
Department of Financial Services

City of Topeka, Kansas Interim Financial Report

For the Period Ended

December 31, 2009



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

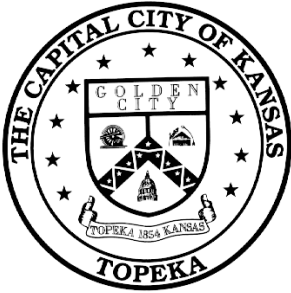
Kristin Ready, Accountant II

Dee Chinn, AR and Utility Billing Specialist

Curtis R. Cox, City Treasurer

**Interim
Financial Statement Index
December 31, 2009**

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CITY OF TOPEKA

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January 28, 2009

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 twelve months ended December 2009. 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,

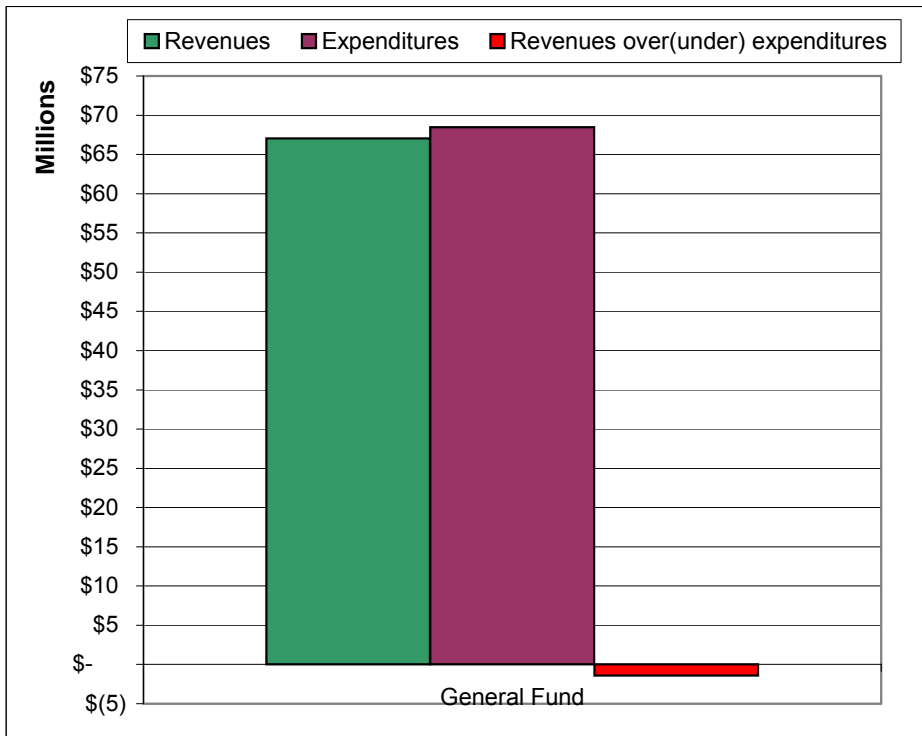
Tina M. Loyd

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 December 31, 2009
"Unaudited"

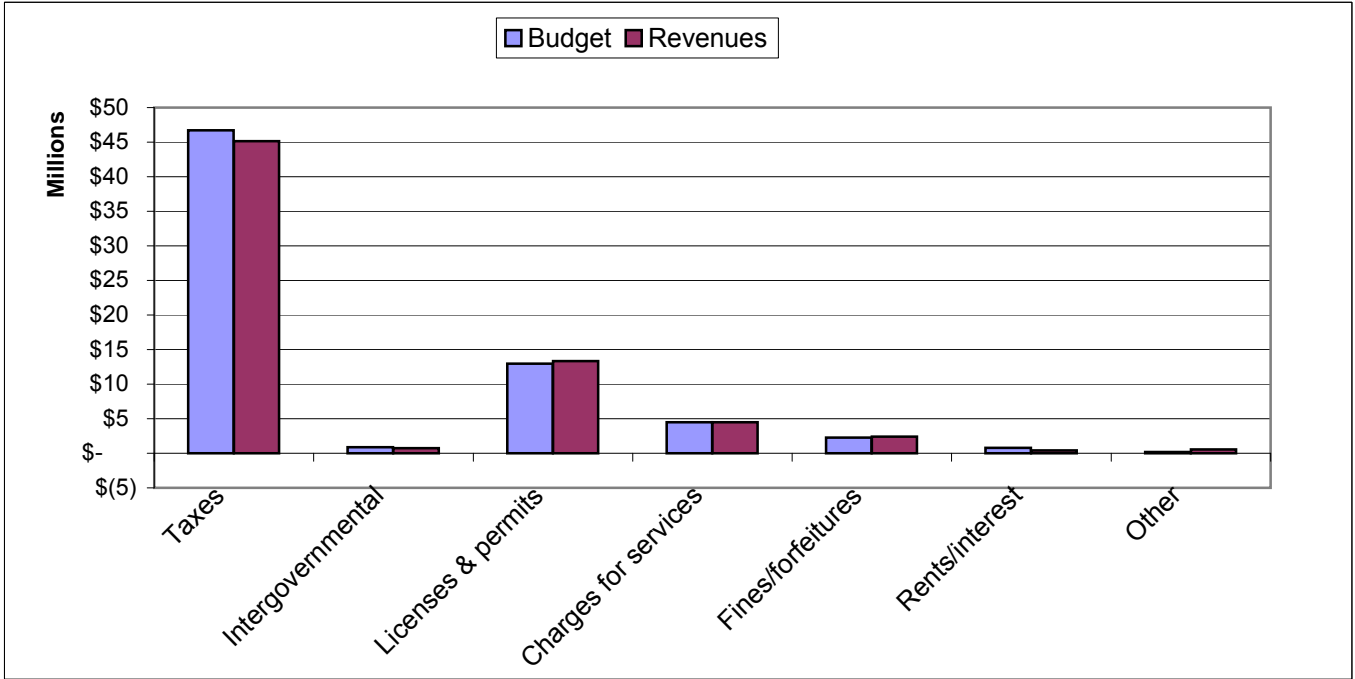
	2009 Annual Budget	% of Budget Spent	2009 Year-to-Date Budget	2009 Year-to-Date Actual	Year-to-Date Budget Variance	%YTD Actual to Budget
Revenues						
Taxes	\$ 46,718,725	96.6%	\$46,718,725	\$ 45,137,588	\$ (1,581,137)	96.6%
Intergovernmental	858,908	85.0%	858,908	730,020	(128,888)	85.0%
Licenses & permits	12,940,530	103.0%	12,940,530	13,322,784	382,254	103.0%
Charges for services	4,471,700	100.2%	4,471,700	4,480,725	9,025	100.2%
Fines/forfeitures	2,267,200	105.2%	2,267,200	2,384,358	117,158	105.2%
Rents/interest	800,000	54.5%	800,000	436,125	(363,875)	54.5%
Other	199,500	284.7%	199,500	567,958	368,458	284.7%
Total Revenue	68,256,563	98.2%	68,256,563	67,059,559	(1,197,004)	98.2%
Expenditures *						
Personnel	53,999,301	100.7%	53,999,301	54,392,611	(393,310)	100.7%
Contractual	9,940,777	107.3%	9,940,777	10,671,149	(730,372)	107.3%
Commodities	2,753,971	93.7%	2,753,971	2,580,261	173,710	93.7%
Other payments	1,814,083	54.8%	1,814,083	994,149	819,934	54.8%
Capital outlay	282,011	77.9%	282,011	219,550	62,461	77.9%
Transfers out	200,000	65.0%	200,000	130,000	70,000	65.0%
Clearing account	(650,042)	79.3%	(650,042)	(515,404)	(134,638)	79.3%
Total Expenditures	68,340,101	100.2%	68,340,101	68,472,316	(132,215)	100.2%
Revenues over(under) expenditures	\$ (83,538)		\$ (83,538)	\$ (1,412,756)	\$ (1,329,218)	



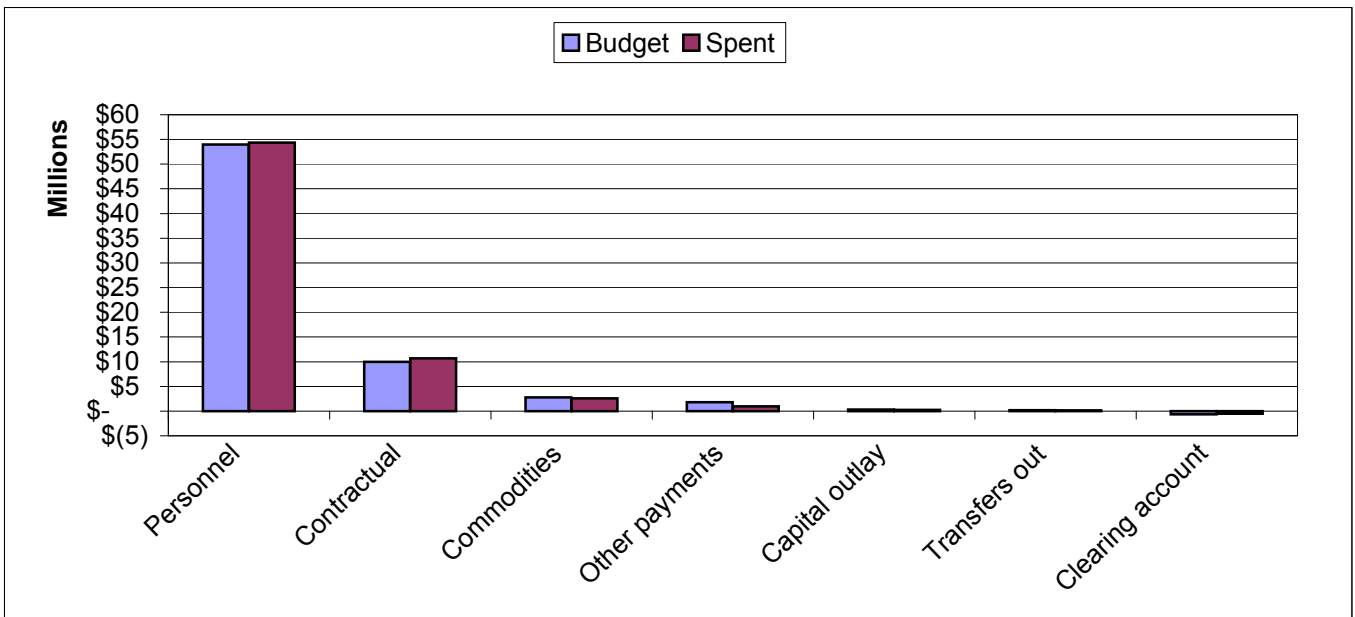
	YTD
Property Tax	11,733,799
Vehicle Tax	1,303,182
Sales Tax	26,566,267
Assessments	112,205
PILODS	200,000
PILOTS	5,222,135
Total Taxes	\$45,137,588

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 are received in September.

GENERAL FUND
 The City of Topeka, Kansas
 Annual Budget and Year-to-Date Actuals
 At December 31, 2009
 "Unaudited"

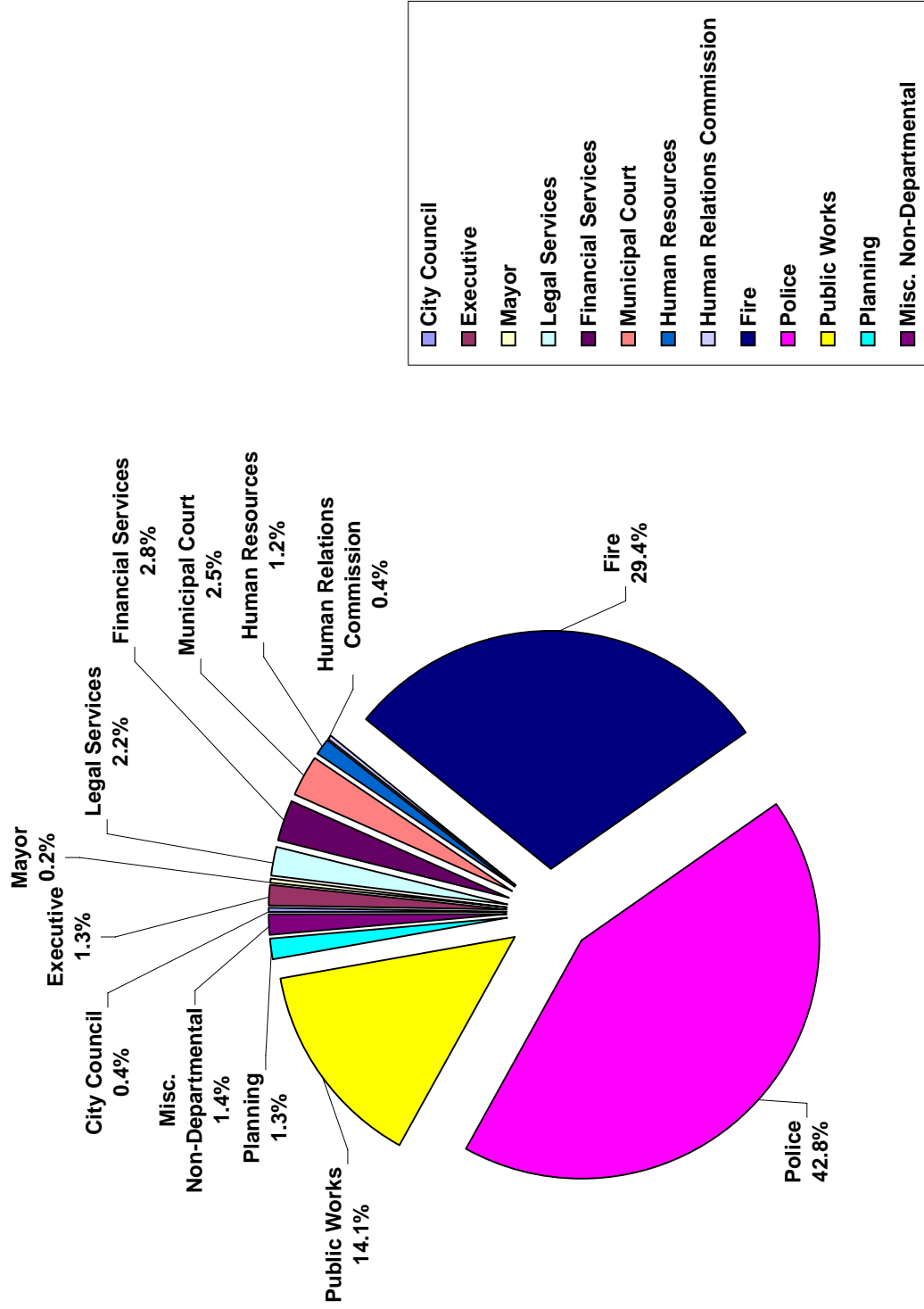


Revenues



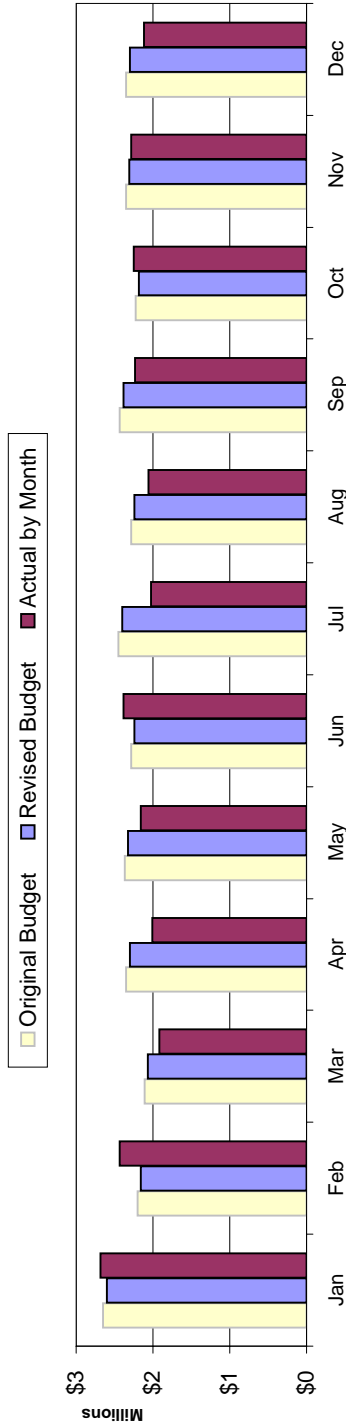
Expenditures

General Fund Composition by 2009 YTD Expenses

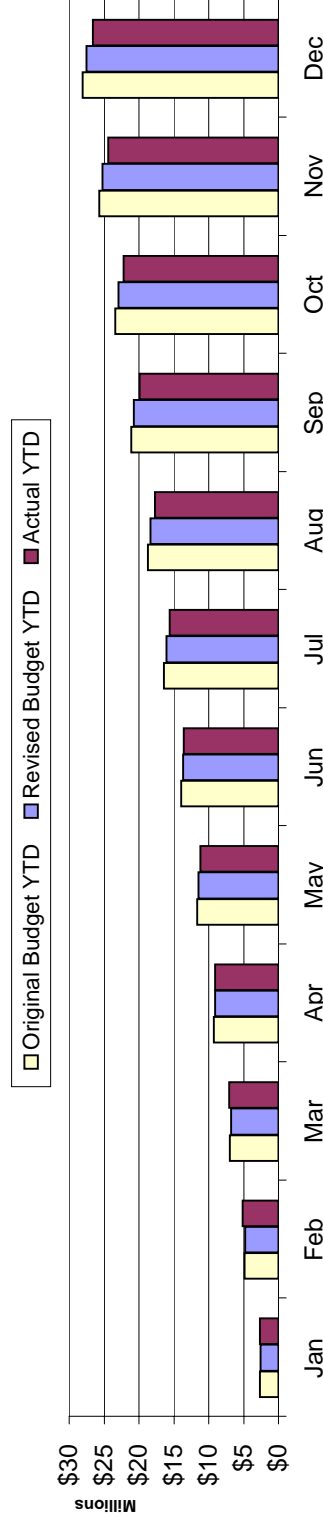


**Sales Tax Revenues
The City of Topeka, Kansas
At December 31, 2009
"Unaudited"**

Original and Revised Budget and Actual Sales Tax Revenue by Month 2009



Original and Revised Budget and Actual Sales Tax Revenue YTD 2009



Sales tax for December is the actual amount of \$2,120,684.

City of Topeka
Revenue Source Analysis - Local Sales Tax
For the Years 2005-2008 and 2009 Year-to-Date
"Unaudited"

	2005	2006	2007	2008	2009
Budget	\$ 25,255,000	\$ 27,240,000	\$ 26,970,000	\$ 27,500,000	\$ 27,500,000 ***
Revenue Recognized by Month:					
January	2,603,851	2,426,392	2,725,674	2,649,763	2,686,405
February	2,201,500	2,062,741	1,918,436	2,375,876	2,431,539
March	2,034,847	1,977,310	2,135,506	2,048,961	1,919,260
April	2,171,326	2,192,480	2,372,332	2,398,066	2,007,516
May	2,030,815	2,300,071	2,210,789	2,584,478	2,161,504
June	2,077,630	2,154,133	2,336,735	2,302,707	2,381,268
July	2,276,663	2,419,861	2,290,031	2,485,527	2,024,195
August	2,055,419	2,045,981	2,152,904	2,310,893	2,060,764
September	2,128,764	2,264,655	2,465,636	2,316,344	2,231,968
October	2,091,363	2,188,360	2,026,567	2,160,624	2,253,707
November	2,111,762	2,140,434	2,259,755	2,311,542	2,287,456
December	2,107,143	2,172,530	2,361,035	2,047,000	2,120,684
				**	
TOTAL	\$ 25,891,083	\$ 26,344,949	\$ 27,255,401	\$ 27,991,780	\$ 26,566,266

Accumulated Revenue Received Year-to-Date by Month:

January	2,603,851	2,426,392	2,725,674	2,649,763	2,686,405
February	4,805,351	4,489,133	4,644,111	5,025,638	5,117,944
March	6,840,198	6,466,443	6,779,617	7,074,599	7,037,204
April	9,011,525	8,658,923	9,151,949	9,472,665	9,044,719
May	11,042,340	10,958,994	11,362,738	12,057,143	11,206,224
June	13,119,970	13,113,127	13,699,473	14,359,850	13,587,492
July	15,396,633	15,532,989	15,989,504	16,845,376	15,611,687
August	17,452,052	17,578,970	18,142,408	19,156,269	17,672,451
September	19,580,816	19,843,625	20,608,045	21,472,614	19,904,419
October	21,672,179	22,031,985	22,634,611	23,633,238	22,158,126
November	23,783,941	24,172,419	24,894,367	25,944,780	24,445,582
December	25,891,083	26,344,949	27,255,401	27,991,780	26,566,266
				**	

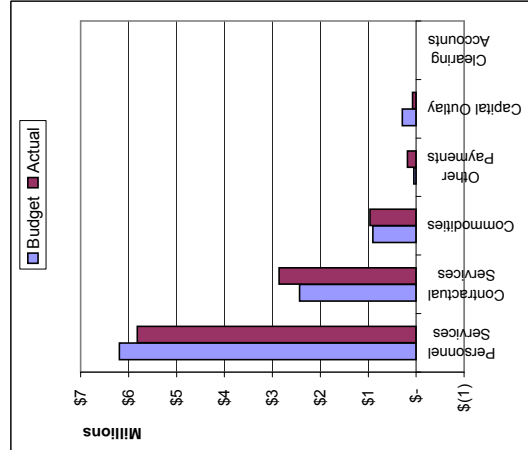
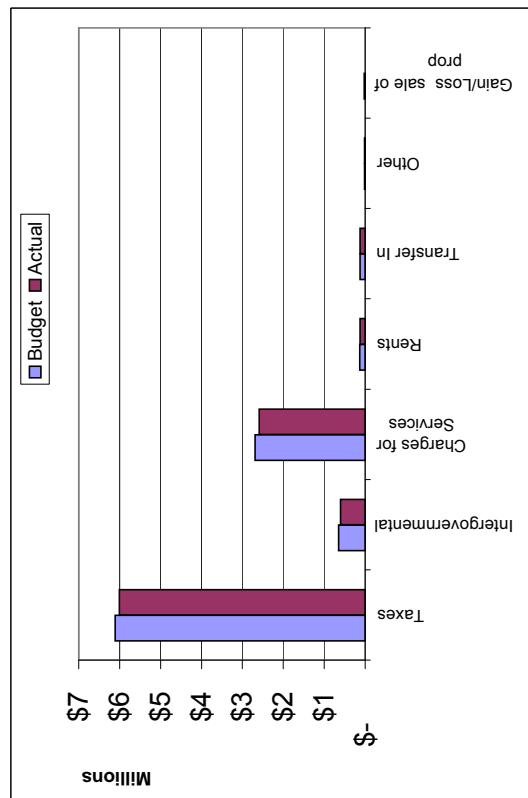
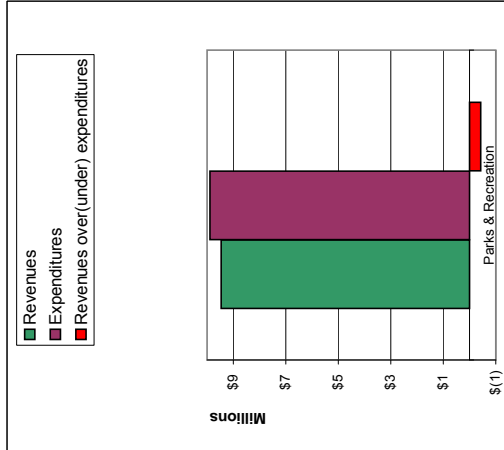
***2008 Sales Tax revised after receiving distribution in January 2009*

Sales tax for December is the actual amount of \$2,120,684.

****The projected sales tax for the year has been lowered from \$28,050,000 to \$27,500,000*

PARKS AND RECREATION FUND
 The City of Topeka, Kansas
 Annual Budget and Year-to-Date Actuals
 At December 31, 2009
 "Unaudited"

	2009 Annual Budget	% of Budget Spent	2009 Year-to-Date Budget	2009 Year-to-Date Actual	Year-to-Date Budget Variance	% YTD Actual to Budget
Revenues						
Taxes	\$ 6,109,948	98.3%	\$ 6,109,948	\$ 6,008,849	\$ (101,099)	98.3%
Intergovernmental	647,559	92.8%	647,559	600,948	(46,611)	92.8%
Charges for Services	2,691,925	96.1%	2,691,925	2,586,409	(105,516)	96.1%
Rents	131,000	95.2%	131,000	124,747	(6,253)	95.2%
Transfer In	129,000	100.0%	129,000	129,000	-	100.0%
Other	16,000	103.7%	16,000	16,587	587	103.7%
Gain/Loss sale of prop	20,000	0.0%	20,000	-	(20,000)	0.0%
Total Revenues	9,745,432	97.1%	9,745,432	9,466,540	(278,892)	97.1%
Expenditures *						
Personnel Services	6,193,226	93.9%	6,193,226	5,815,497	377,729	93.9%
Contractual Services	2,429,711	117.8%	2,429,711	2,861,413	(431,702)	117.8%
Commodities	900,656	106.6%	900,656	960,337	(59,681)	106.6%
Other Payments	48,500	371.1%	48,500	179,964	(131,464)	371.1%
Capital Outlay	290,371	25.6%	290,371	74,230	216,141	25.6%
Clearing Accounts	-	0.0%	-	(1,000)	1,000	0.0%
Total Expenditures	9,862,464	100.3%	9,862,464	9,890,440	(27,976)	100.3%
Revenues over/(under)	\$ (117,032)		\$ (117,032)	\$ (423,900)	\$ (306,868)	



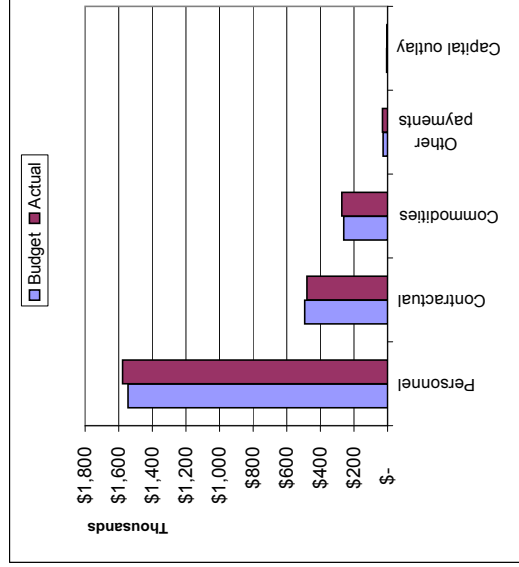
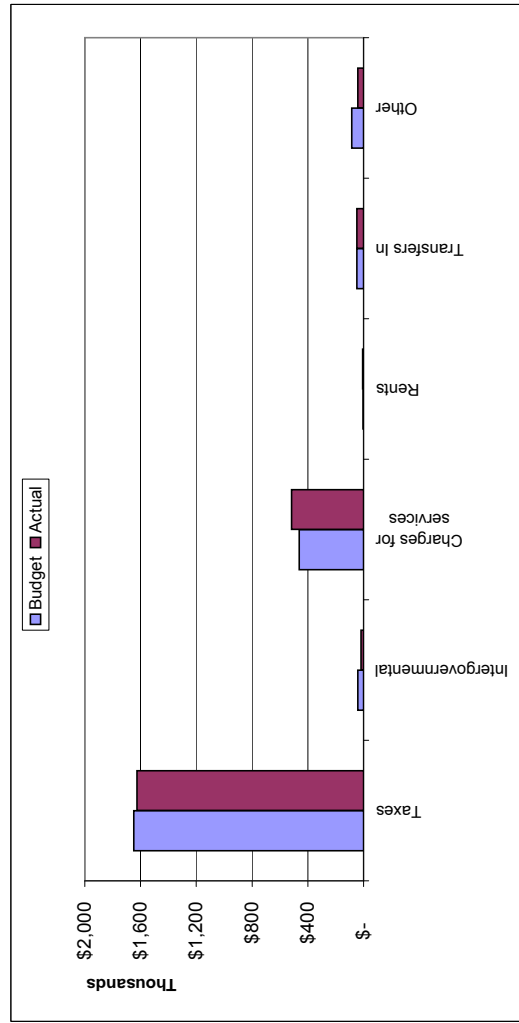
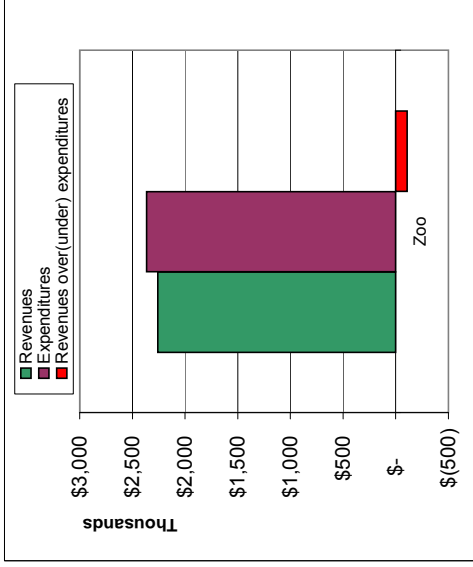
NOTE: Golf expenditures are through December.

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 their delinquent amounts are received in September.

Prepared by the City Controller's Office 1:53 PM, 1/28/2010

ZOO FUND
The City of Topeka, Kansas
Annual Budget and Year-to-Date Actuals
At December 31, 2009
"Unaudited"

	2009 Annual Budget	% of Budget Spent	2009 Year-to-Date Budget	2009 Year-to-Date Actual	Year-to-Date Budget Variance	% YTD Actual to Budget
Revenues						
Taxes	\$ 1,648,031	98.7%	\$ 1,648,031	\$ 1,626,201	\$ (21,830)	98.7%
Intergovernmental	40,320	47.9%	40,320	19,294	(21,026)	47.9%
Charges for services	461,500	111.9%	461,500	516,575	55,075	111.9%
Rents	2,500	263.2%	2,500	6,579	4,079	263.2%
Transfers In	48,500	100.0%	48,500	48,500	0	100.0%
Other	85,000	47.3%	85,000	40,230	(44,770)	47.3%
Total Revenue	2,285,851	98.8%	2,285,851	2,257,379	(28,472)	98.8%
Expenditures *						
Personnel	1,545,243	102.1%	1,545,243	1,577,599	(32,356)	102.1%
Contractual	493,351	97.2%	493,351	479,378	13,973	97.2%
Commodities	261,000	104.3%	261,000	272,319	(11,319)	104.3%
Other payments	27,000	114.9%	27,000	31,030	(4,030)	114.9%
Capital outlay	6,400	57.7%	6,400	3,693	2,707	57.7%
Total Expenditures	2,332,994	101.3%	2,332,994	2,364,019	(31,025)	101.3%
Revenues over(under) expenditures	\$ (47,143)		\$ (47,143)	\$ (106,639)	\$ (59,496)	



Revenues

Expenditures

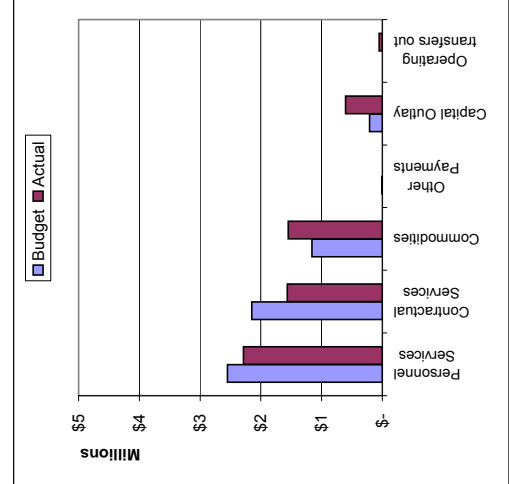
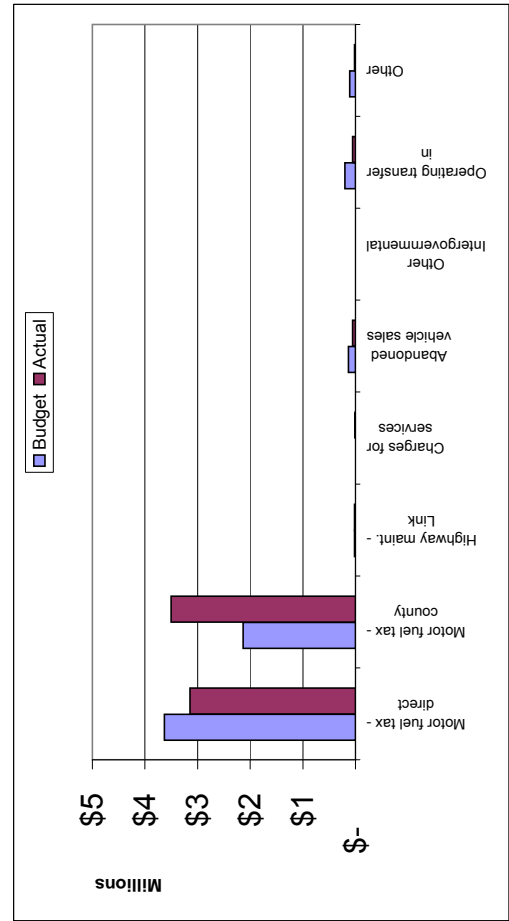
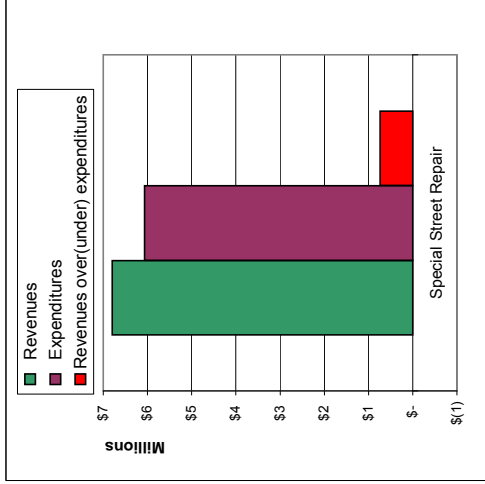
Note: Starting in 2009, the recording of how property tax is recorded was changed to reflect actual cash receipts versus accrual throughout the year. The majority of current year property taxes are received in January and June and then delinquent amounts are received in September.

Prepared by the City Controller's Office 10:42 AM, 1/28/2010

SPECIAL STREET REPAIR

The City of Topeka, Kansas
Annual Budget and Year-to-Date Actuals
At December 31, 2009
Unaudited

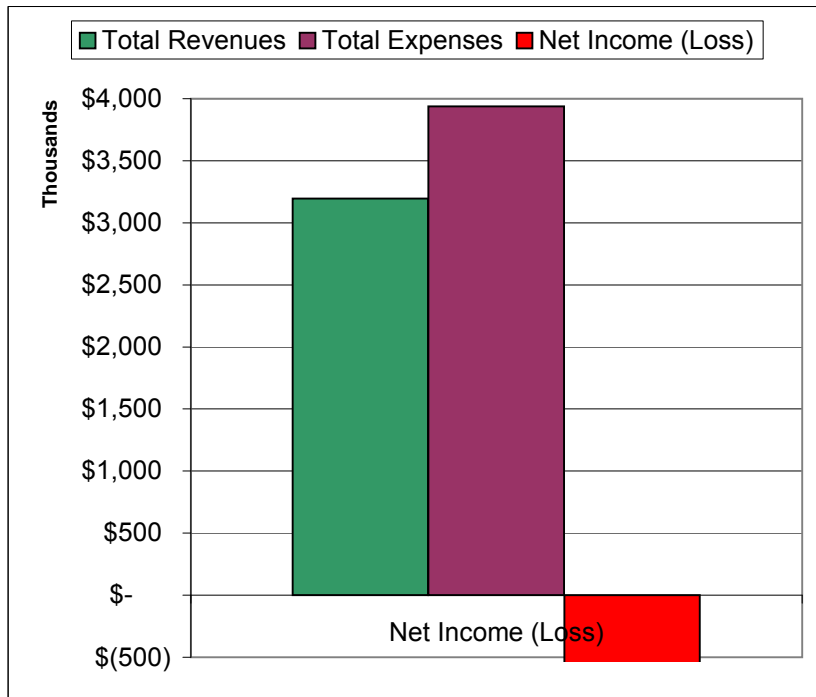
	2009 Annual Budget	% of Budget Spent	2009 Year-to-Date Budget	2009 Year-to-Date Actual	Year-to-Date Budget Variance	% YTD Actual to Budget
Revenues						
Motor fuel tax - direct	\$ 3,629,870	86.7%	\$ 3,147,298	\$ 3,147,298	\$ (482,572)	86.7%
Motor fuel tax - county	2,135,890	163.9%	2,135,890	3,500,839	1,364,949	163.9%
Highway maint. - Link	16,404	99.9%	16,404	16,393	(11)	99.9%
Charges for services	-	0.0%	-	7,192	7,192	0.0%
Abandoned vehicle sales	136,356	41.0%	136,356	55,968	(80,388)	41.0%
Other intergovernmental	-	0.0%	-	-	-	0.0%
Operating transfer in	200,000	25.9%	200,000	51,879	(148,121)	25.9%
Other	110,840	17.7%	110,840	19,647	(91,193)	17.7%
Total Revenues	6,229,360	109.1%	6,229,360	6,799,214	569,854	109.1%
Expenditures						
Personnel Services	2,548,447	89.8%	2,548,447	2,287,952	260,495	89.8%
Contractual Services	2,150,458	72.8%	2,150,458	1,565,447	585,011	72.8%
Commodities	1,158,308	133.8%	1,158,308	1,549,979	(391,671)	133.8%
Other Payments	3,000	0.0%	3,000	-	3,000	0.0%
Capital Outlay	208,782	291.4%	208,782	608,425	(399,643)	291.4%
Operating transfers out	-	0.0%	-	51,700	(51,700)	0.0%
Total Expenditures	6,068,995	99.9%	6,068,995	6,063,503	5,492	99.9%
Revenues over/(under)	\$ 160,365		\$ 160,365	\$ 735,711	\$ 575,346	



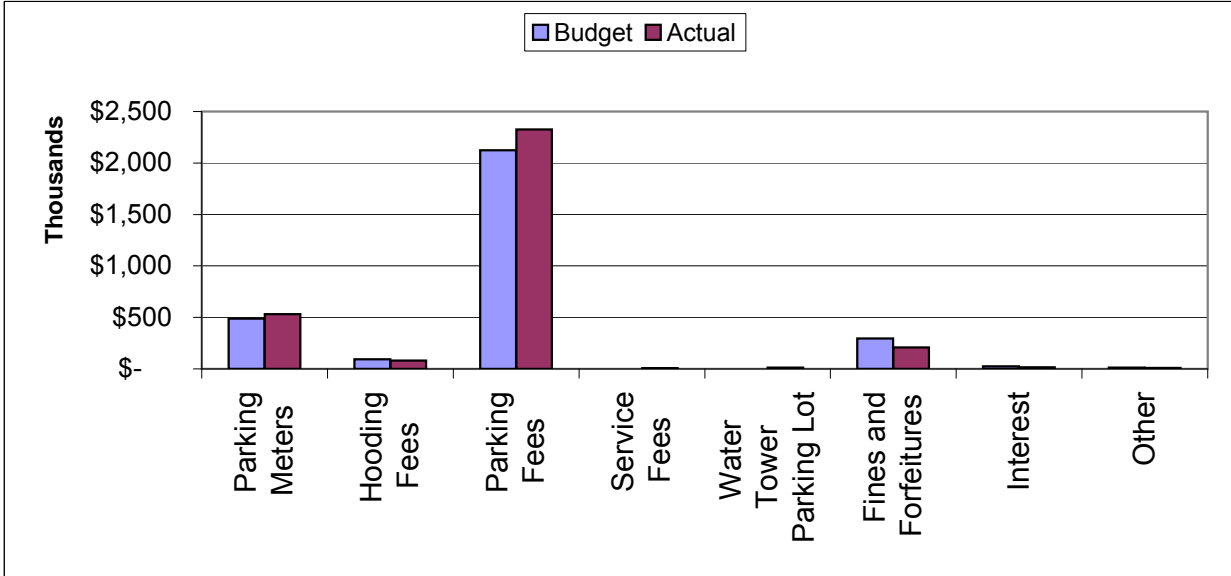
* Numbers shown include net encumbrances.

PARKING DIVISION
The City of Topeka, Kansas - Public Works Department
Statement of Revenues and Expenditures
At December 31, 2009
"Unaudited"

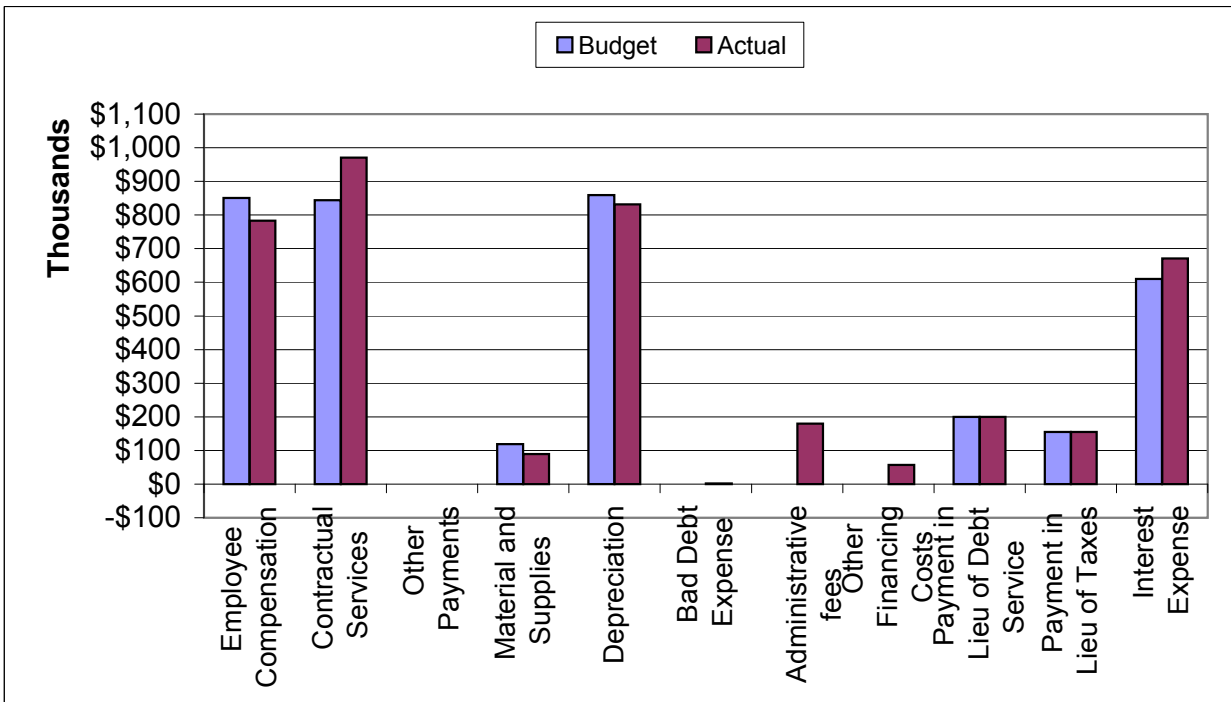
	2009 Annual Budget	2009 Year-to-Date Actual	% of Budget
Operating Revenues:			
Parking Meters	\$ 489,671	\$ 531,592	108.6%
Hooding Fees	94,262	81,097	86.0%
Parking Fees	2,122,604	2,325,521	109.6%
Service Fees	-	7,302	0.0%
Water Tower Parking Lot	-	13,014	0.0%
Fines and Forfeitures	296,490	209,355	70.6%
Interest	26,000	16,566	63.7%
Other	11,025	10,590	96.1%
Gain (Loss) on Sale of Assets	-	-	0.0%
Total Revenues	\$ 3,040,052	\$ 3,195,037	105.1%
Expenses:			
Operating Expenses:			
Employee Compensation	850,764	\$ 783,050	92.0%
Contractual Services	843,923	970,449	115.0%
Other Payments	107	248	231.8%
Material and Supplies	119,045	89,437	75.1%
Depreciation	858,820	831,882	96.9%
Bad Debt Expense	-	1,387	0.0%
Administrative fees	-	179,643	0.0%
Other Financing Costs	-	57,413	0.0%
Payment in Lieu of Debt Service	200,000	200,000	100.0%
Payment in Lieu of Taxes	155,000	155,000	100.0%
Interest Expense	609,640	670,567	110.0%
Total Expenses	\$ 3,637,299	\$ 3,939,076	108.3%
Net Income (Loss)	\$ (597,247)	\$ (744,039)	



PARKING DIVISION
The City of Topeka, Kansas - Public Works Department
Statement of Revenues and Expenditures
At December 31, 2009
"Unaudited"

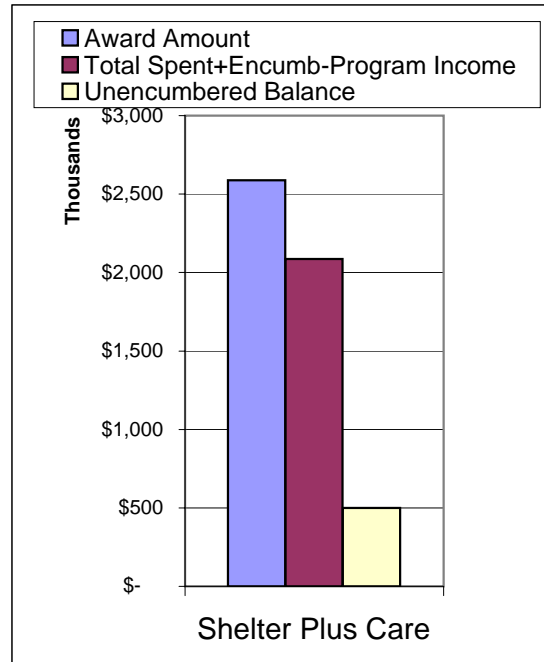
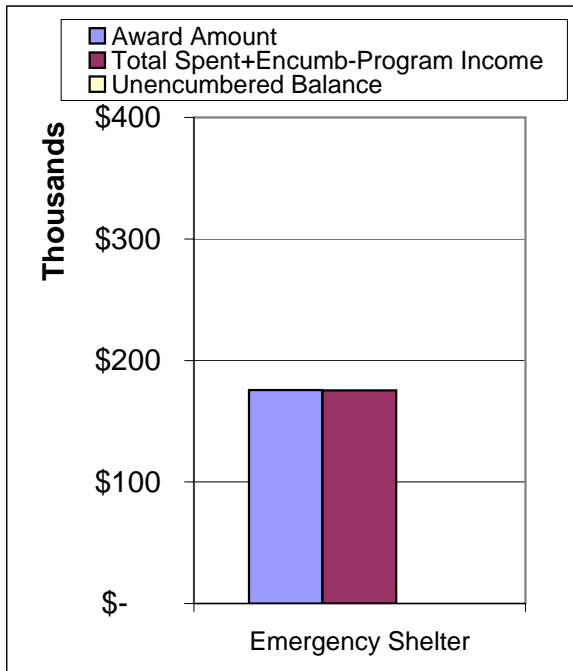
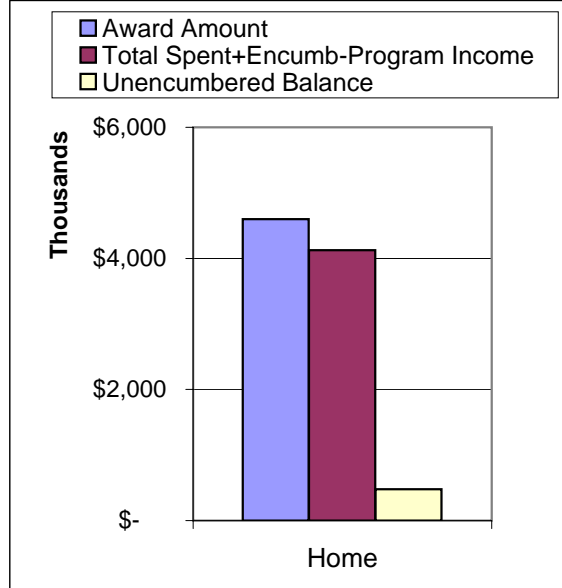
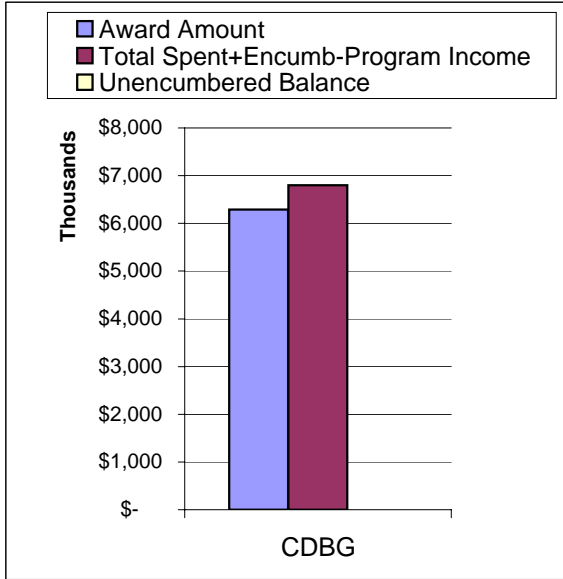


Revenues

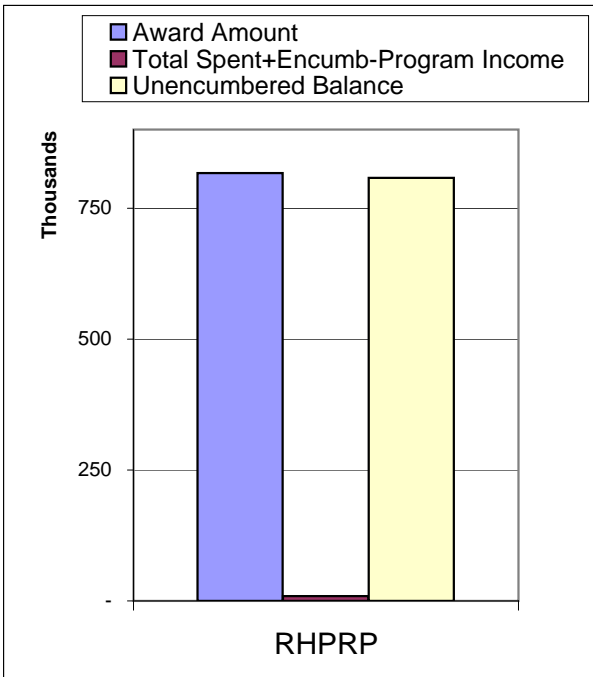
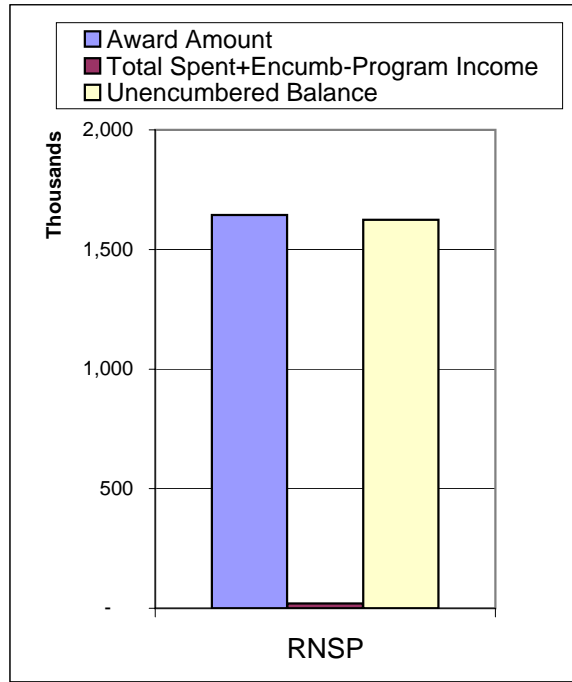
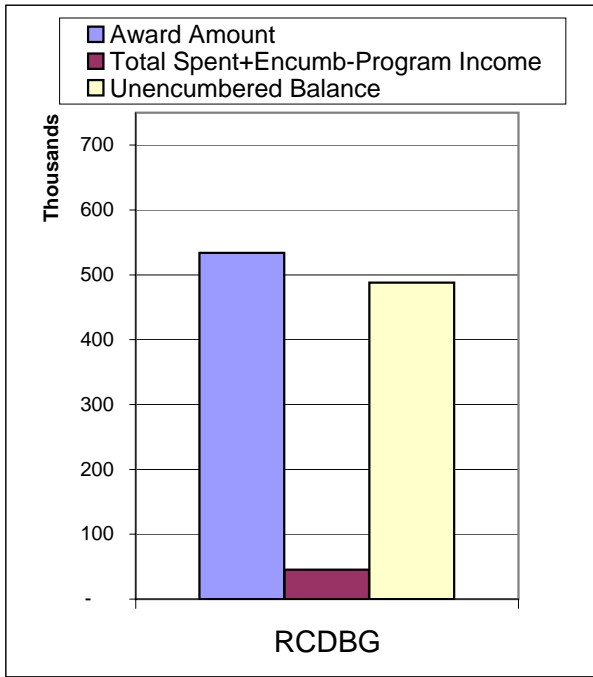


Expenditures

HOUSING & NEIGHBORHOOD DEVELOPMENT
The City of Topeka, Kansas
Summary of Grant Expenditures
At December 31, 2009
"Unaudited"



HOUSING & NEIGHBORHOOD DEVELOPMENT
The City of Topeka, Kansas
Summary of Grant Expenditures
At December 31, 2009
"Unaudited"



COMBINED WATER, WATER POLLUTION CONTROL & STORMWATER UTILITY DIVISION

The City of Topeka, Kansas - Public Works Department

Statement of Revenues and Expenditures

At December 31, 2009

"Unaudited"

	<u>This Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>
Operating Revenue:			
Water sales	1,764,241	24,610,685	23,904,262
Sewer service charge	1,878,799	22,504,791	22,348,629
Surcharges	37,937	458,547	449,691
Merchandise and service sales (net)	102,269	1,441,044	1,709,445
Shared customer service fees	72,325	861,824	834,984
Sewer licenses/permits	8,270	169,791	265,417
Fire protection fees	14,930	176,856	166,998
Office service charges	11,392	223,338	195,339
Sewer service assessments	-	1,593	10,948
Stormwater service charges	523,681	6,447,990	6,106,291
Total operating revenues	<u>4,413,844</u>	<u>56,896,459</u>	<u>55,992,004</u>
Operating expenses:			
Water production	320,880	3,596,477	3,323,408
Water distribution	620,467	7,361,438	7,577,041
Waste water laboratory	46,942	460,706	643,382
Waste water field operations	112,252	1,737,904	2,110,868
Waste water plant operations	469,165	5,024,120	4,860,952
Stormwater NPDES	12,240	207,176	144,637
Stormwater maintenance	94,927	1,580,379	1,202,756
Stormwater environmental services	7,675	103,567	87,521
Administrative and general	1,008,729	11,558,895	11,373,587
Depreciation expense	1,579,005	11,680,663	11,402,177
Customer service	248,122	2,650,510	2,537,535
Technical services	125,146	874,314	891,699
Total operating expenses	<u>4,645,550</u>	<u>46,836,149</u>	<u>46,155,563</u>
Operating income	<u>(231,706)</u>	<u>10,060,310</u>	<u>9,836,441</u>
Other income (expense):			
Interest on investments	68,240	949,517	1,068,877
Interest expense	(631,105)	(7,757,897)	(8,298,588)
Federal/State Grants	-	-	30,469
Transfers	(51,879)	(51,879)	-
Miscellaneous	3,024,506	3,802,280	2,604,784
Bond/loan expenses	(1,723)	(234,090)	(240,407)
Collection of charged off accounts	168	2,292	7,564
Bad debt expense net of recovery	(89,788)	(1,180,245)	(740,318)
WIP inventory adjustment	(77,754)	(77,754)	(4,170,032)
Gain (loss) on retirement of fixed assets	31,109	36,365	1,095
Total non-operating revenue (expense)	<u>2,271,774</u>	<u>(4,511,411)</u>	<u>(9,736,556)</u>
Net income (loss)	<u>\$ 2,040,068</u>	<u>\$ 5,548,899</u>	<u>\$ 99,885</u>

BANK BALANCES

City of Topeka, Kansas

At December 31, 2009

"Unaudited"

Pooled Cash:	
Cash on Hand	\$ 1,000.00
Cash in Bank - CoreFirst	11,937,576.38
U.S. Treasury Bills	-
U.S. Treasury Notes	-
Certificate of Deposits	-
U.S. Government Securities	29,500,000.00
Revenue Bond Reserve Trust	11,274,351.02
Municipal Investment Pool	20,901,594.61
Revenue Bond Construction Trust	2,150,259.70
Investments - Prepaid Interest	-
Investments - Unearned Discounts	-
Investments - Other	-
Investments - Premium	<u>223,298.60</u>
Total cash	75,988,080.31
Recorded Encumbrances & Liabilities	<u>24,693,159.44</u>
Unencumbered Cash Balance	\$ 51,294,920.87
Less Restricted Cash	
External/Internal	25,474,738.91
Less Committed Cash	
Retirement/Self Insurance Reserves	11,783,517.44
Amount Available for GO Debt	<u>1,631,566.35</u>
Unencumbered and Available Cash	<u><u>\$ 12,405,098.17</u></u>

CITY OF TOPEKA, KANSAS
Statement of Indebtedness

For the period ending
 December 31, 2009

Name & purpose of debt	Series	Date of issue	Interest rate %	Amount of debt issued	Amount Outstanding 01-Jan-09	Date due		Retired	Transactions Year-to-Date Refunded	Issued	Amount Outstanding 31-Dec-09
						Interest	Principal				
General Obligation Bonds (Pkg. Gar.	2001A	03/01/01	4.05 - 5.125	\$ 6,240,000	\$ 5,975,000	2/15 & 8/15	8/15	\$ 140,000	\$ 5,835,000	\$ -	\$ -
General Obligation Bonds Rfdg	2003A	03/01/03	1.80 - 4.125	6,205,000	4,305,000	2/15 & 8/15	8/15	415,000	3,890,000	-	-
General Obligation Bonds Rfdg	2003B	08/14/03	3.00 - 4.00	24,905,000	11,170,000	2/15 & 8/15	8/15	2,220,000	8,950,000	-	-
General Obligation Bonds	2003C	11/24/03	2.70 - 5.50	11,225,000	9,255,000	2/15 & 8/15	8/15	465,000	8,790,000	-	-
Taxable General Obligation Bonds	2004A	08/12/04	4.00 - 5.00	13,385,000	9,250,000	2/15 & 8/15	8/15	1,135,000	-	-	8,115,000
General Obligation Bonds Rfdg	2004B	10/07/04	3.00 - 4.25	39,125,000	27,110,000	2/15 & 8/15	8/15	3,045,000	24,065,000	-	-
General Obligation Bonds	2004C	11/23/04	3.00 - 5.00	6,875,000	5,785,000	2/15 & 8/15	8/15	270,000	5,515,000	-	-
General Obligation Bonds	2005A	02/17/05	3.30 - 5.50	5,635,000	5,005,000	2/15 & 8/15	8/15	220,000	-	-	4,785,000
General Obligation Bonds	2005B	11/29/05	3.50 - 5.00	9,410,000	9,410,000	2/15 & 8/15	8/15	50,000	-	-	9,360,000
Taxable General Obligation Bonds	2005C	11/29/05	4.875 - 5.25	5,070,000	3,675,000	2/15 & 8/15	8/15	470,000	-	-	3,205,000
General Obligation Bonds	2006A	11/28/06	4.00 - 4.25	13,670,000	12,595,000	2/15 & 8/15	8/15	490,000	-	-	12,105,000
General Obligation Bonds (Pkg. Gar.	2006B	11/28/06	4.00 - 4.375	7,570,000	7,430,000	2/15 & 8/15	8/15	145,000	-	-	7,285,000
General Obligation Bonds Rfdg	2007A	02/28/07	3.50 - 4.25	14,135,000	12,980,000	2/15 & 8/15	8/15	65,000	-	-	12,915,000
General Obligation Bonds	2007D	11/28/07	4.00 - 4.50	15,085,000	14,735,000	2/15 & 8/15	8/15	530,000	-	-	14,205,000
General Obligation & Refunding Bon	2008A	10/29/08	3.50 - 5.60	24,570,000	24,570,000	2/15 & 8/15	8/15	265,000	-	-	24,305,000
General Obligation Bonds	2009A	10/28/09	2.50 - 4.00	3,345,000	-	2/15 & 8/15	8/15	-	3,345,000	-	3,345,000
General Obligation & Refunding Bon	2009B	10/28/09	2.50 - 4.00	56,745,000	-	2/15 & 8/15	8/15	-	56,745,000	-	56,745,000
Subtotal General Obligation Bonds				263,195,000	163,250,000			9,925,000	57,045,000	60,090,000	156,370,000
Heartland Park STAR bonds ¹	2006A	03/30/06	4.00 - 5.50	10,405,000	\$10,405,000	2/15 & 8/15	8/15	\$ 250,000	\$ -	\$ -	\$ 10,155,000
College Hill TIF Bonds ²	2006A	07/27/06	4.125 - 5.75	5,840,000	5,840,000	2/15 & 8/15	8/15	185,000	-	-	5,655,000
Subtotal Other General Obligation Bonds				16,245,000	16,245,000			435,000	\$ -	\$ -	15,810,000
Total General Obligation Bonds				\$ 279,440,000	\$ 179,495,000			\$ 10,360,000	\$ 57,045,000	\$ 60,090,000	\$ 172,180,000
W&WPC Util. Rfdg. Rev.	2004A	02/19/04	2.00 - 6.00	\$ 46,180,000	\$ 41,470,000	2/1 & 8/1	8/1	\$ 1,005,000	\$ -	\$ -	\$ 40,465,000
W&WPC Util. Rev.	2005A	12/08/05	4.00 - 7.50	14,875,000	13,975,000	2/1 & 8/1	8/1	225,000	-	-	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
Combined Utility Refunding.	2006B	10/18/06	4.00 - 5.00	22,600,000	22,095,000	2/1 & 8/1	8/1	705,000	-	-	21,390,000
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
Combined Utility Taxable	2007C	07/17/07	6.00	2,140,000	2,130,000	2/1 & 8/1	8/1	45,000	-	-	2,085,000
Subtotal Utility Revenue Bonds				123,380,000	117,255,000			1,980,000	\$ -	\$ -	115,275,000
Topeka Boulevard Bridge ²	2006	06/15/06	4.00 - 5.00	30,625,000	26,105,000	6/15 & 12/15	12/15	\$ 2,430,000	\$ -	\$ -	\$ 23,675,000
Subtotal Other Revenue Bonds				30,625,000	26,105,000			2,430,000	\$ -	\$ -	23,675,000
Total Revenue Bonds				\$ 154,005,000	\$ 143,360,000			\$ 4,410,000	\$ -	\$ -	\$ 138,950,000
KDHE Revolving Loan (WPC)	01/27/93	3.11 - 3.66	\$ 110,215,967	\$ 69,478,548	12/1 & 6/1	12/1 & 6/1	\$ 5,598,624	\$ -	\$ 5,055,397	\$ 68,935,321	
KDHE Revolving Loan (Water)	04/06/98	2.50 - 3.75	33,182,304	21,132,436	12/1 & 6/1	12/1 & 6/1	1,210,837	-	762,753	20,684,352	
Total Kansas DHE Revolving Loan			\$ 143,398,271	\$ 90,610,984			\$ 6,809,461	\$ -	\$ 5,818,150	\$ 89,619,673	
Temporary Notes Series	2008A	10/29/08	4.500	\$ 16,350,000	\$ 16,350,000	11/01/09	11/01/09	\$ 16,350,000	\$ -	\$ -	\$ -
Temporary Notes Series	2009A	02/19/09	3.050	820,000	-	11/01/10	11/01/10	-	820,000	-	-
Temporary Notes Series	2009B	10/28/09	2.000	24,890,000	-	11/01/10	11/01/10	-	-	24,890,000	24,890,000
Total Temporary Notes			\$ 42,060,000	\$ 16,350,000			\$ 16,350,000	\$ 820,000	\$ 25,710,000	\$ 24,890,000	
Total Debt			\$ 618,903,271	\$ 429,815,984			\$ 37,929,461	\$ 57,865,000	\$ 91,618,150	\$ 425,639,673	

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

City of Topeka
At December 31, 2009
"Unaudited"

	101	216	228	230	236	265	267
	General	Downtown Improvement	Special Alcohol Program	General Improvement	Special Liability	Parks and Recreation	Zoo Improvements
	\$	\$	\$	\$	\$	\$	\$
Cash balance (pooled)	5,160,119.20	34,050.60	533,734.77	588,265.35	1,081,261.09	410,707.83	-
Cash balance reconciled to fund bal							
Deduct accounts payable	2,523,401.79	-	38,000.00	17,132.36	898.00	281,446.84	-
Deduct encumbrances	1,032,033.86	-	-	165,351.69	32,777.28	23,288.39	-
Unencumbered cash	1,604,683.55	34,050.60	495,734.77	405,781.30	1,047,585.81	105,972.60	-
Add accounts receivable	26,889,959.31	3,403.84	-	-	319,185.00	184,284.64	-
Add change funds/deposits	9,580.00	-	-	-	-	6,725.00	-
Add other receivable/prepaid expenses	-	-	-	-	-	36,689.73	-
Deduct assets for restricted uses	-	-	-	-	-	-	-
Deduct deferred revenue	23,164,893.38	-	-	-	319,185.00	674.00	-
Estimated fund balance	5,339,329.48	37,454.44	495,734.77	405,781.30	1,047,585.81	332,997.97	-
Statement of changes in fund balance							
Fund balance beginning of year	7,970,819.81	25,017.16	481,274.15	476,575.09	722,979.66	917,378.86	6,933.88
Add current revenue	67,059,559.28	168,692.93	539,253.04	976,134.89	521,865.48	9,466,539.94	-
Deduct current expenditures	68,659,015.75	156,255.65	524,792.42	881,576.99	164,482.05	10,027,632.44	6,933.88
Deduct:							
Reserve change funds/deposits	-	-	-	-	-	-	-
Reserve for encumbrances	1,032,033.86	-	-	165,351.69	32,777.28	23,288.39	-
Estimated fund balance	5,339,329.48	37,454.44	495,734.77	405,781.30	1,047,585.81	332,997.97	-

STATUS OF GOVERNMENTAL FUNDS

City of Topeka

At December 31, 2009

"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	\$ 17,949.69	\$ 26,170.22	\$ 200,916.34	\$ 1,032,462.72	\$ 1,436,251.21
Cash balance reconciled to fund bal						
Deduct accounts payable	62,285.33	-	-	-	-	-
Deduct encumbrances	245.30	-	391,625.00	112,500.00	-	-
Unencumbered cash	107,638.38	17,949.69	(365,454.78)	88,416.34	1,032,462.72	1,436,251.21
Add accounts receivable	-	-	430,259.00	533,249.99	-	-
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	\$ 17,949.69	\$ 64,804.22	\$ 127,207.62	\$ 1,032,462.72	\$ 1,436,251.21
Statement of changes in fund balance						
Fund balance beginning of year	\$ 216,873.77	\$ 57,002.94	\$ 881,817.41	\$ 310,384.62	\$ 742,552.81	\$ 1,444,852.81
Add current revenue	2,257,379.34	-	1,719,806.89	75,000.00	640,496.72	-
Deduct current expenditures	2,363,773.43	39,053.25	2,145,195.08	145,677.00	350,586.81	8,601.60
Deduct:	110,479.68	17,949.69	456,429.22	239,707.62	1,032,462.72	1,436,251.21
Reserve change funds/deposits	-	-	-	-	-	-
Reserve for encumbrances	245.30	-	391,625.00	112,500.00	-	-
Estimated fund balance	\$ 110,234.38	\$ 17,949.69	\$ 64,804.22	\$ 127,207.62	\$ 1,032,462.72	\$ 1,436,251.21

STATUS OF GOVERNMENTAL FUNDS

City of Topeka

At December 31, 2009

"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)	\$ 99,025.27	\$ 396,658.86	\$ -	\$ 1,583,188.41	\$ 1,143,728.00	\$ 6,739,515.60
Cash balance reconciled to fund bal						
Deduct accounts payable	-	-	-	335,425.07	-	-
Deduct encumbrances	-	228,497.00	-	938,419.64	-	-
Unencumbered cash	99,025.27	168,161.86	-	309,343.70	1,143,728.00	6,739,515.60
Add accounts receivable	-	-	8,096,332.68	886,182.36	-	14,944,270.23
Add change funds/deposits	-	-	-	-	-	-
Add other receivable/prepaid expenses	-	-	-	-	-	-
Deduct assets for restricted uses	-	-	-	-	-	-
Deduct deferred revenue	-	-	-	-	-	14,934,550.00
Estimated fund balance	\$ 99,025.27	\$ 168,161.86	\$ 8,096,332.68	\$ 1,195,526.06	\$ 1,143,728.00	\$ 6,749,235.83
Statement of changes in fund balance						
Fund balance beginning of year	\$ 61,839.77	\$ 265,415.86	\$ 4,860,144.55	\$ 939,996.34	-	\$ 6,513,003.59
Add current revenue	37,185.50	131,243.00	7,809,194.39	6,799,214.24	1,143,728.00	73,203,480.23
Deduct current expenditures	-	-	4,573,006.26	5,605,264.88	-	72,967,247.99
Deduct:	99,025.27	396,658.86	8,096,332.68	2,133,945.70	1,143,728.00	6,749,235.83
Reserve change funds/deposits	-	-	-	-	-	-
Reserve for encumbrances	-	228,497.00	-	938,419.64	-	-
Estimated fund balance	\$ 99,025.27	\$ 168,161.86	\$ 8,096,332.68	\$ 1,195,526.06	\$ 1,143,728.00	\$ 6,749,235.83

INTERNAL SERVICES FUNDS
Statement of Revenues, Expenses & Changes in Retained Earnings
City of Topeka
At December 31, 2009
"Unaudited"

	613 Information Technology	614 Fleet Services	640 Self Insured Workers' Comp	641 Insurance Vehicle Damage	642 Group Health	643 Risk Mgmt Reserve	644 Unemployment Compensation
Revenues							
Charges for services	\$ 3,878,699.96	\$ 1,413,647.11	\$ 1,286,271.45	\$ 477,999.24	\$ 8,914,370.49	-	\$ 122,642.18
Licenses and permits	80,234.96	-	-	-	-	-	-
Insurance recoveries	-	-	94,262.57	41,421.21	-	-	-
Other revenue	1,139.45	1,127.21	-	-	18,323.76	-	-
Transfer from General Fund	-	-	-	-	-	-	-
Total Revenue	3,960,074.37	1,414,774.32	1,380,534.02	519,420.45	8,932,694.25	-	122,642.18
Expenses:							
Personnel services	1,083,201.42	1,156,379.31	53,573.60	-	-	-	-
Contractual services	1,996,973.23	154,957.40	821,975.76	204,810.00	1,208,363.93	-	11,000.04
Commodities	209,140.33	75,317.74	47.51	-	-	-	-
Other payments & costs	-	71.80	599,707.63	112,415.64	8,790,645.97	-	174,525.69
Total Expenses	3,289,314.98	1,386,726.25	1,475,304.50	317,225.64	9,999,009.90	-	185,525.73
Net income before depreciation	670,759.39	28,048.07	(94,770.48)	202,194.81	(1,066,315.65)	-	(62,883.55)
Depreciation	641,223.73	53,274.34	-	-	-	-	-
Interest Income	818.41	-	13,740.16	-	59,802.02	14,582.49	-
Interest Expense	258,370.08	-	-	-	-	-	-
Gain (loss) on disposal of assets	-	-	-	-	-	-	-
Transfer to other funds	-	-	-	-	-	-	-
Net Income (Loss)	(228,016.01)	(25,226.27)	(81,030.32)	202,194.81	(1,006,513.63)	14,582.49	(62,883.55)
Retained Earnings beginning of year	760,350.37	864,981.01	440,487.90	653,971.58	6,693,195.86	1,659,783.93	437,082.34
Retained Earnings end of year	\$ 532,334.36	\$ 839,754.74	\$ 359,457.58	\$ 856,166.39	\$ 5,686,682.23	\$ 1,674,366.42	\$ 374,198.79