000-0000-11630 ENT31I	6351	1,841,096.00			
CJH9	12/31/2024	Net Pension Liability	310-000-21130-0000-22156 ENT31I	6351		5,400,450.00		
CJH9	12/31/2024	Deferred Inflows	310-000-21130-0000-22157 ENT31I	6351		64,099.00		
CJH9	12/31/2024	Unreserved	310-000-36500-0000-33370 ENT31I	6351	3,623,453.00			
CJH9	12/31/2024	Deferred Outflow	320-000-00000-0000-11630 ENT32I	6351	4,148,615.00			
CJH9	12/31/2024	Net Pension Liability	320-000-21130-0000-22156 ENT32I	6351		12,273,747.00		
CJH9	12/31/2024	Deferred Inflows	320-000-21130-0000-22157 ENT32I	6351		141,424.00		
CJH9	12/31/2024	Unreserved	320-000-36500-0000-33370 ENT32I	6351	8,266,556.00			
CJH9	12/31/2024	Unreserved	950-000-36500-0000-33370 G34G	6351	78,508,748.00			
CJH9	12/31/2024	Deferred Outflow	955-000-00000-0000-11630 G34G	6351	36,075,287.00			
CJH9	12/31/2024	Net Pension Liability	955-000-21130-0000-22156 G34G	6351		113,456,780.00		
CJH9	12/31/2024	Deferred Inflows	955-000-21130-0000-22157 G34G	6351		1,127,255.00		
		Post opening balances for net pension liability						Factual
RJE9	12/31/2024	L-Term KDHE Revolving Loans	320-000-27005-0000-22521 ENT32I	6003		7,918,611.00		
RJE9	12/31/2024	Unreserved	320-000-36500-0000-33370 ENT32I	6003	7,918,611.00			
		To post the revolving loans in the W&S fund						Factual
CJE20	12/31/2024	Taxes Receivable - Debt Service Fund	FD002-FX001-00000-00000-1200 D	8233		330,823.09		
CJE20	12/31/2024	Deferred Inflows - Property Taxes Levied - Debt	FD002-FX001-00000-00000-2800 D	8233		3,318,917.61		
CJE20	12/31/2024	Special Assessments - Debt Service Fund	FD002-FX001-10001-RC009-4065 I	8233	3,649,740.70			
CJE20	12/31/2024	Taxes Receivable - Special Tax Financing Debt	FD003-FX001-00000-00000-1200 D	8233		3,302,147.84		
CJE20	12/31/2024	Deferred Inflows - Property Taxes Levied - Spec	FD003-FX001-00000-00000-2800 D	8233	3,302,147.84			
CJE20	12/31/2024	Taxes Receivable - Legal Trust	FD039-00000-00000-00000-1200 SI	8233		422,926.16		
CJE20	12/31/2024	Deferred Inflows - Property Taxes Levied - Lega	FD039-FX002-00000-00000-2800 S	8233	422,926.16			
		Adjustment for Tax AR						Factual
CJE23	12/31/2024	Bond Issuance Premium, Current Portion - Capit	FD004-00000-00000-00000-2415 C	8205	1,081,379.25			
CJE23	12/31/2024	Capital Improvements - Capital Improvement Fui	FD004-FX001-10001-SC029-6260 C	8205		1,081,379.25		
		Adjustment to remove bond premium from the fund level financials.						Factual
CJE37	12/31/2024	Deferred Outflows - KPERS	310-11630 ENT310	6355. 02	15,201.00			
CJE37	12/31/2024	Deferred Inflows - KPERS	310-22157 ENT310	6355. 02		49,321.00		
CJE37	12/31/2024	Deferred Outflow - KPERS	320-11630 ENT320	6355. 02	34,252.00			
CJE37	12/31/2024	Deferred Inflows - KPERS	320-22517 ENT320	6355. 02		108,819.00		
CJE37	12/31/2024	Deferred Outflow - KPERS OPEB	955-11630 G34G	6355. 02	297,846.00			
CJE37	12/31/2024	Deferred Inflow - KPERS OPEB	955-22157 G34G	6355. 02		867,365.00		
CJE37	12/31/2024	OPEB	310-000-21130-0000-22154 ENT31I	6355. 02		51,489.00		
CJE37	12/31/2024	Unreserved	310-000-36500-0000-33370 ENT31I	6355. 02	85,609.00			
CJE37	12/31/2024	OPEB	320-000-21130-0000-22154 ENT32I	6355. 02		117,021.00		
CJE37	12/31/2024	Unreserved	320-000-36500-0000-33370 ENT32I	6355. 02	191,588.00			
CJE37	12/31/2024	Unreserved	950-000-36500-0000-33370 G34G	6355. 02	1,651,242.00			
CJE37	12/31/2024	OPEB	955-000-21130-0000-22154 G34G	6355. 02		1,081,723.00		
		Post opening balance for OPEB						Factual
CJE39	12/31/2024	DO - OPEB City Plan	310-11631 ENT310	6355. 08	244,253.00			
CJE39	12/31/2024	OPEB - City Plan	310-22154 ENT310	6355. 08		1,164,514.00		
CJE39	12/31/2024	DI - OPEB City Plan	310-22158 ENT310	6355. 08		88,227.00		
CJE39	12/31/2024	DO - OPEB City Plan	320-11631 ENT320	6355. 08	550,386.00			
CJE39	12/31/2024	DI - OPEB City Plan	320-22518 ENT320	6355. 08		194,657.00		

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
CJE39	12/31/2024	DO - City OPEB	955-11631 G34G	6355. 08	4,786,015.00			
CJE39	12/31/2024	OPEB - City Plan	955-22158 G34G	6355. 08		29,832,701.00		
CJE39	12/31/2024	DI - City OPEB Plan	955-22159 G34G	6355. 08		1,551,568.00		
CJE39	12/31/2024	OPEB - City Plan	320-000-21130-0000-22155 ENT32	6355. 08		2,402,890.00		
CJE39	12/31/2024	Unreserved	950-000-36500-0000-33370 G34G	6355. 08	26,598,254.00			
CJE39	12/31/2024	Unassigned - Prior Year - Water & Sewer Fund	FD029-FX006-00000-00000-3400 E	6355. 08	2,047,161.00			
CJE39	12/31/2024	Unassigned - Prior Year - Solid Waste Collectio	FD033-00000-00000-00000-3400 EI	6355. 08	1,008,488.00			
		Post opening balances for City OPEB plan						Factual
CJE42	12/31/2024	Due From Other Governments, Current - Genera	FD001-FX001-00000-00000-1310 G	5201	6,372.82			
CJE42	12/31/2024	Intergovernmental Revenues - General Fund	FD001-FX001-10001-RC135-4070 (	5201		6,427.23		
CJE42	12/31/2024	Intergovernmental Revenues - General Fund	FD001-FX001-10001-RC141-4070 (	5201	54.41			
CJE42	12/31/2024	Unassigned - Prior Year - Capital Improvement F	FD004-00000-00000-00000-3400 C	5201	749,386.00			
CJE42	12/31/2024	Due From Other Governments, Current - Capital	FD004-FX001-00000-00000-1310 C	5201	2,490,795.00			
CJE42	12/31/2024	Due From Other Governments, Current - Capital	FD004-FX001-00000-00000-1310 C	5201	6,811,205.00			
CJE42	12/31/2024	Intergovernmental Revenues - Capital Improvem	FD004-FX004-10001-RC162-4070 (	5201		2,490,795.00		
CJE42	12/31/2024	Intergovernmental Revenues - Capital Improvem	FD004-FX004-10001-RC162-4070 (	5201		6,811,205.00		
CJE42	12/31/2024	Intergovernmental Revenues - Capital Improvem	FD004-FX004-10001-RC162-4070 (	5201		749,386.00		
CJE42	12/31/2024	Due From Other Governments, Current - Motor F	FD009-FX001-00000-00000-1310 S	5201	63,839.07			
CJE42	12/31/2024	Intergovernmental Revenues - Motor Fuel Tax F	FD009-FX001-10001-RC098-4070 (	5201		63,839.07		
CJE42	12/31/2024	Due From Other Governments, Current - Special	FD013-FX001-00000-00000-1310 S	5201	6,427.23			
CJE42	12/31/2024	Intergovernmental Revenues - Special Parks & F	FD013-FX001-10001-RC135-4070 (	5201		6,427.23		
CJE42	12/31/2024	Due From Other Governments, Current - Special	FD014-FX001-00000-00000-1310 S	5201	71,237.97			
CJE42	12/31/2024	Intergovernmental Revenues - Special Alcohol F	FD014-FX001-10001-RC135-4070 (	5201		71,237.97		
CJE42	12/31/2024	Due From Other Governments, Current - Grants	FD015-FX001-00000-00000-1310 S	5201	755,641.58			
CJE42	12/31/2024	Intergovernmental Revenues - Grants Fund	FD015-FX001-10001-RC117-4070 (	5201		755,641.58		
		Adjust intergovernmental AR to actual based on client workbook and client AJE file.						Factual
CJE45	12/31/2024	SBITA Liability	AGH.320-2400 ENT320	6541		20,813.00		
CJE45	12/31/2024	SBITA Asset	AGH.310-14000 ENT310	6541	13,743.00			
CJE45	12/31/2024	SBITA Accumulated Depr	AGH.310-14001 ENT310	6541		6,919.00		
CJE45	12/31/2024	SBITA Liability	AGH.310-24000 ENT310	6541		5,047.00		
CJE45	12/31/2024	SBITA Interest Expense	AGH.310-64500 ENT310	6541		1,777.00		
CJE45	12/31/2024	SBITA Asset	AGH.320-14000 ENT320	6541	155,830.00			
CJE45	12/31/2024	SBITA Accumulated Depr	AGH.320-14001 ENT320	6541		88,025.00		
CJE45	12/31/2024	Unreserved	320-000-36500-0000-33370 ENT32	6541		46,992.00		
CJE45	12/31/2024	SBITA Asset	440-000-17000-0000-11890 ISF07	6541	1,556,270.00			
CJE45	12/31/2024	SBITA Accumulated Depreciation	440-000-17000-0000-11990 ISF07	6541		622,508.00		
CJE45	12/31/2024	SBITA Liability	440-000-21000-0000-21800 ISF07	6541		1,037,169.00		
CJE45	12/31/2024	Net Position - Unrestricted - Technology Update	FD026-00000-00000-00000-3525 IS	6541	103,407.00			
		Post beginning balance for SBITA in business type and ISF funds						Factual
CJE47	12/31/2024	DI - Leases	FD001-2699 GF01	6500		1,688,190.00		
CJE47	12/31/2024	Finance Lease Liability, Current Portion - Gene	FD001-FX001-00000-00000-2420 G	6500	1,688,190.00			
		Record deferred for general fund						Factual
CJE48	12/31/2024	DI - Leases	FD001-2699 GF01	6500	86,945.00			
CJE48	12/31/2024	Leases Receivable, Current - General Fund	FD001-FX001-00000-00000-1221 G	6500		26,365.00		
CJE48	12/31/2024	Miscellaneous Revenues - General Fund	FD001-FX001-10001-RC111-4110 (	6500		86,945.00		
CJE48	12/31/2024	Miscellaneous Revenues - General Fund	FD001-FX001-10001-RC111-4110 (	6500	26,365.00			
		Record the current activity on leases						Factual
CJE49	12/31/2024	Deferred Inflows - Leases	320-000-21200-0000-23000 ENT32	6500	140,618.00			
CJE49	12/31/2024	Leases Receivable, Current - Water & Sewer Fu	FD029-FX006-00000-00000-1221 E	6500		100,659.00		
CJE49	12/31/2024	Miscellaneous Revenues - Water & Sewer Fund	FD029-FX006-10001-RC111-4110 F	6500		39,959.00		
		Post activity related to lease receivable						Factual
CJE50	12/31/2024	Deferred Inflows - Leases	320-000-21200-0000-23000 ENT32			2,637,135.00		
CJE50	12/31/2024	Unreserved	320-000-36500-0000-33370 ENT32		2,637,135.00			

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
Post beginning balance for leases								Factual
CJE51	12/31/2024	Land	310-000-17000-0000-11820 ENT31	5513	1,255,005.00			
CJE51	12/31/2024	Machinery & Equipment	310-000-17000-0000-11840 ENT31	5513	1,554,078.00			
CJE51	12/31/2024	Accum Depr: Mach & Equip	310-000-17000-0000-11940 ENT31	5513		1,442,108.00		
CJE51	12/31/2024	Unreserved	310-000-36500-0000-33370 ENT31	5513		1,366,975.00		
CJE51	12/31/2024	Construction in Progress	320-000-17000-0000-11810 ENT32	5513	30,207,615.00			
CJE51	12/31/2024	Land	320-000-17000-0000-11820 ENT32	5513	3,475,820.00			
CJE51	12/31/2024	Building	320-000-17000-0000-11830 ENT32	5513	40,263,260.00			
CJE51	12/31/2024	Machinery & Equipment	320-000-17000-0000-11840 ENT32	5513	4,726,511.00			
CJE51	12/31/2024	Sewer System	320-000-17000-0000-11850 ENT32	5513	221,046,150.00			
CJE51	12/31/2024	Water System	320-000-17000-0000-11860 ENT32	5513	246,571,365.00			
CJE51	12/31/2024	Accum Depr: Building	320-000-17000-0000-11930 ENT32	5513		17,412,283.00		
CJE51	12/31/2024	Accum Depr: Mach & Equip	320-000-17000-0000-11940 ENT32	5513		2,600,627.00		
CJE51	12/31/2024	Accum Depr: Sewer System	320-000-17000-0000-11950 ENT32	5513		60,040,348.00		
CJE51	12/31/2024	Accum Depr: Water System	320-000-17000-0000-11960 ENT32	5513		77,995,824.00		
CJE51	12/31/2024	Net Position - Unrestricted - Water & Sewer Fun	FD029-FX001-00000-00000-3525 E	5513		388,241,639.00		
Post beginning balances for capital assets in the business type funds								Factual
CJE53	12/31/2024	Machinery & Equipment	430-000-17000-0000-11840 ISF06	5511	78,339,129.00			
CJE53	12/31/2024	Accum Depr: Mach & Equip	430-000-17000-0000-11940 ISF06	5511		47,821,324.00		
CJE53	12/31/2024	Unreserved	430-000-36500-0000-33370 ISF06	5511		30,517,805.00		
Post beginning balance in ISF capital assets								Factual
CJE54	12/31/2024	Machinery & Equipment	430-000-17000-0000-11840 ISF06	5511	7,226,074.00			
CJE54	12/31/2024	Machinery & Equipment	430-000-17000-0000-11840 ISF06	5511		2,189,232.00		
CJE54	12/31/2024	Accum Depr: Mach & Equip	430-000-17000-0000-11940 ISF06	5511		5,903,985.00		
CJE54	12/31/2024	Accum Depr: Mach & Equip	430-000-17000-0000-11940 ISF06	5511	2,156,298.00			
CJE54	12/31/2024	Depreciation	430-000-92000-9999-99955 ISF06	5511	5,903,985.00			
CJE54	12/31/2024	Proceeds From Sale Of Capital Assets - Vehicle	FD025-FX001-10001-RC089-6505 I	5511	32,934.00			
CJE54	12/31/2024	Capital Improvements - Vehicle and Equipment	FD025-FX001-10505-SC317-6260 I	5511		7,226,074.00		
Post activity on ISF capital assets								Factual
CJE57	12/31/2024	Cash - General Fund	FD001-00000-00000-00000-1000 G	8226	576,851.90			
CJE57	12/31/2024	Due From Other Funds, Current - General Fund	FD001-00000-00000-00000-1300 G	8226		576,851.90		
Entry to correct cash								Factual
CJE58	12/31/2024	Due From Other Funds, Current - Special Tax Fi	FD003-00000-00000-00000-1300 D	8226		547,968.36		
CJE58	12/31/2024	Cash Held By Trustee - Special Tax Financing D	FD003-FX001-00000-00000-1010 D	8226	547,968.36			
Adjustment to investments								Factual
CJE63	12/31/2024	Taxes Receivable-General Fund	FD001-00000-00000-00000-1200 G	8234	42,354.93			
CJE63	12/31/2024	Deferred Inflows - Property Taxes Levied-Gener	FD001-00000-00000-00000-2800 G	8234		537,498.39		
CJE63	12/31/2024	Sales & Use Tax - General Fund	FD001-FX001-10001-RC014-4005 C	8234	495,143.46			
CJE63	12/31/2024	Due From Other Funds, Current - Special Tax Fi	FD003-00000-00000-00000-1300 D	8234	283,821.02			
CJE63	12/31/2024	Deferred Inflows - Property Taxes Levied - Spec	FD003-FX001-00000-00000-2800 D	8234		221,067.72		
CJE63	12/31/2024	Sales & Use Tax - Special Tax Financing Debt S	FD003-FX001-10001-RC014-4005 I	8234		62,753.30		
CJE63	12/31/2024	Taxes Receivable-Fire Levy Fund	FD008-00000-00000-00000-1200 SI	8234	596,398.37			
CJE63	12/31/2024	Deferred Inflows - Property Taxes Levied-Fire L	FD008-00000-00000-00000-2800 SI	8234		596,398.37		
CJE63	12/31/2024	Taxes Receivable-Library Operating Fund	FD010-00000-00000-00000-1200 SI	8234	1,039,780.92			
CJE63	12/31/2024	Deferred Inflows - Property Taxes Levied-Librar	FD010-00000-00000-00000-2800 SI	8234		1,039,780.92		
CJE63	12/31/2024	Due From Other Funds, Current - Economic Dev	FD012-00000-00000-00000-1300 D	8234		283,821.02		
CJE63	12/31/2024	Sales & Use Tax - Economic Development Fund	FD012-FX001-00000-RC014-4005 I	8234	283,821.02			
CJE63	12/31/2024	Taxes Receivable-Park Sales Tax Fund	FD018-00000-00000-00000-1200 C	8234		113,759.26		
CJE63	12/31/2024	Sales & Use Tax - Park Sales Tax Fund	FD018-FX001-10001-RC014-4005 C	8234	113,759.26			
CJE63	12/31/2024	Taxes Receivable-Street Maintenance Sales Ta	FD019-00000-00000-00000-1200 C	8234		341,277.77		
CJE63	12/31/2024	Sales & Use Tax - Street Maintenance Sales Ta	FD019-FX001-10001-RC014-4005 C	8234	341,277.77			
Entry for tax receivable								Factual

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
CJE64	12/31/2024	Interest Payable - Water & Sewer Fund	FD029-00000-00000-00000-2150 EI 6001			123,109.00		
CJE64	12/31/2024	Unassigned - Prior Year - Water & Sewer Fund	FD029-00000-00000-00000-3400 EI 6001		123,109.00			
		Beginning balance of interest payable						Factual
CJE65	12/31/2024	Unreserved	310-000-36500-0000-33370 ENT311			6,825.00		
CJE65	12/31/2024	Due From Other Funds, Current - CIF-Library	FD011-00000-00000-00000-1300 C			38.62		
CJE65	12/31/2024	Unassigned - Prior Year - CIF-Library	FD011-FX004-00000-00000-3400 C		38.62			
CJE65	12/31/2024	Unassigned - Prior Year - Water & Sewer Fund	FD029-00000-00000-00000-3400 EI		2,010.00			
CJE65	12/31/2024	Commodities - Water & Sewer Fund	FD029-FX001-10101-SC134-6240 E			2,010.00		
CJE65	12/31/2024	Personnel Services - Solid Waste Collection Fur	FD033-00000-10102-SC054-6220 E		6,825.00			
		Adjust net position to agree to prior year financial statements.						Factual
CJE67	12/31/2024	Cash - General Fund	FD001-00000-00000-00000-1000 G		1,301,918.42			
CJE67	12/31/2024	Due From Other Funds, Current - General Fund	FD001-00000-00000-00000-1300 G			1,301,918.42		
		Cash to actual						Factual
CJE69	12/31/2024	Accounts Payable - General Fund	FD001-00000-00000-00000-2000 G 8237			1,003,722.89		
CJE69	12/31/2024	Computer Software - General Fund	FD001-FX001-00000-SC025-6240 C 8237		1,003,722.89			
CJE69	12/31/2024	Accounts Payable - Debt Service Fund	FD002-00000-00000-00000-2000 D 8237		1,000.00			
CJE69	12/31/2024	Contractual Services - Debt Service Fund	FD002-FX001-10001-SC181-6230 E 8237			1,000.00		
CJE69	12/31/2024	Accounts Payable - Special Tax Financing Debt	FD003-00000-00000-00000-2000 D 8237		621,173.34			
CJE69	12/31/2024	Capital Improvements - Special Tax Financing D	FD003-FX001-10001-SC144-6260 E 8237			621,173.34		
CJE69	12/31/2024	Accounts Payable - Capital Improvement Fund	FD004-00000-00000-00000-2000 C 8237		2,738,641.13			
CJE69	12/31/2024	Commodities - Capital Improvement Fund	FD004-FX001-10001-SC025-6240 C 8237			2,738,641.13		
CJE69	12/31/2024	Accounts Payable - CIF-Streets	FD005-00000-00000-00000-2000 C 8237			992,990.61		
CJE69	12/31/2024	Commodities - CIF-Streets	FD005-FX003-10001-SC039-6240 C 8237		992,990.61			
CJE69	12/31/2024	Accounts Payable - CIF-Municipal Buildings	FD006-00000-00000-00000-2000 C 8237			30,597.56		
CJE69	12/31/2024	Commodities - CIF-Municipal Buildings	FD006-FX001-10001-SC206-6240 C 8237		30,597.56			
CJE69	12/31/2024	Accounts Payable - CIF-Parks & Recreation	FD007-00000-00000-00000-2000 C 8237			764,741.48		
CJE69	12/31/2024	Commodities - CIF-Parks & Recreation	FD007-FX004-10001-SC041-6240 C 8237		764,741.48			
CJE69	12/31/2024	Accounts Payable - Library Operating Fund	FD010-00000-00000-00000-2000 SI 8237		34,938.33			
CJE69	12/31/2024	Commodities - Library Operating Fund	FD010-FX001-10804-SC141-6240 E 8237			34,938.33		
CJE69	12/31/2024	Accounts Payable - Economic Development Fun	FD012-00000-00000-00000-2000 D 8237			460,761.78		
CJE69	12/31/2024	Commodities - Economic Development Fund	FD012-FX001-10001-SC140-6240 E 8237		460,761.78			
CJE69	12/31/2024	Accounts Payable-Special Parks & Recreation F	FD013-00000-00000-00000-2000 SI 8237		283.57			
CJE69	12/31/2024	Personnel Services - Special Parks & Recreation	FD013-FX003-10501-SC193-6220 E 8237			283.57		
CJE69	12/31/2024	Accounts Payable - Special Alcohol Fund	FD014-00000-00000-00000-2000 SI 8237		1,050.00			
CJE69	12/31/2024	Commodities - Special Alcohol Fund	FD014-FX001-10001-SC134-6240 E 8237			1,050.00		
CJE69	12/31/2024	Accounts Payable - Grants Fund	FD015-00000-00000-00000-2000 SI 8237		307,169.10			
CJE69	12/31/2024	Commodities - Grants Fund	FD015-FX002-10001-SC016-6240 E 8237			307,169.10		
CJE69	12/31/2024	Accounts Payable - Recreation Fund	FD017-00000-00000-00000-2000 SI 8237		125,364.86			
CJE69	12/31/2024	Commodities - Recreation Fund	FD017-FX004-10001-SC147-6240 E 8237			125,364.86		
CJE69	12/31/2024	Accounts Payable - Risk Management	FD021-00000-00000-00000-2000 IS 8237			67,312.96		
CJE69	12/31/2024	Commodities - Risk Management	FD021-FX001-10001-SC016-6240 E 8237		67,312.96			
CJE69	12/31/2024	Accounts Payable - Health & Wellness	FD022-00000-00000-00000-2000 IS 8237		77,635.26			
CJE69	12/31/2024	Commodities - Health & Wellness	FD022-FX001-10001-SC016-6240 E 8237			77,635.26		
CJE69	12/31/2024	Accounts Payable - Workers' Compensation	FD023-00000-00000-00000-2000 IS 8237		30,035.00			
CJE69	12/31/2024	Commodities - Workers' Compensation	FD023-FX002-10001-SC134-6240 E 8237			30,035.00		
CJE69	12/31/2024	Accounts Payable - Fleet Maintenance Fund	FD024-00000-00000-00000-2000 IS 8237		136,510.77			
CJE69	12/31/2024	Commodities - Fleet Maintenance Fund	FD024-FX001-10506-SC025-6240 E 8237			136,510.77		
CJE69	12/31/2024	Accounts Payable - Vehicle and Equipment Repl	FD025-00000-00000-00000-2000 IS 8237		172,407.10			
CJE69	12/31/2024	Capital Improvements - Vehicle and Equipment F	FD025-FX001-10001-SC072-6260 E 8237			172,407.10		
CJE69	12/31/2024	Accounts Payable - Facilities Maintenance Fund	FD027-00000-00000-00000-2000 IS 8237			16,563.51		
CJE69	12/31/2024	Commodities - Facilities Maintenance Fund	FD027-FX001-10503-SC025-6240 E 8237		16,563.51			
CJE69	12/31/2024	Accounts Payable - Community Center	FD028-00000-00000-00000-2000 SI 8237			34,211.97		
CJE69	12/31/2024	Commodities - Community Center	FD028-FX004-10800-SC139-6240 E 8237		34,211.97			
CJE69	12/31/2024	Accounts Payable - Water & Sewer Fund	FD029-00000-00000-00000-2000 EI 8237		265,429.32			
CJE69	12/31/2024	Commodities - Water & Sewer Fund	FD029-FX001-10202-SC134-6240 E 8237			265,429.32		
CJE69	12/31/2024	Accounts Payable - CIF-Water & Sewer	FD030-00000-00000-00000-2000 EI 8237		231,853.78			
CJE69	12/31/2024	Commodities - CIF-Water & Sewer	FD030-FX006-10001-SC025-6240 E 8237			231,853.78		
CJE69	12/31/2024	Accounts Payable - Stormwater Fund	FD031-00000-00000-00000-2000 SI 8237		22,239.89			
CJE69	12/31/2024	Commodities - Stormwater Fund	FD031-FX001-10101-SC025-6240 E 8237			22,239.89		
CJE69	12/31/2024	Accounts Payable - CIF-Stormwater	FD032-00000-00000-00000-2000 C 8237			359,139.52		

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
CJE69	12/31/2024	Commodities - CIF-Stormwater	FD032-FX003-10001-SC134-6240 C	8237	359,139.52			
CJE69	12/31/2024	Accounts Payable - Solid Waste Collection Fund	FD033-00000-00000-00000-2000 EI	8237		17,508.20		
CJE69	12/31/2024	Commodities - Solid Waste Collection Fund	FD033-FX006-10202-SC134-6240 E	8237	17,508.20			
CJE69	12/31/2024	Accounts Payable - Olathe Community Fund	FD035-00000-00000-00000-2000 SI	8237		14,212.09		
CJE69	12/31/2024	Commodities - Olathe Community Fund	FD035-FX001-10301-SC140-6240 S	8237	14,212.09			
CJE69	12/31/2024	Accounts Payable - Legal Trust	FD039-00000-00000-00000-2000 SI	8237	41,225.90			
CJE69	12/31/2024	Contractual Services - Legal Trust	FD039-FX001-10001-SC316-6230 S	8237		41,225.90		
		Adjust AP to actual						Factual
CJE70	12/31/2024	Due From Other Funds, Current - General Fund	FD001-00000-00000-00000-1300 G		1,162,512.07			
CJE70	12/31/2024	Computer Software - General Fund	FD001-FX001-00000-SC025-6240 C			1,162,512.07		
		Adjustment to general fund to balance due to/from						Factual
CJE76	12/31/2024	Due From Other Funds, Current - General Fund	FD001-00000-00000-00000-1300 G	8238	753,665.22			
CJE76	12/31/2024	Office Furniture & Equipment - General Fund	FD001-FX001-00000-SC137-6260 C	8238		753,665.22		
CJE76	12/31/2024	Due From Other Funds, Current - Vehicle and Ec	FD025-00000-00000-00000-1300 IS	8238		1,196,294.00		
CJE76	12/31/2024	Capital Improvements - Vehicle and Equipment f	FD025-FX001-10505-SC317-6260 I	8238	1,196,294.00			
CJE76	12/31/2024	Due From Other Funds, Current - Water & Sewe	FD029-00000-00000-00000-1300 EI	8238	95,703.52			
CJE76	12/31/2024	Commodities - Water & Sewer Fund	FD029-FX001-10101-SC134-6240 E	8238		95,703.52		
CJE76	12/31/2024	Due From Other Funds, Current - Stormwater Fu	FD031-00000-00000-00000-1300 SI	8238	35,888.82			
CJE76	12/31/2024	Commodities - Stormwater Fund	FD031-FX001-10101-SC025-6240 S	8238		35,888.82		
CJE76	12/31/2024	Due From Other Funds, Current - Solid Waste C	FD033-00000-00000-00000-1300 EI	8238	311,036.44			
CJE76	12/31/2024	Commodities - Solid Waste Collection Fund	FD033-FX006-10202-SC134-6240 E	8238		311,036.44		
		To clear out negative expense line on financial statements						Factual
RJE14	12/31/2024	Deferred Amount on Refunding	320-000-00000-0000-11614 ENT32I	6009		57,364.00		
RJE14	12/31/2024	Amortization	320-000-92000-9999-99956 ENT32I	6009	57,364.00			
		Amortization of deferred						Factual
					1,125,573,986.74	1,125,573,986.74		
Net Income (Loss)			50,615,874.68					