
Department of Financial Services

City of Topeka, Kansas Interim Financial Report

For the Period Ended

April 30, 2010



Prepared by the Financial Services Division

Jim Langford, Director of Budget & Financial Services

Pam Simecka, Asst. Finance Director/City Controller

Tina M. Loyd, Accounting Manager

Amy Vail, Accountant II

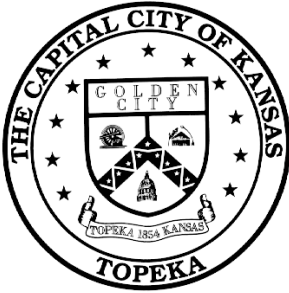
Kristin Ready, Accountant II

Dee Chinn, AR and Utility Billing Specialist

Curtis R. Cox, City Treasurer

**Interim
Financial Statement Index
April 30, 2010**

	Page
Executive Summary	1
General Fund-includes General Improvement, Parks and Recreation, Zoo and Unsafe Structures	2-4
Sales Tax Revenues	5
Monthly Sales Tax Revenues from 2006-2010	6
Special Street Repair	7
Street Repair ½% Sales Tax	8
Parking Division	9-10
Housing and Neighborhood Development	11-12
Combined Water, Water Pollution Control and Stormwater	13
Bank Balances	14
Statement of Indebtedness	15
Status of Governmental Funds	
General Fund	16
Downtown Improvement District	16
Special Alcohol Fund	16
General Improvement Fund (Fund balance from 2009)	16
Special Liability	16
Parks & Recreation Funds (Fund balance from 2009)	16
Topeka Zoo (Fund Balance from 2009)	17
Golf Course Improvement Reserve	17
Transient Guest Tax Fund	17
Unsafe Structures (Fund balance from 2009)	17
Retirement Reserve	17
K P & F Rate Equalization	17
Neighborhood Revitalization	18
Historic Preservation	18
½ cent Sales Tax	18
Special Street Repair	18
Street ½ cent Sales Tax	18
General Bond & Interest Fund	18
Internal Service Funds	19



CITY OF TOPEKA

FINANCIAL SERVICES, City Controller Division
City Hall, 215 SE 7th Street, Suite 358
Topeka, KS 66603-3914
Telephone: (785) 368-3970

Tina M. Loyd, Accounting Mgr.
Email: tloyd@topeka.org
Fax: (785) 368-3975
Website: www.topeka.org

May 13, 2010

City Manager Norton N. Bonaparte, Jr.
215 SE 7th, Room 352
Topeka, Kansas 66603

Dear Mr. Bonaparte:

I am pleased to transmit to you the City of Topeka's *Interim, Unaudited Financial and Related Information Report* for the four months ended April 2010. This Report:

- Summarizes the results of operations for the current fiscal year;
- Provides information on compliance with state budget and cash basis laws;
- Provides summarized information on current investments; and
- Provides information on the current fund balance and retained earnings for certain operating funds.

The dollar amounts presented in this Report reflect those financial transactions that have been processed through the City's Financial Services Department year-to-date. Certain graphs and charts, as well as budget comparisons, have been included as supplementary statistical information. If you have any questions or concerns about this Report, please do not hesitate to contact Jim Langford, Director of Budget & Finance, Pam Simecka, Asst. Finance Director/City Controller, or myself.

Sincerely,

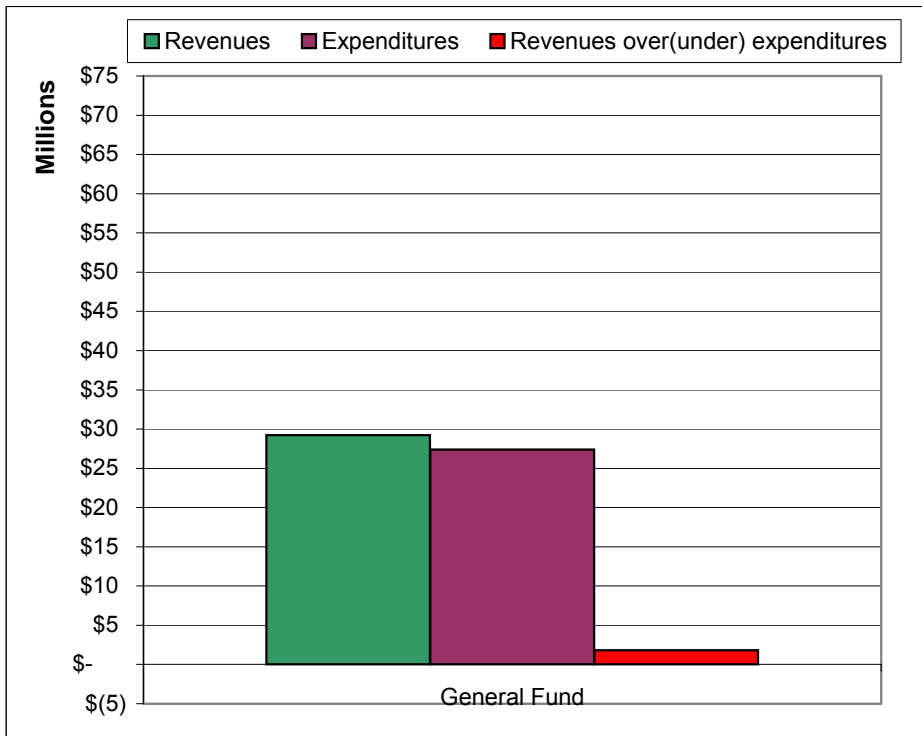
Tina M. Loyd

Tina M. Loyd
Accounting Manager

C: Topeka City Council Members
City of Topeka Department Heads

GENERAL FUND
The City of Topeka, Kansas
Annual Budget and Year-to-Date Actuals
At April 30, 2010
"Unaudited"

	2010 Annual Budget	% of Budget Spent	2010 Year-to-Date Budget	2010 Year-to-Date Actual	Year-to-Date Budget Variance	%YTD Actual to Budget
Revenues						
Taxes	\$ 54,244,318	38.6%	\$18,081,439	\$ 20,912,710	\$ 2,831,270	115.7%
Intergovernmental	1,497,170	20.0%	499,057	300,129	(198,928)	60.1%
Licenses & permits	14,200,700	25.4%	4,733,567	3,602,881	(1,130,685)	76.1%
Charges for services	7,773,125	30.1%	2,591,042	2,341,864	(249,178)	90.4%
Fines/forfeitures	2,285,300	38.0%	761,767	868,114	106,347	114.0%
Rents/interest	746,000	19.6%	248,667	146,299	(102,368)	58.8%
Other	2,501,755	42.6%	833,918	1,064,768	230,850	127.7%
Total Revenue	83,248,368	35.1%	27,749,456	29,236,765	1,487,309	105.4%
Expenditures *						
Personnel	61,674,620	30.8%	20,558,207	18,991,601	1,566,606	92.4%
Contractual	14,461,659	41.8%	4,820,553	6,040,033	(1,219,480)	125.3%
Commodities	3,583,638	27.9%	1,194,546	998,642	195,904	83.6%
Other payments	1,492,884	80.0%	497,628	1,193,814	(696,186)	239.9%
Capital outlay	2,007,046	19.1%	669,015	382,773	286,243	57.2%
Transfers out	-	0.0%	-	-	-	0.0%
Clearing account	(583,368)	33.5%	(194,456)	(195,477)	1,021	100.5%
Total Expenditures	82,636,479	33.2%	27,545,493	27,411,385	134,108	99.5%
Revenues over(under) expenditures	\$ 611,889		\$ 203,963	\$ 1,825,380	\$ 1,621,417	

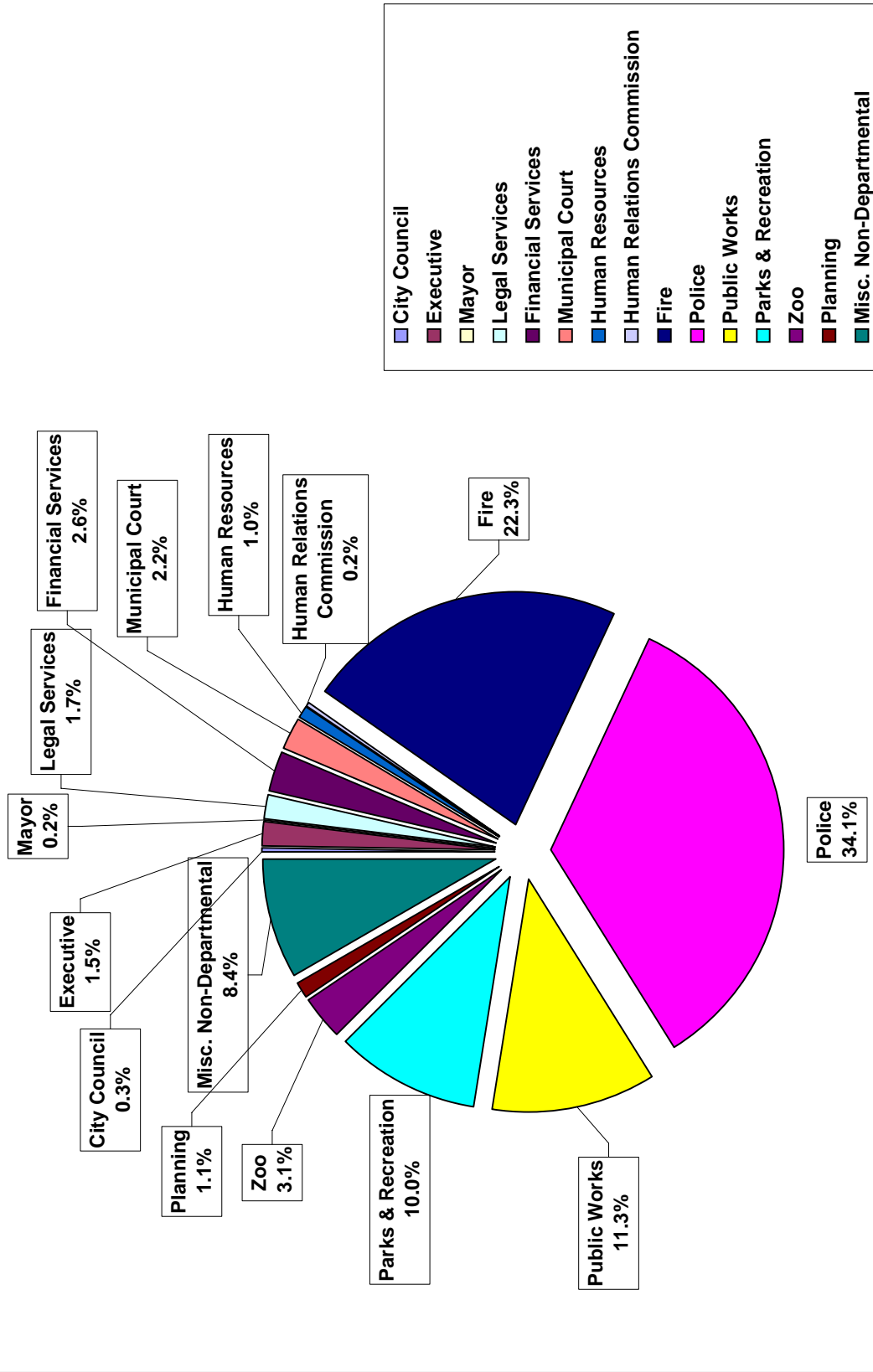


	YTD
Property Tax	9,979,035
Vehicle Tax	188,949
Sales Tax	8,775,505
Assessments	18,582
PILODS	50,000
PILOTS	1,900,639
Total Taxes	\$20,912,710

Note: Starting in 2009, the recording of how property tax is recorded was changed to reflect actual cash receipts versus accrual throughout the year. The majority of current year property taxes are received in January and June and then delinquent amounts in September.

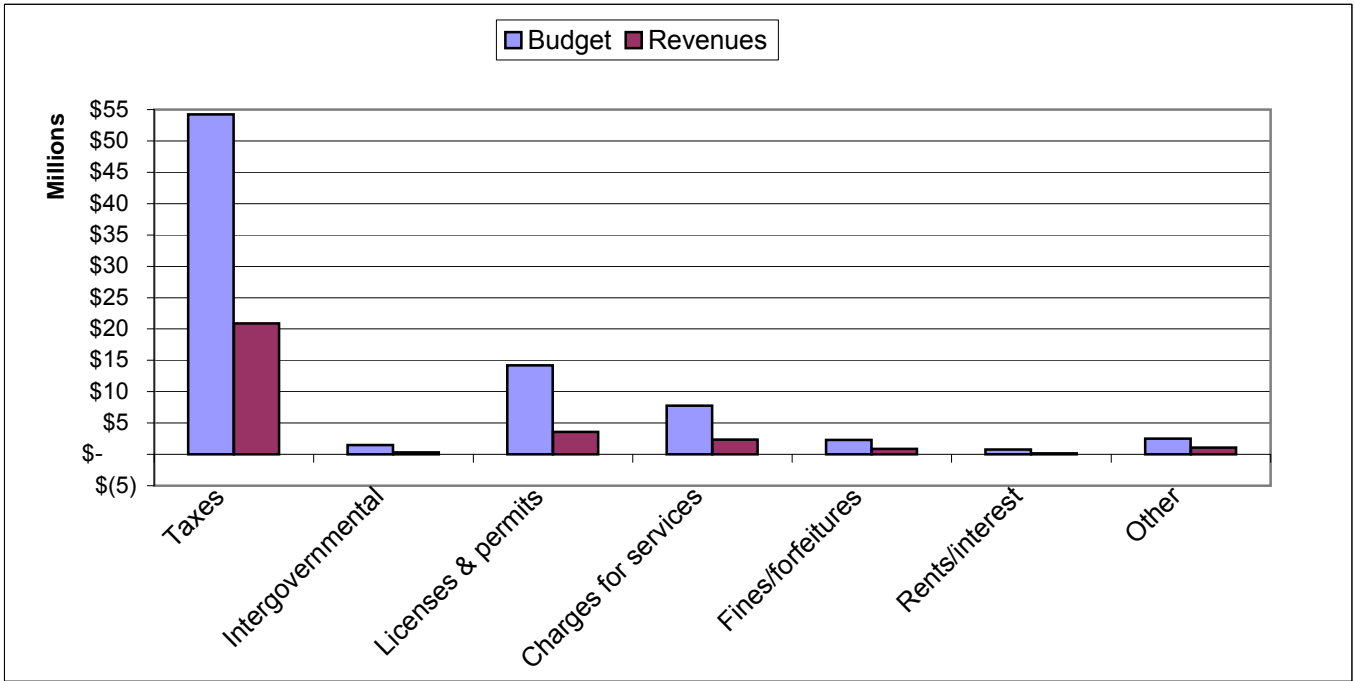
Note: Starting in 2010, the General Improvement, Parks and Rec, Zoo and Unsafe Structure funds were combined into the General Fund. The fund balance from 2009 will be transferred in 2010.

General Fund Composition by 2010 YTD Expenses

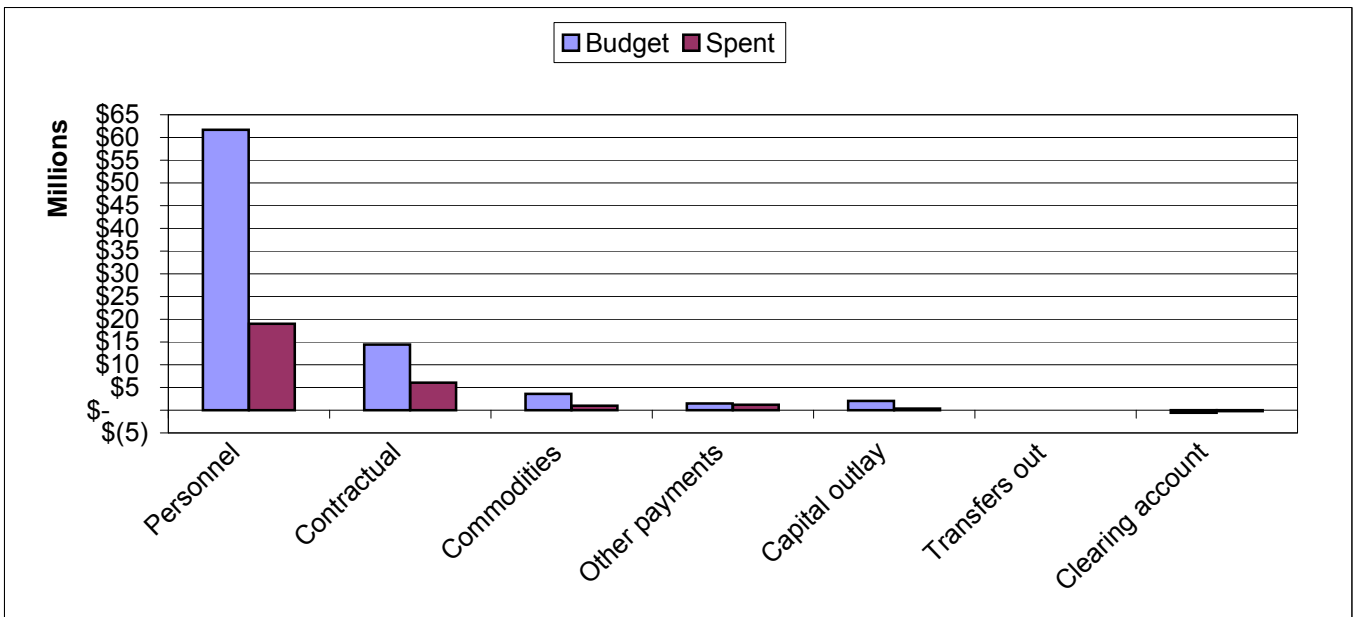


Note: Starting in 2010 funds for General Improvement, Parks & Recreation, Zoo, and Unsafe Structures were combined into the General Fund.

GENERAL FUND
 The City of Topeka, Kansas
 Annual Budget and Year-to-Date Actuals
 At April 30, 2010
 "Unaudited"



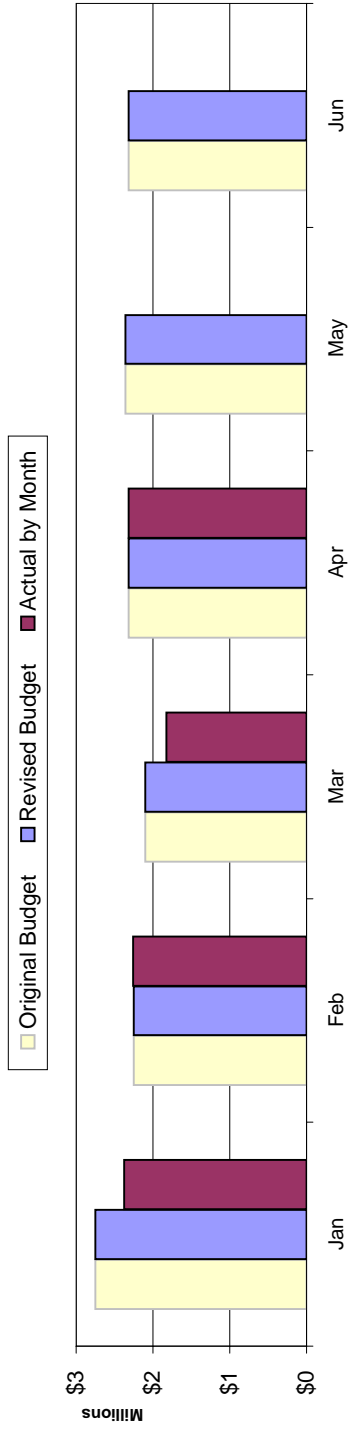
Revenues



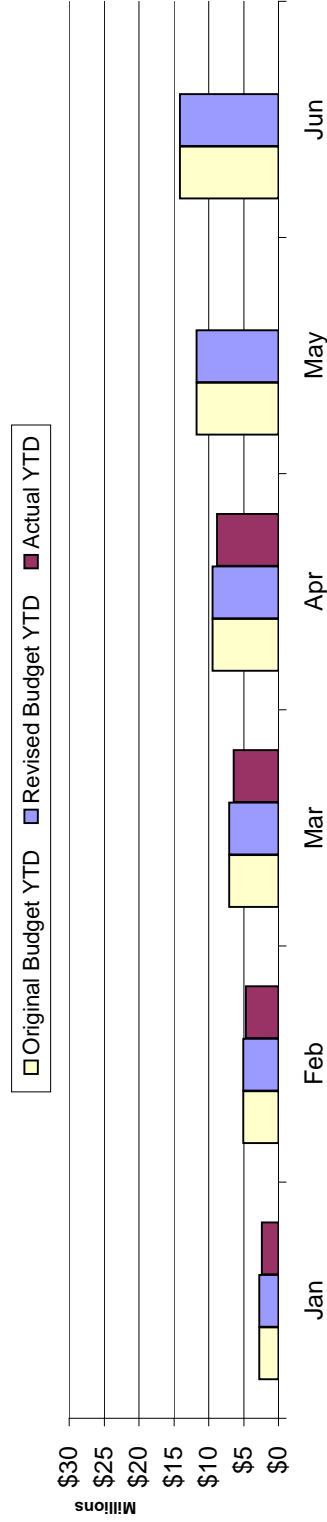
Expenditures

**Sales Tax Revenues
The City of Topeka, Kansas
At April 30, 2010
"Unaudited"**

Original and Revised Budget and Actual Sales Tax Revenue by Month 2010



Original and Revised Budget and Actual Sales Tax Revenue YTD 2010



Sales tax for April is an estimated amount of \$2,317,095

Current month's revenues are not received prior to month-end date of this report
Prepared by the City Controller's Office 8:02 AM 5/12/2010

City of Topeka
Revenue Source Analysis - Local Sales Tax
For the Years 2006-2009 and 2010 Year-to-Date
"Unaudited"

	2006	2007	2008	2009	2010
Budget	\$ 27,240,000	\$ 26,970,000	\$ 27,500,000	\$ 27,500,000	\$ 28,052,000

Revenue Recognized by Month:

January	2,426,392	2,725,674	2,649,763	2,686,405	2,373,262
February	2,062,741	1,918,436	2,375,876	2,431,539	2,262,241
March	1,977,310	2,135,506	2,048,961	1,919,260	1,822,905
April	2,192,480	2,372,332	2,398,066	2,007,516	2,317,095
May	2,300,071	2,210,789	2,584,478	2,161,504	
June	2,154,133	2,336,735	2,302,707	2,381,268	
July	2,419,861	2,290,031	2,485,527	2,024,195	
August	2,045,981	2,152,904	2,310,893	2,060,764	
September	2,264,655	2,465,636	2,316,344	2,231,968	
October	2,188,360	2,026,567	2,160,624	2,253,707	
November	2,140,434	2,259,755	2,311,542	2,287,456	
December	2,172,530	2,361,035	2,047,000	2,120,684	
			**		
TOTAL	\$ 26,344,949	\$ 27,255,401	\$ 27,991,780	\$ 26,566,266	\$ 8,775,504

Accumulated Revenue Received Year-to-Date by Month:

January	2,426,392	2,725,674	2,649,763	2,686,405	2,373,262
February	4,489,133	4,644,111	5,025,638	5,117,944	4,635,504
March	6,466,443	6,779,617	7,074,599	7,037,204	6,458,409
April	8,658,923	9,151,949	9,472,665	9,044,719	8,775,504
May	10,958,994	11,362,738	12,057,143	11,206,224	
June	13,113,127	13,699,473	14,359,850	13,587,492	
July	15,532,989	15,989,504	16,845,376	15,611,687	
August	17,578,970	18,142,408	19,156,269	17,672,451	
September	19,843,625	20,608,045	21,472,614	19,904,419	
October	22,031,985	22,634,611	23,633,238	22,158,126	
November	24,172,419	24,894,367	25,944,780	24,445,582	
December	26,344,949	27,255,401	27,991,780	26,566,266	
			**		

April is an estimate based on six year average

SPECIAL STREET REPAIR

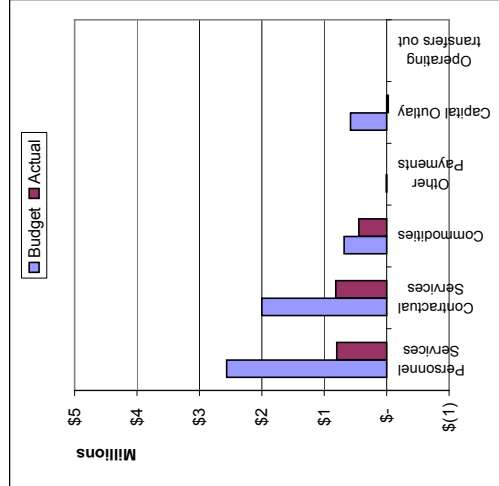
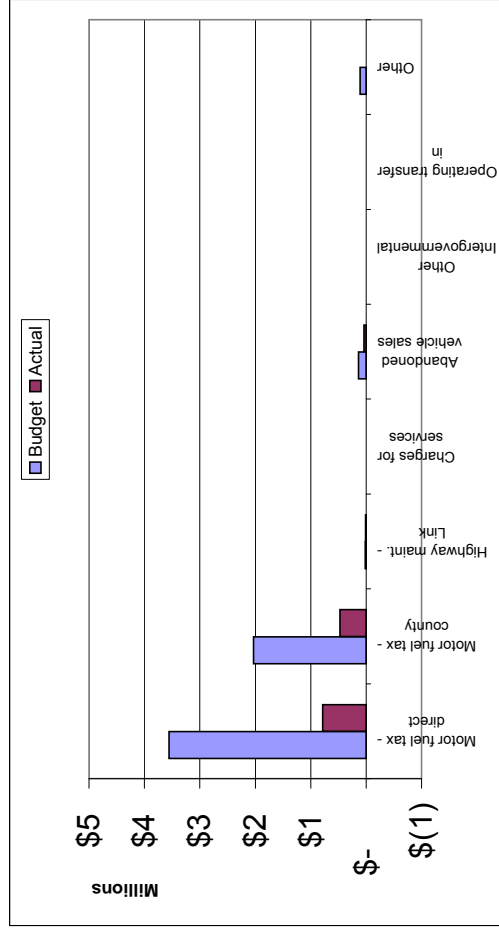
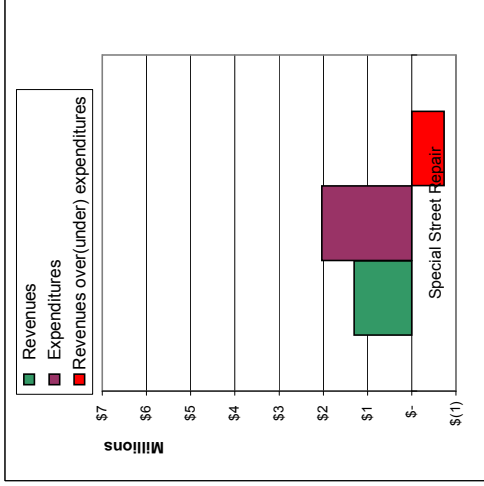
The City of Topeka, Kansas

Annual Budget and Year-to-Date Actuals

At April 30, 2010

"Unaudited"

	2010 Annual Budget	% of Budget Spent	2010 Year-to-Date Budget	2010 Year-to-Date Actual	Year-to-Date Budget Variance	% YTD Actual to Budget
Revenues						
Motor fuel tax - direct	\$ 3,555,870	22.0%	\$ 1,185,290	\$ 782,814	\$ (402,476)	66.0%
Motor fuel tax - county	2,031,240	23.2%	677,080	472,153	(204,927)	69.7%
Highway maint. - Link	16,404	49.9%	5,468	8,180	2,712	149.6%
Charges for services	-	0.0%	-	(1,119)	(1,119)	0.0%
Abandoned vehicle sales	136,356	30.9%	45,452	42,073	(3,379)	92.6%
Other intergovernmental	-	0.0%	-	-	-	0.0%
Operating transfer in	-	0.0%	-	-	-	0.0%
Other	110,840	0.6%	36,947	720	(36,227)	1.9%
Total Revenues	5,850,710	22.3%	1,950,237	1,304,821	(645,416)	66.9%
Expenditures						
Personnel Services	2,565,683	31.1%	855,228	798,506	56,722	93.4%
Contractual Services	2,001,481	40.8%	667,160	817,415	(150,254)	122.5%
Commodities	684,269	65.1%	228,090	445,548	(217,459)	195.3%
Other Payments	3,000	0.0%	1,000	-	1,000	0.0%
Capital Outlay	578,782	4.6%	192,927	(26,909)	219,836	-13.9%
Operating transfers out	-	0.0%	-	-	-	0.0%
Total Expenditures	5,833,215	34.9%	1,944,405	2,034,560	(90,155)	104.6%
Revenues over/(under)	\$ 17,495		\$ 5,832	\$ (729,739)	\$ (735,571)	



* Numbers shown include net encumbrances.

The next Shawnee County Highway distribution will be in June and the next State Highway distribution will be in July.

STREET REPAIRS 1/2% SALES TAX

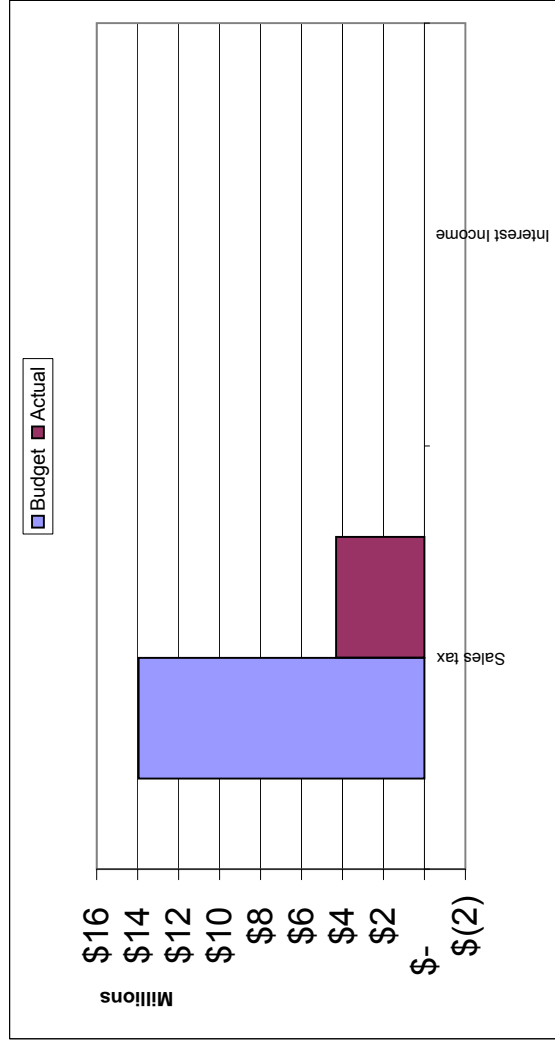
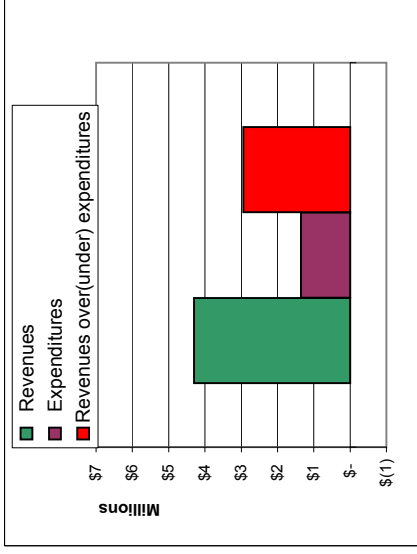
The City of Topeka, Kansas

Annual Budget and Year-to-Date Actuals

At April 30, 2010

"Unaudited"

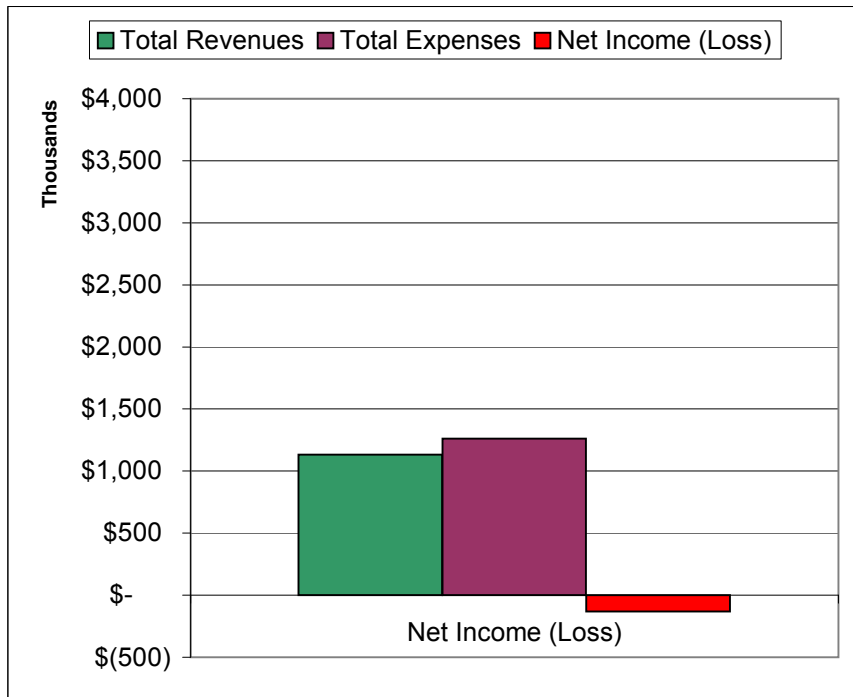
	2010 Annual Budget	% of Budget Spent	2010 Year-to-Date Budget	2010 Year-to-Date Actual	Year-to-Date Budget Variance	% YTD Actual to Budget
Revenues						
Sales tax	\$ 13,956,000	30.9%	\$ 4,652,000	\$ 4,305,434	\$ (346,566)	92.6%
Interest Income	-	0.0%	-	(775)	(775)	0.0%
Total Revenues	13,956,000	30.8%	4,652,000	4,304,659	(347,341)	92.5%
Expenditures						
Street Repair In House	15,056,000	7.5%	5,018,667	1,134,412	3,884,255	22.6%
Curb & Gutters	-	0.0%	-	30,021	(30,021)	0.0%
Sidewalks	-	0.0%	-	22,955	(22,955)	0.0%
Alleys	-	0.0%	-	11,021	(11,021)	0.0%
Street Lights	-	0.0%	-	-	-	0.0%
Misc Repairs	1,200,000	11.8%	400,000	141,661	258,339	35.4%
ADA Sidewalk Ramps	-	0.0%	-	18,024	(18,024)	0.0%
Total Expenditures	16,256,000	8.4%	5,418,667	1,358,094	4,060,573	25.1%
Revenues over(under)	\$ (2,300,000)		\$ (766,667)	\$ 2,946,565	\$ 3,713,232	



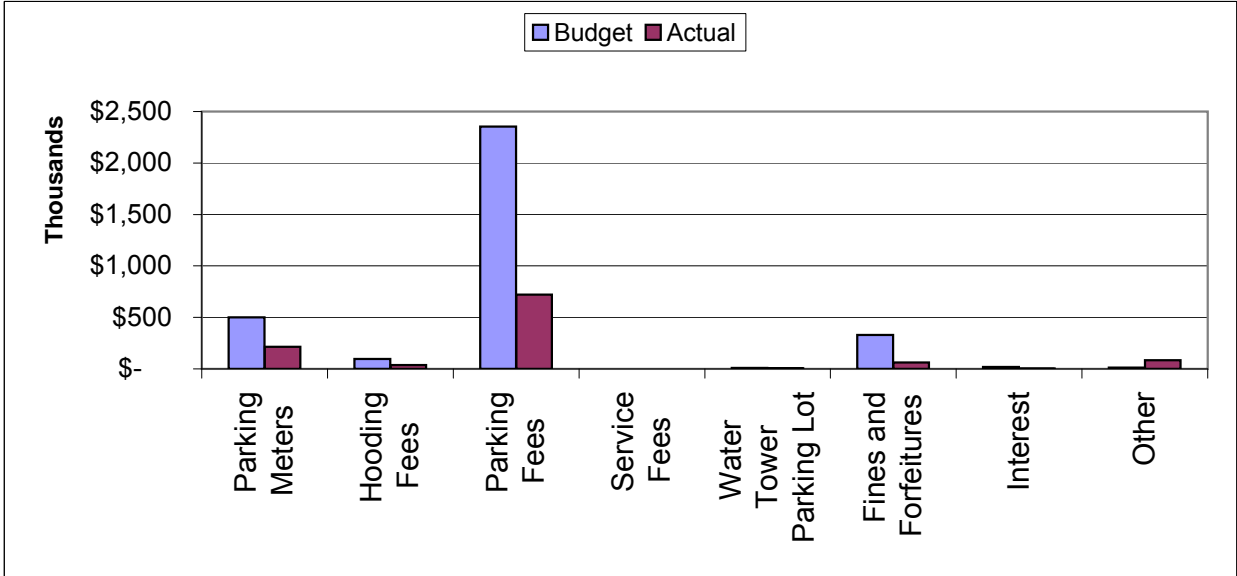
* Numbers shown include net encumbrances.

PARKING DIVISION
The City of Topeka, Kansas - Public Works Department
Statement of Revenues and Expenditures
At April 30, 2010
"Unaudited"

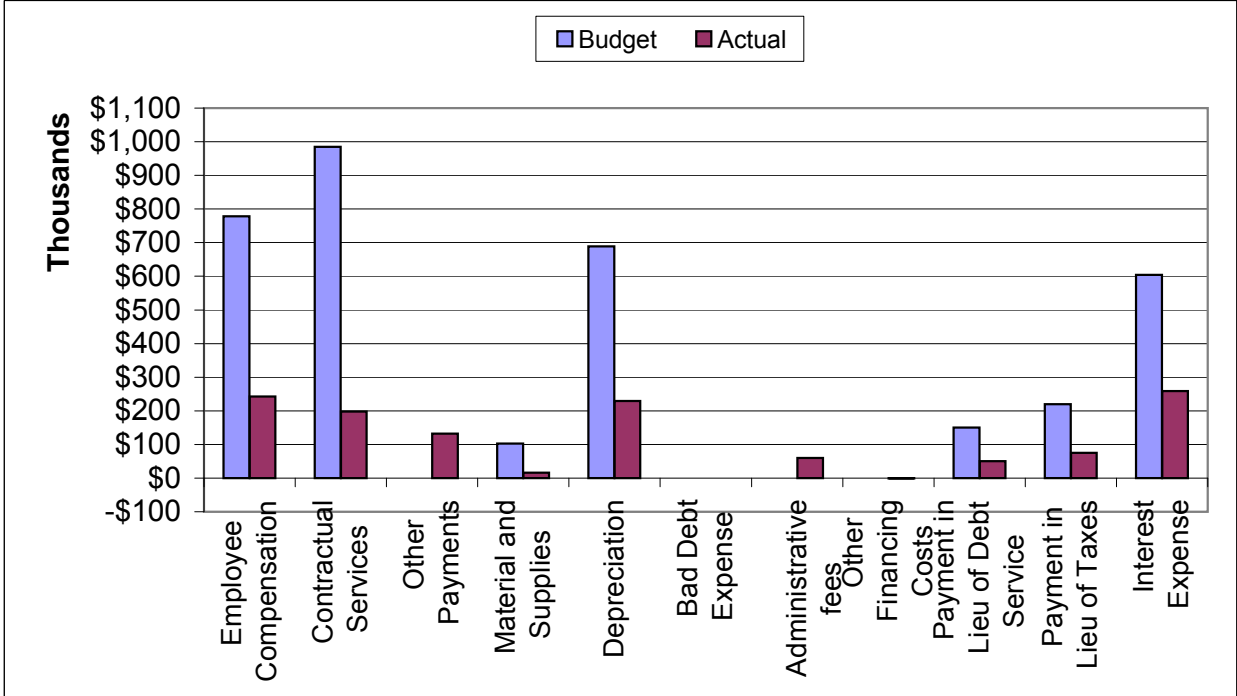
	2010 Annual Budget	2010 Year-to-Date Actual	% of Budget
Operating Revenues:			
Parking Meters	\$ 499,465	\$ 215,858	43.2%
Hooding Fees	96,150	37,796	39.3%
Parking Fees	2,354,275	722,379	30.7%
Service Fees	-	75	0.0%
Water Tower Parking Lot	8,610	4,727	54.9%
Fines and Forfeitures	330,920	62,524	18.9%
Interest	20,000	2,249	11.2%
Other	10,930	85,083	778.4%
Gain (Loss) on Sale of Assets	-	950	0.0%
Total Revenues	\$ 3,320,350	\$ 1,131,641	34.1%
Expenses:			
Operating Expenses:			
Employee Compensation	778,385	\$ 242,999	31.2%
Contractual Services	984,422	197,511	20.1%
Other Payments	-	132,584	0.0%
Material and Supplies	102,250	16,282	15.9%
Depreciation	688,662	229,555	33.3%
Bad Debt Expense	-	(20)	0.0%
Administrative fees	-	59,791	0.0%
Other Financing Costs	-	(937)	0.0%
Payment in Lieu of Debt Service	150,000	50,000	33.3%
Payment in Lieu of Taxes	219,791	75,531	34.4%
Interest Expense	603,805	259,155	42.9%
Total Expenses	\$ 3,527,315	\$ 1,262,451	35.8%
Net Income (Loss)	\$ (206,965)	\$ (130,810)	



PARKING DIVISION
 The City of Topeka, Kansas - Public Works Department
 Statement of Revenues and Expenditures
 At April 30, 2010
 "Unaudited"

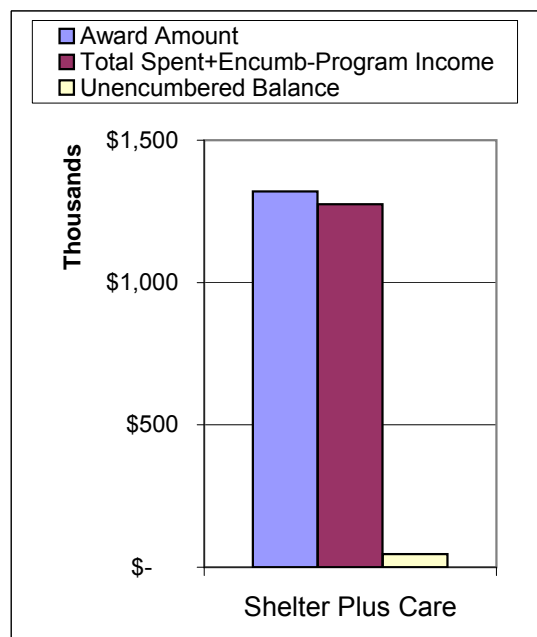
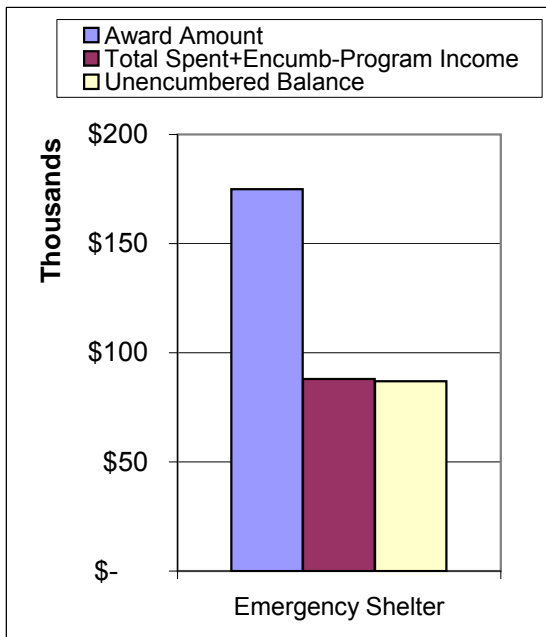
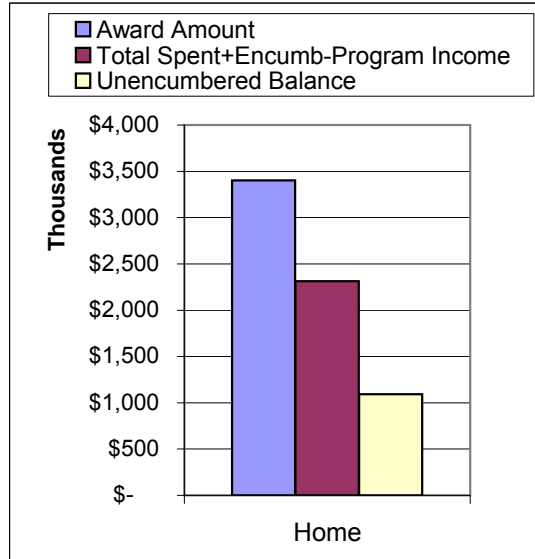
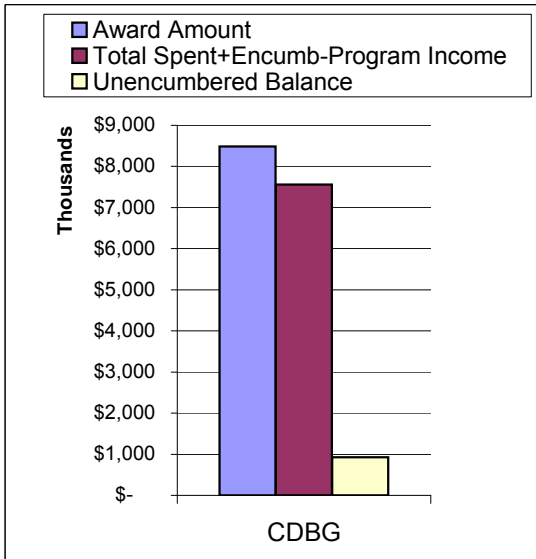


Revenues

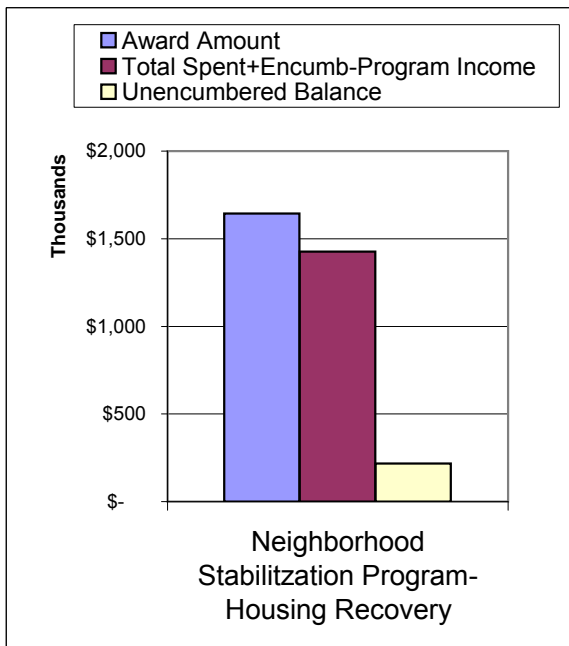
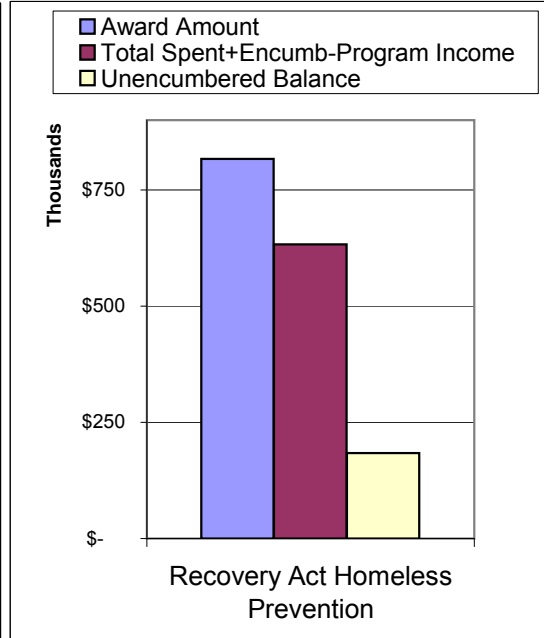
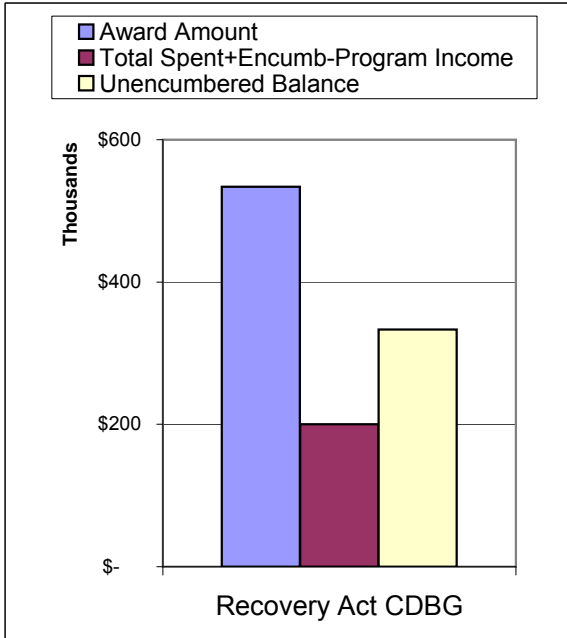


Expenditures

HOUSING & NEIGHBORHOOD DEVELOPMENT
The City of Topeka, Kansas
Summary of Grant Expenditures
At April 30, 2010
"Unaudited"



HOUSING & NEIGHBORHOOD DEVELOPMENT
The City of Topeka, Kansas
Summary of Grant Expenditures
At April 30, 2010
"Unaudited"



COMBINED WATER, WATER POLLUTION CONTROL & STORMWATER UTILITY DIVISION

The City of Topeka, Kansas - Public Works Department

Statement of Revenues and Expenditures

At April 30, 2010

"Unaudited"

	<u>This Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>
Operating Revenue:			
Water sales	1,772,689	7,446,487	7,417,471
Sewer service charge	1,848,109	7,489,487	7,336,624
Surcharges	38,854	154,767	152,602
Merchandise and service sales (net)	109,053	350,947	480,706
Shared customer service fees	57,752	288,438	264,374
Sewer licenses/permits	400	31,778	26,792
Fire protection fees	16,612	62,672	58,866
Office service charges	18,614	78,842	70,452
Stormwater service charges	542,159	2,260,932	2,155,766
Total operating revenues	<u>4,404,242</u>	<u>18,164,350</u>	<u>17,963,653</u>
Operating expenses:			
Water production	255,662	1,149,460	1,154,398
Water distribution	657,309	2,249,540	2,449,766
Waste water laboratory	32,912	146,297	144,792
Waste water field operations	121,489	490,024	527,498
Waste water plant operations	368,756	1,555,897	1,674,140
Stormwater NPDES	9,732	48,408	82,768
Stormwater maintenance	110,373	457,265	565,450
Stormwater environmental services	10,362	37,692	23,720
Administrative and general	1,031,353	3,921,186	3,980,212
Depreciation expense	989,127	3,956,507	3,673,330
Customer service	192,881	859,573	879,101
Technical services	53,885	296,602	301,663
Total operating expenses	<u>3,833,841</u>	<u>15,168,451</u>	<u>15,456,838</u>
Operating income	<u>570,401</u>	<u>2,995,899</u>	<u>2,506,815</u>
Other income (expense):			
Interest on investments	13,062	177,311	245,574
Interest expense	(630,588)	(2,522,867)	(2,607,459)
Miscellaneous	10,453	134,119	220,267
Bond/loan expenses	(1,723)	(22,257)	(13,002)
Collection of charged off accounts	15	273	960
Bad debt expense net of recovery	(147,282)	(463,174)	(359,152)
WIP inventory adjustment	-	-	-
Gain (loss) on retirement of fixed assets	1,090	1,528	825
Total non-operating revenue (expense)	<u>(754,973)</u>	<u>(2,695,067)</u>	<u>(2,511,987)</u>
Net income (loss)	<u>\$ (184,572)</u>	<u>\$ 300,832</u>	<u>\$ (5,172)</u>

BANK BALANCES
City of Topeka, Kansas
At April 30, 2010
"Unaudited"

Pooled Cash:	
Cash on Hand	\$ 1,000.00
Cash in Bank - CoreFirst	11,110,515.96
U.S. Treasury Bills	-
U.S. Treasury Notes	-
Certificate of Deposits	-
U.S. Government Securities	34,699,000.00
Revenue Bond Reserve Trust	11,274,351.02
Municipal Investment Pool	29,293,944.53
Revenue Bond Construction Trust	5,719,765.85
Investments - Prepaid Interest	-
Investments - Unearned Discounts	(867.48)
Investments - Other	-
Investments - Premium	-
	<hr/>
Total cash	92,097,709.88
Recorded Encumbrances & Liabilities	<hr/> 43,737,449.39
Unencumbered Cash Balance	\$ 48,360,260.49
Less Restricted Cash	
External/Internal	31,761,205.29
Less Committed Cash	
Retirement/Self Insurance Reserves	7,800,058.26
Amount Available for GO Debt	<hr/> 7,421,379.53
Unencumbered and Available Cash	<hr/> <u>\$ 1,377,617.41</u>

CITY OF TOPEKA, KANSAS
Statement of Indebtedness

For the period ending
April 30, 2010

Name & purpose of debt	Series	Date of issue	Interest rate %	Amount of debt issued	Amount Outstanding 01-Jan-10	Date due		Transactions Year-to-Date		Amount Outstanding 30-Apr-10
						Interest	Principal	Retired	Issued	
2004A Taxable General Obligation Bonds	2004A	08/12/04	4.00 - 5.00	\$ 13,385,000	\$ 8,115,000	2/15 & 8/15	8/15	-	-	\$ 8,115,000
2005A General Obligation Bonds	2005A	02/17/05	3.30 - 5.50	5,635,000	4,785,000	2/15 & 8/15	8/15	-	-	4,785,000
2005B General Obligation Bonds	2005B	11/29/05	3.50 - 5.00	9,410,000	9,360,000	2/15 & 8/15	8/15	-	-	9,360,000
2005C Taxable General Obligation Bonds	2005C	11/29/05	4.875 - 5.25	5,070,000	3,205,000	2/15 & 8/15	8/15	-	-	3,205,000
2006A General Obligation Bonds	2006A	11/28/06	4.00 - 4.25	13,670,000	12,105,000	2/15 & 8/15	8/15	-	-	12,105,000
2006B General Obligation Bonds (Pkg. Gar.)	2006B	11/28/06	4.00 - 4.375	7,570,000	7,285,000	2/15 & 8/15	8/15	-	-	7,285,000
2007A General Obligation Bonds Rfdg	2007A	02/28/07	3.50 - 4.25	14,135,000	12,915,000	2/15 & 8/15	8/15	-	-	12,915,000
2007D General Obligation Bonds	2007D	11/28/07	4.00 - 4.50	15,085,000	14,205,000	2/15 & 8/15	8/15	-	-	14,205,000
2008A General Obligation & Refunding Bonds	2008A	10/29/08	3.50 - 5.60	24,570,000	24,305,000	2/15 & 8/15	8/15	-	-	24,305,000
2009A General Obligation Bonds	2009A	10/28/09	2.50 - 4.00	3,345,000	3,345,000	2/15 & 8/15	8/15	-	-	3,345,000
2009B General Obligation & Refunding Bonds	2009B	10/28/09	2.50 - 4.00	56,745,000	56,745,000	2/15 & 8/15	8/15	-	-	56,745,000
Subtotal General Obligation Bonds				168,620,000	156,370,000					156,370,000
Heartland Park STAR bonds ¹	2006A	03/30/06	4.00 - 5.50	10,405,000	10,155,000	2/15 & 8/15	8/15	-	-	10,155,000
College Hill TIF Bonds ³	2006A	07/27/06	4.125 - 5.75	5,840,000	5,655,000	2/15 & 8/15	8/15	-	-	5,655,000
Subtotal Other General Obligation Bonds				16,245,000	15,810,000					15,810,000
Total General Obligation Bonds				\$ 184,865,000	\$ 172,180,000					\$ 172,180,000
W&WPC Util. Rfdg. Rev.	2004A	02/19/04	2.00 - 6.00	\$ 46,180,000	\$ 40,465,000	2/1 & 8/1	8/1	-	-	\$ 40,465,000
W&WPC Util. Rev.	2005A	12/08/05	4.00 - 7.50	14,875,000	13,750,000	2/1 & 8/1	8/1	-	-	13,750,000
Combined Utility Refunding.	2006A	10/18/06	4.25 - 4.375	32,375,000	32,375,000	2/1 & 8/1	8/1	-	-	32,375,000
2006B Combined Utility Refunding.	2006B	10/18/06	4.00 - 5.00	22,600,000	21,390,000	2/1 & 8/1	8/1	-	-	21,390,000
2007B Combined Utility Refunding.	2007B	07/17/07	4.625 - 4.75	5,210,000	5,210,000	2/1 & 8/1	8/1	-	-	5,210,000
2007C Combined Utility Taxable	2007C	07/17/07	6.00	2,140,000	2,085,000	2/1 & 8/1	8/1	-	-	2,085,000
Subtotal Utility Revenue Bonds				123,380,000	115,275,000					115,275,000
Topeka Boulevard Bridge ²	2006	06/15/06	4.00 - 5.00	30,625,000	23,675,000	6/15 & 12/15	12/15	-	-	23,675,000
Subtotal Other Revenue Bonds				30,625,000	23,675,000					23,675,000
Total Revenue Bonds				\$ 154,005,000	\$ 138,950,000					\$ 138,950,000
KDHE Revolving Loan (WPC)		01/27/93	3.11 - 3.66	\$ 110,215,967	\$ 68,935,322	12/1 & 6/1	12/1 & 6/1	-	-	\$ 68,935,322
KDHE Revolving Loan (Water)		04/06/98	2.50 - 3.75	33,182,304	20,684,352	12/1 & 6/1	12/1 & 6/1	387,163	-	20,297,189
Total Kansas DHE Revolving Loan				\$ 143,398,271	\$ 89,619,674			\$ 387,163		\$ 89,232,511
Temporary Notes Series	2009B	10/28/09	2.000	\$ 24,890,000	\$ 24,890,000		11/01/10	-	-	24,890,000
Total Temporary Notes				\$ 24,890,000	\$ 24,890,000					\$ 24,890,000
Total Debt				\$ 507,158,271	\$ 425,639,674			\$ 387,163		\$ 425,252,511

1 - Become general obligation bonds if STAR revenues become inadequate.
2 - Funding comes from the .5% (1/2 percent) sales tax revenue.
3 - Property and sales tax increment.

STATUS OF GOVERNMENTAL FUNDS - BUDGET BASIS

City of Topeka
At April 30, 2010
"Unaudited"

	101 Combined General	216 Downtown Improvement	228 Special Alcohol Program	230 General Improvement	236 Special Liability	265 Parks and Recreation
Cash balance (pooled)	\$ 10,336,635.43	\$ 5,835.53	\$ 558,204.03	\$ 571,132.99	\$ 1,128,688.30	\$ 410,707.83
Cash balance reconciled to fund bal						
Deduct payables/liabilities	2,599,260.41	14,482.19	-	-	3,445.68	281,446.84
Deduct encumbrances	3,261,535.92	79,498.13	419,528.50	165,351.69	37,261.76	23,242.64
Unencumbered cash	4,475,839.10	(88,144.79)	138,675.53	405,781.30	1,087,980.86	106,018.35
Add accounts receivable	25,551,486.99	154,021.74	-	-	319,185.00	184,284.64
Add reserves	-	-	-	-	-	-
Add change funds/deposits	9,380.00	-	-	-	-	6,725.00
Add other receivable/prepaid expenses	29,188.96	-	-	-	-	36,689.73
Deduct assets for restricted uses	(184,284.64)	-	-	-	-	184,284.64
Deduct deferred revenue	23,132,207.23	-	-	-	319,185.00	674.00
Estimated fund balance	\$ 7,117,972.46	\$ 65,876.95	\$ 138,675.53	\$ 405,781.30	\$ 1,087,980.86	\$ 148,759.08
Statement of changes in fund balance						
Fund balance beginning of year	6,498,256.25	\$ 37,454.44	\$ 495,734.77	\$ 405,781.30	\$ 1,080,363.09	\$ 148,759.08
Add current revenue	29,236,764.55	168,661.24	137,308.76	-	152,159.86	-
Deduct current expenditures	25,054,172.79	60,740.60	74,839.50	-	107,280.33	-
Deduct:						
Reserve change funds/deposits	10,680,848.01	145,375.08	558,204.03	405,781.30	1,125,242.62	148,759.08
Reserve for net encumbrances	3,562,875.55	79,498.13	419,528.50	-	37,261.76	-
Estimated fund balance	\$ 7,117,972.46	\$ 65,876.95	\$ 138,675.53	\$ 405,781.30	\$ 1,087,980.86	\$ 148,759.08

Beginning in 2010 General Improvement, Parks and Recreation, Zoo, and Unsafe Structures were combined into the General Fund. The fund balances from 2009 will be transferred in 2010.

STATUS OF GOVERNMENTAL FUNDS - BUDGET BASIS

City of Topeka
At April 30, 2010
"Unaudited"

	268	269	271	285	286	287
	Topeka Zoo	Golf Course Imp Res Fund	Transient Guest Tax	Unsafe Structures	Retirement Reserve	KP & F Rate Equalization
	\$	\$	\$	\$	\$	\$
Cash balance (pooled)	170,169.01	12,364.34	(109,196.02)	200,916.34	1,080,424.98	1,436,251.21
Cash balance reconciled to fund bal						
Deduct payables/liabilities	62,285.33	-	-	-	-	-
Deduct encumbrances	245.30	-	-	112,500.00	-	-
Unencumbered cash	107,638.38	12,364.34	(109,196.02)	88,416.34	1,080,424.98	1,436,251.21
Add accounts receivable	-	-	-	533,249.99	-	-
Add reserves	-	-	-	-	-	-
Add change funds/deposits	2,596.00	-	-	-	-	-
Add other receivable/prepaid expenses	-	-	-	-	-	-
Deduct assets for restricted uses	-	-	-	-	-	-
Deduct deferred revenue	-	-	-	494,458.71	-	-
Estimated fund balance	\$ 110,234.38	\$ 12,364.34	\$ (109,196.02)	\$ 127,207.62	\$ 1,080,424.98	\$ 1,436,251.21
Statement of changes in fund balance						
Fund balance beginning of year	\$ 110,234.38	\$ 17,949.69	\$ 456,429.22	\$ 127,207.62	\$ 1,032,462.72	\$ 1,436,251.21
Add current revenue	-	-	(0.24)	-	136,970.23	-
Deduct current expenditures	-	5,585.35	565,625.00	-	89,007.97	-
Deduct:						
Reserve change funds/deposits	110,234.38	12,364.34	(109,196.02)	127,207.62	1,080,424.98	1,436,251.21
Reserve for net encumbrances	-	-	-	-	-	-
Estimated fund balance	\$ 110,234.38	\$ 12,364.34	\$ (109,196.02)	\$ 127,207.62	\$ 1,080,424.98	\$ 1,436,251.21

Beginning in 2010 General Improvement, Parks and Recreation, Zoo, and Unsafe Structures were combined into the General Fund. The fund balances from 2009 will be transferred in 2010.

STATUS OF GOVERNMENTAL FUNDS - BUDGET BASIS

City of Topeka
At April 30, 2010
"Unaudited"

	288	289	290	291	292	301
	Neighborhood Revitalization	Historic Preservation	.50% Sales Tax	Special Street Repair	Street 1/2 Cent Sales Tax	General Bond & Interest
	\$	\$	\$	\$	\$	\$
Cash balance (pooled)	120,583.17	342,034.61	-	1,374,098.22	5,111,837.44	16,098,834.93
Cash balance reconciled to fund bal						
Deduct payables/liabilities	-	2,500.00	-	94,123.58	31,570.59	-
Deduct encumbrances	-	171,372.75	-	839,718.04	989,994.83	-
Unencumbered cash	120,583.17	168,161.86	-	440,256.60	4,090,272.02	16,098,834.93
Add accounts receivable	-	-	3,558,965.53	36,457.03	21.16	14,934,580.71
Add reserves	-	-	-	-	-	-
Add change funds/deposits	-	-	-	-	-	-
Add other receivable/prepaid expenses	-	-	-	-	-	-
Deduct assets for restricted uses	-	-	-	-	-	-
Deduct deferred revenue	-	-	-	-	-	14,934,550.00
Estimated fund balance	\$ 120,583.17	\$ 168,161.86	\$ 3,558,965.53	\$ 476,713.63	\$ 4,090,293.18	\$ 16,098,865.64
Statement of changes in fund balance						
Fund balance beginning of year	\$ 99,025.27	\$ 396,658.86	\$ 4,599,017.02	\$ 2,133,204.69	\$ 1,143,728.00	\$ 6,749,235.83
Add current revenue	21,557.90	-	2,529,454.77	1,304,820.92	4,304,659.06	12,107,914.47
Deduct current expenditures	-	57,124.25	3,569,506.26	2,121,593.94	368,099.05	2,758,284.66
Deduct:						
Reserve change funds/deposits	-	-	-	-	-	-
Reserve for net encumbrances	-	171,372.75	-	839,718.04	989,994.83	-
Estimated fund balance	\$ 120,583.17	\$ 168,161.86	\$ 3,558,965.53	\$ 476,713.63	\$ 4,090,293.18	\$ 16,098,865.64

.5% Sales Tax and Special Street funds have both been adjusted for period 13 adjustments from 2009

INTERNAL SERVICES FUNDS
Statement of Revenues, Expenses & Changes in Retained Earnings
City of Topeka
At April 30, 2010
"Unaudited"

	613	614	640	641	642	643	644
	Information Technology	Fleet Services	Self Insured Workers' Comp	Insurance Vehicle Damage	Group Health	Risk Mgmt Reserve	Unemployment Compensation
Revenues							
Charges for services	\$ 1,138,033.84	\$ 472,760.69	\$ 377,446.21	\$ 319,692.52	\$ 2,849,490.30	-	\$ 36,414.77
Licenses and permits	9,296.40	-	-	-	-	-	-
Insurance recoveries	-	-	8,658.01	13,684.88	-	-	-
Other revenue	-	196.46	-	-	83.43	-	-
Transfer from General Fund	-	-	-	-	-	-	-
Total Revenue	1,147,330.24	472,957.15	386,104.22	333,377.40	2,849,573.73	-	36,414.77
Expenses:							
Personnel services	375,797.68	385,033.12	20,723.80	-	-	-	-
Contractual services	598,695.07	44,658.77	437,345.43	530,026.32	467,218.67	-	4,000.00
Commodities	41,640.82	21,066.95	-	-	-	-	-
Other payments & costs	-	(64.67)	170,973.73	23,767.29	2,974,791.25	-	126,939.27
Total Expenses	1,016,133.57	450,694.17	629,042.96	553,793.61	3,442,009.92	-	130,939.27
Net income before depreciation	131,196.67	22,262.98	(242,938.74)	(220,416.21)	(592,436.19)	-	(94,524.50)
Depreciation	83,333.32	20,000.00	-	-	-	-	-
Interest Income	-	-	140.83	-	656.34	220.46	-
Interest Expense	73,943.37	-	-	-	-	-	-
Gain (loss) on disposal of assets	-	-	-	-	-	-	-
Transfer to other funds	-	-	-	-	-	-	-
Net Income (Loss)	(26,080.02)	2,262.98	(242,797.91)	(220,416.21)	(591,779.85)	220.46	(94,524.50)
Retained Earnings beginning of year	532,334.36	821,529.74	359,457.58	856,166.39	5,686,682.23	1,674,366.42	374,198.79
Retained Earnings end of year	\$ 506,254.34	\$ 823,792.72	\$ 116,659.67	\$ 635,750.18	\$ 5,094,902.38	\$ 1,674,586.88	\$ 279,674.29