
Department of Financial Services

City of Topeka, Kansas Interim Financial Report

For the Period Ended

February 28, 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

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Dee Chinn, AR and Utility Billing Specialist

Curtis R. Cox, City Treasurer

**Interim
Financial Statement Index
February 28, 2010**

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CITY OF TOPEKA

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March 11, 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 two months ended February 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,

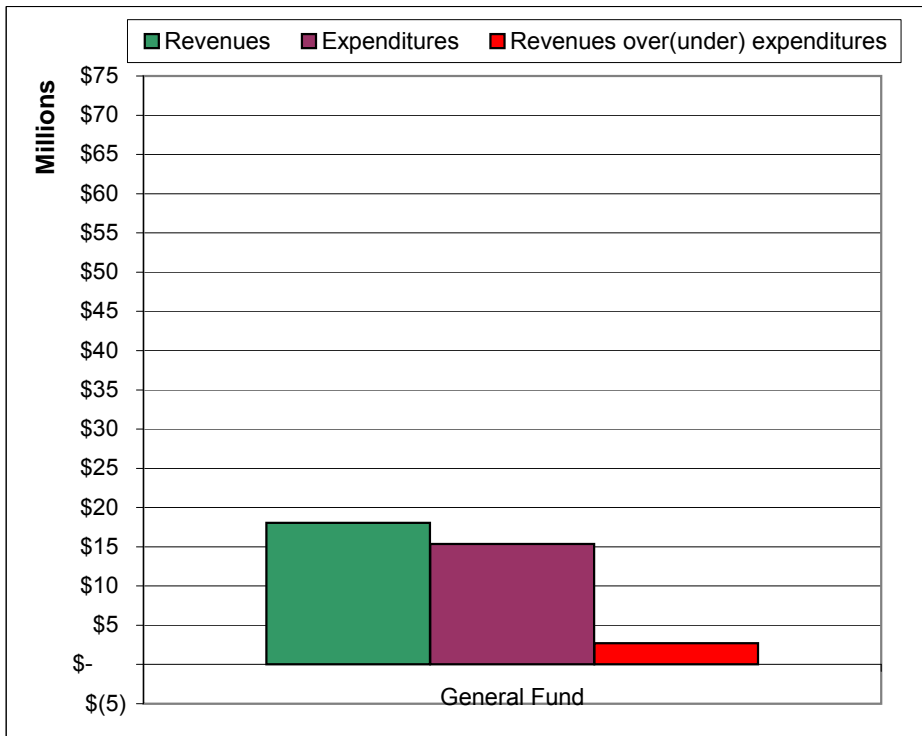
Tina M. Loyd

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 February 28, 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	28.3%	\$ 9,040,720	\$ 15,343,877	\$ 6,303,157	169.7%
Intergovernmental	1,497,170	0.8%	249,528	11,947	(237,581)	4.8%
Licenses & permits	14,200,700	5.0%	2,366,783	711,481	(1,655,302)	30.1%
Charges for services	7,773,125	11.4%	1,295,521	888,448	(407,073)	68.6%
Fines/forfeitures	2,285,300	17.0%	380,883	387,643	6,759	101.8%
Rents/interest	746,000	12.4%	124,333	92,659	(31,674)	74.5%
Other	2,501,755	25.0%	416,959	625,197	208,238	149.9%
Total Revenue	83,248,368	21.7%	13,874,728	18,061,252	4,186,524	130.2%
Expenditures *						
Personnel	61,674,620	16.6%	10,279,103	10,245,440	33,663	99.7%
Contractual	14,461,659	27.6%	2,410,277	3,998,491	(1,588,214)	165.9%
Commodities	3,583,638	13.3%	597,273	475,309	121,964	79.6%
Other payments	1,492,884	32.4%	248,814	483,297	(234,483)	194.2%
Capital outlay	2,007,046	11.6%	334,508	231,866	102,642	69.3%
Transfers out	-	0.0%	-	-	-	0.0%
Clearing account	(583,368)	15.1%	(97,228)	(88,018)	(9,210)	90.5%
Total Expenditures	82,636,479	18.6%	13,772,747	15,346,385	(1,573,638)	111.4%
Revenues over(under) expenditures	\$ 611,889		\$ 101,982	\$ 2,714,867	\$ 2,612,886	

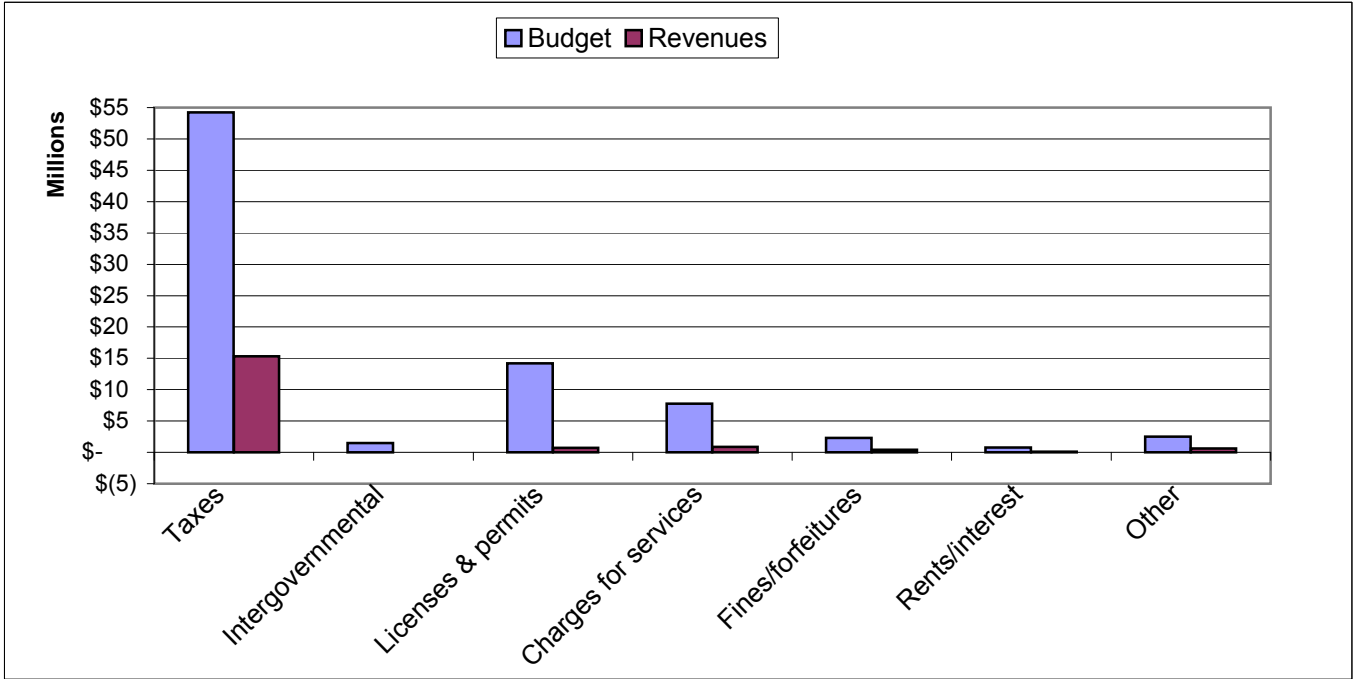


	YTD
Property Tax	9,623,529
Vehicle Tax	72,798
Sales Tax	4,623,033
Assessments	11,330
PILODS	25,000
PILOTS	988,186
Total Taxes	\$15,343,877

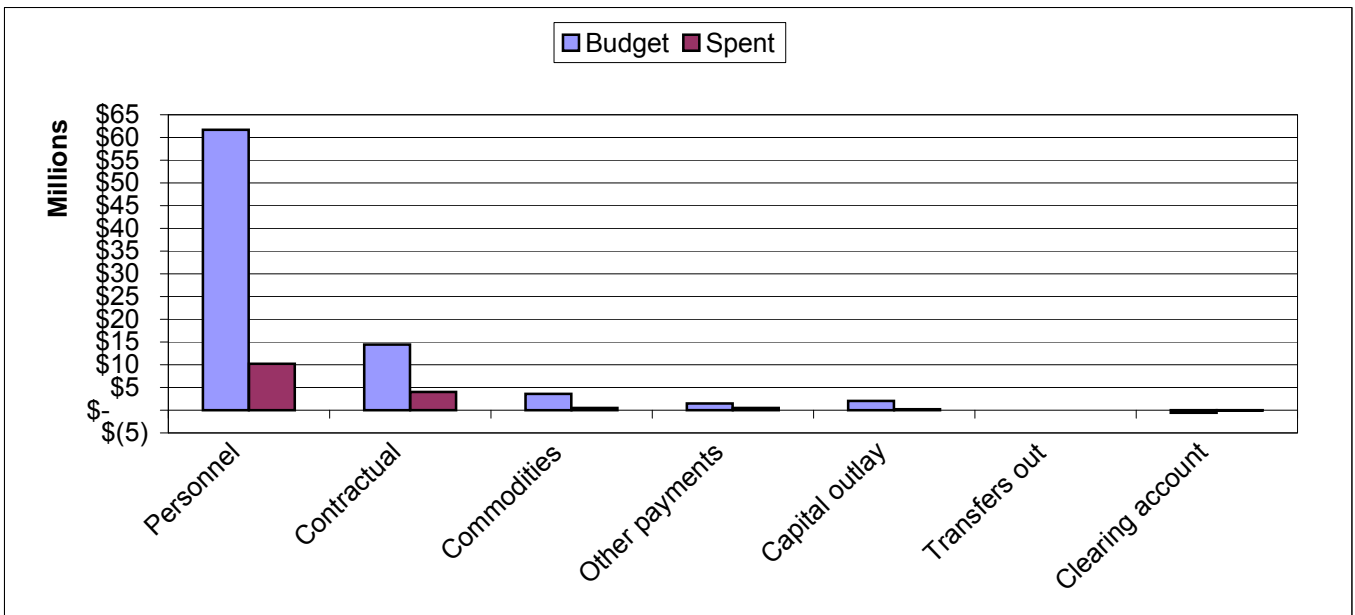
Note: Starting in 2009, the recording of how property tax is recorded was changed to reflect actual cash receipts versus accrual throughout the year. The majority of current year property taxes are received in January and June and then delinquent amounts in September.

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
 The City of Topeka, Kansas
 Annual Budget and Year-to-Date Actuals
 At February 28, 2010
 "Unaudited"

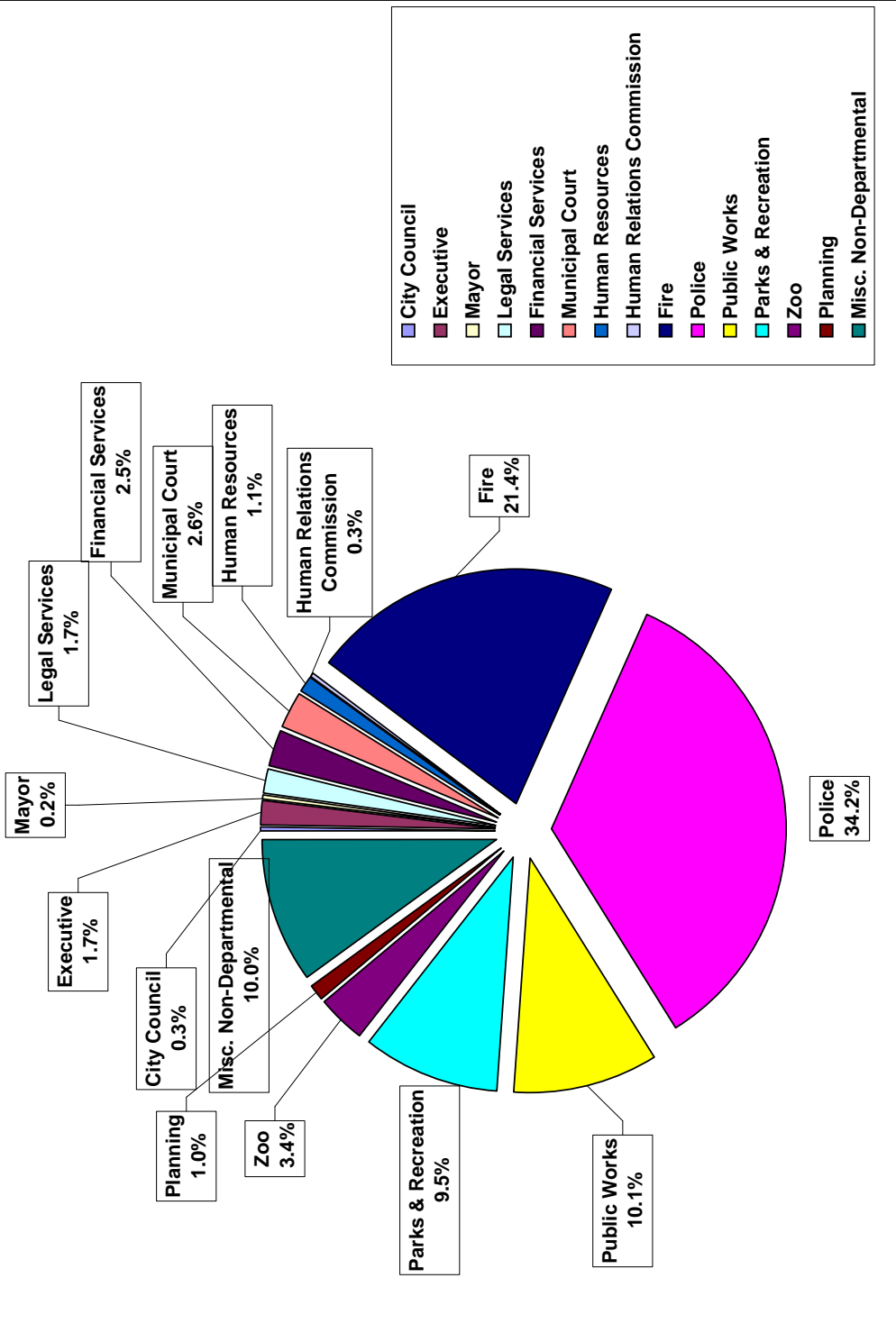


Revenues



Expenditures

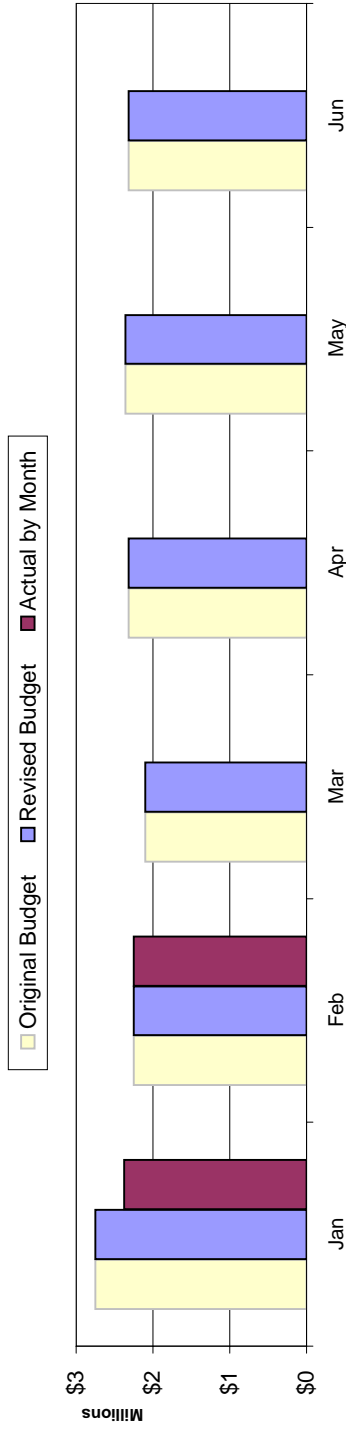
General Fund Composition by 2010 YTD Expenses



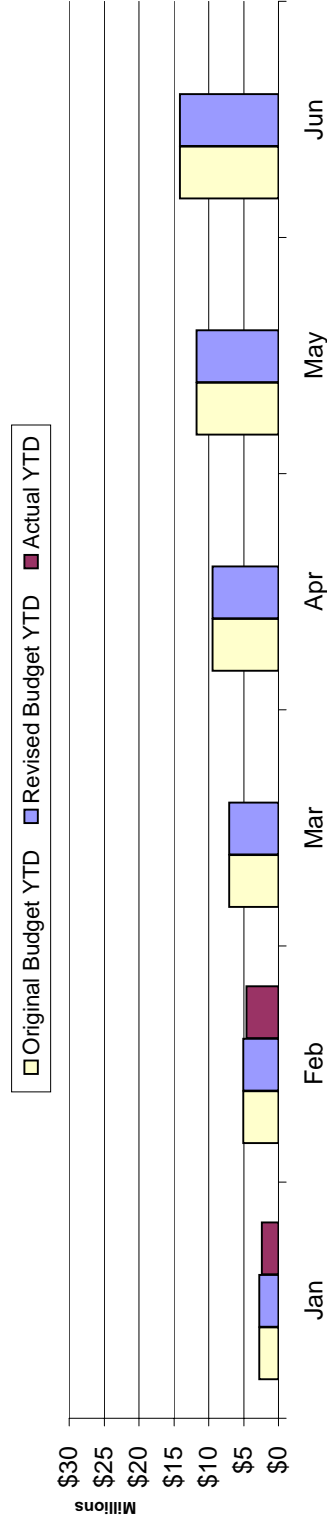
Note: Starting in 2010 funds for General Improvement, Parks & Recreation, Zoo, and Unsafe Structures were combined into the General Fund.

**Sales Tax Revenues
The City of Topeka, Kansas
At February 28, 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 February is an estimated amount of \$2,249,770.

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	2,249,770
March	1,977,310	2,135,506	2,048,961	1,919,260	
April	2,192,480	2,372,332	2,398,066	2,007,516	
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	\$ 4,623,032

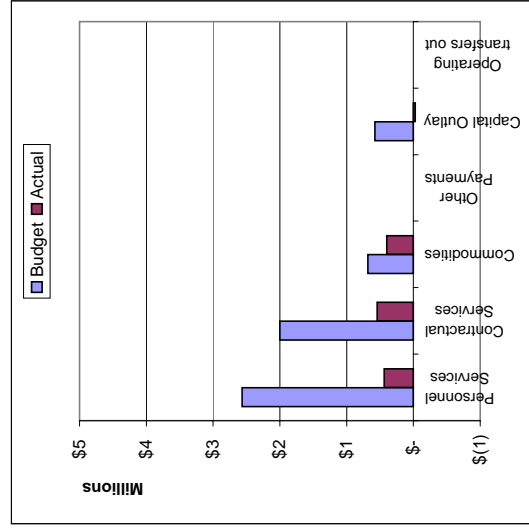
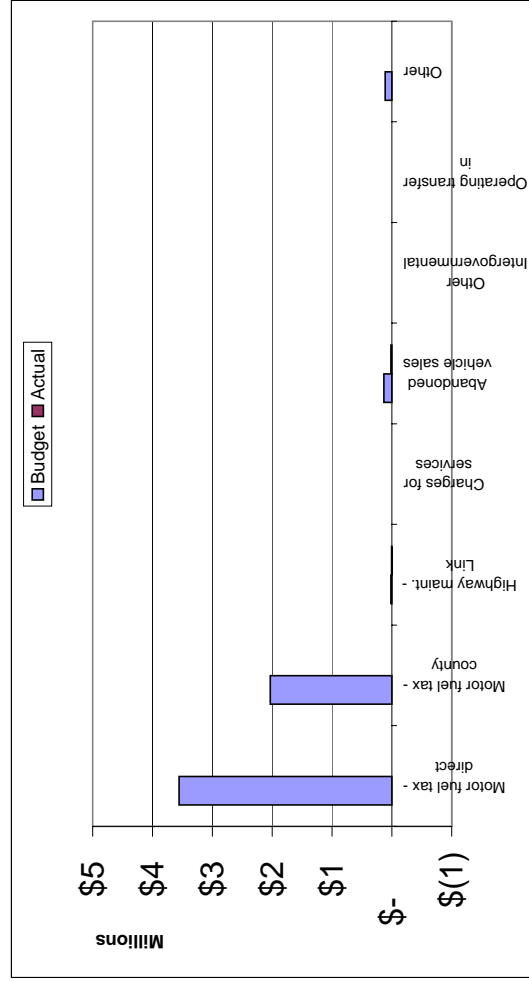
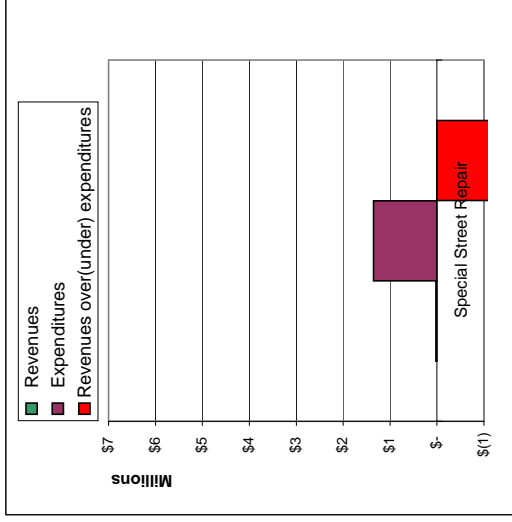
Accumulated Revenue Received Year-to-Date by Month:

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	4,623,032
March	6,466,443	6,779,617	7,074,599	7,037,204	
April	8,658,923	9,151,949	9,472,665	9,044,719	
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	
			**		

February is an estimate based on six year average

SPECIAL STREET REPAIR
 The City of Topeka, Kansas
 Annual Budget and Year-to-Date Actuals
 At February 28, 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	0.0%	\$ 592,645	\$ -	\$ (592,645)	0.0%
Motor fuel tax - county	2,031,240	0.0%	338,540	-	(338,540)	0.0%
Highway maint. - Link	16,404	25.2%	2,734	4,135	1,401	151.2%
Charges for services	-	0.0%	-	(2)	(2)	0.0%
Abandoned vehicle sales	136,356	12.7%	22,726	17,336	(5,390)	76.3%
Other Intergovernmental	-	0.0%	-	-	-	0.0%
Operating transfer in	-	0.0%	-	-	-	0.0%
Other	110,840	0.0%	18,473	-	(18,473)	0.0%
Total Revenues	5,850,710	0.4%	975,118	21,469	(953,650)	2.2%
Expenditures						
Personnel Services	2,565,683	17.1%	427,614	439,264	(11,650)	102.7%
Contractual Services	2,001,481	27.1%	333,580	541,680	(208,099)	162.4%
Commodities	684,269	58.3%	114,045	399,006	(284,961)	349.9%
Other Payments	3,000	0.0%	500	-	500	0.0%
Capital Outlay	578,782	-4.6%	96,464	(26,909)	123,372	-27.9%
Operating transfers out	-	0.0%	-	-	-	0.0%
Total Expenditures	5,833,215	23.2%	972,203	1,353,040	(380,838)	139.2%
Revenues over(under)	\$ 17,495		\$ 2,916	\$ (1,331,572)	\$ (1,334,487)	

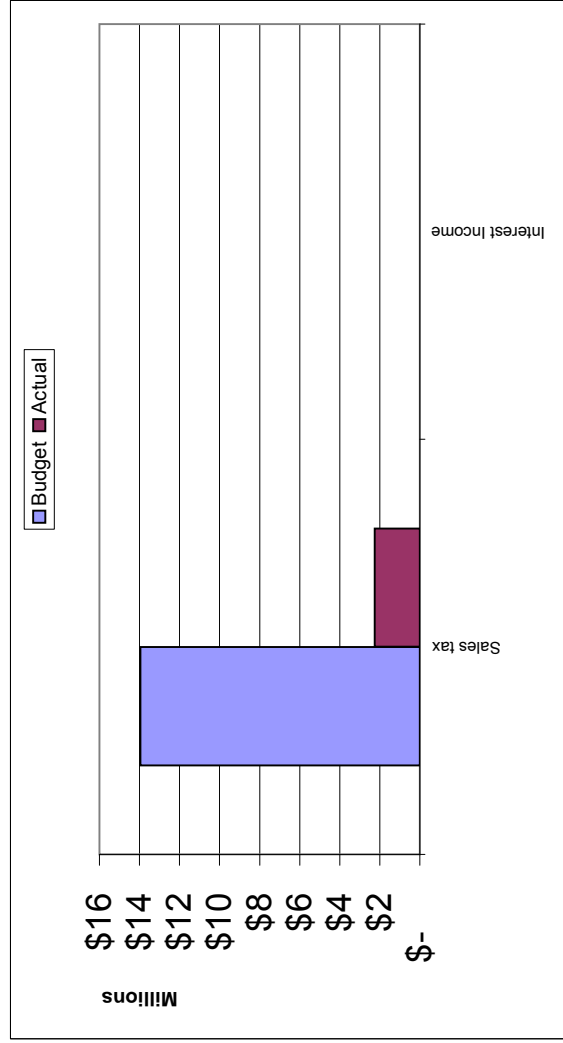
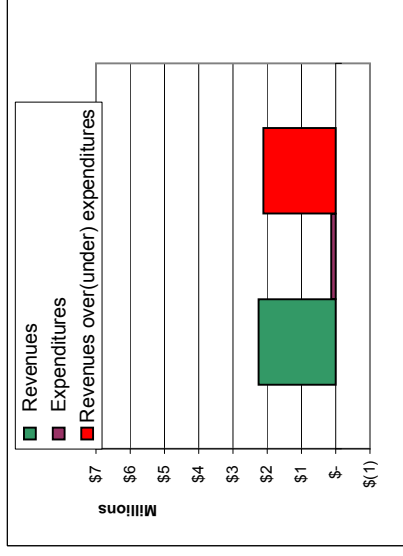


* Numbers shown include net encumbrances.
 The next Shawnee County Highway distribution will be in March and the next State Highway distribution will be in April.
 Prepared by the City Controller's Office 10:02 AM, 3/12/2010

STREET REPAIRS 1/2% SALES TAX

The City of Topeka, Kansas
Annual Budget and Year-to-Date Actuals
At February 28, 2010
"Unaudited"

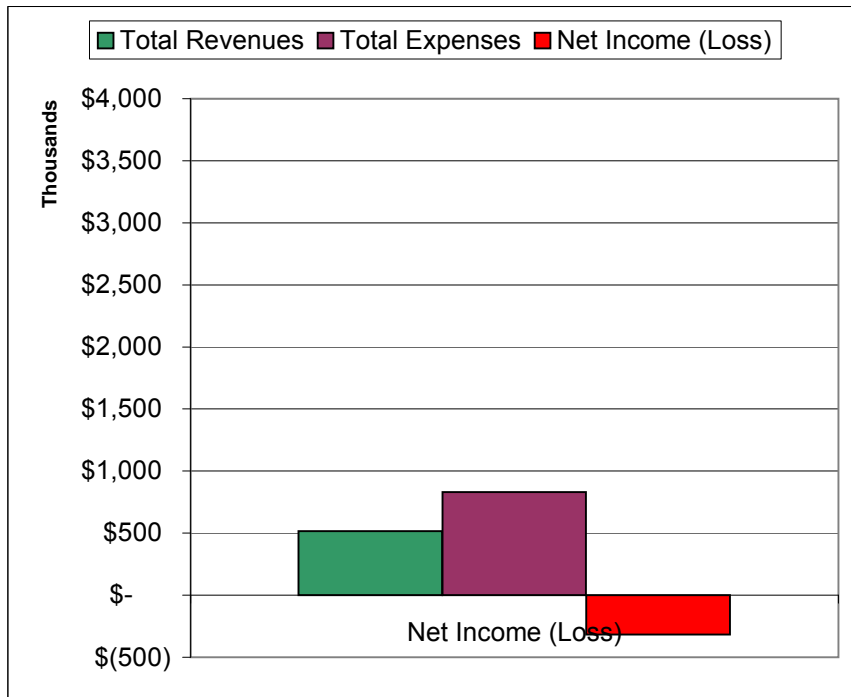
	2010 Annual Budget	% of Budget Spent	2010 Year-to-Date Budget	2010 Year-to-Date Actual	Year-to-Date Budget Variance	% YTD Actual to Budget
Revenues						
Sales tax	\$ 13,956,000	16.1%	\$ 2,326,000	\$ 2,246,972	\$ (79,028)	96.6%
Interest Income	-	0.0%	-	4,334	4,334	0.0%
Total Revenues	13,956,000	16.1%	2,326,000	2,251,306	(74,694)	96.8%
Expenditures						
Street Repair In House	15,056,000	0.6%	2,509,333	87,172	2,422,162	3.5%
Curb & Gutters	-	0.0%	-	30,021	(30,021)	0.0%
Sidewalks	-	0.0%	-	25	(25)	0.0%
Alleys	-	0.0%	-	21	(21)	0.0%
Street Lights	-	0.0%	-	-	-	0.0%
ADA Sidewalk Ramps	-	0.0%	-	18,024	(18,024)	0.0%
Total Expenditures	15,056,000	0.9%	2,509,333	135,263	(2,374,071)	5.4%
Revenues over/(under)	\$ (1,100,000)		\$ (183,333)	\$ 2,116,043	\$ 2,299,376	



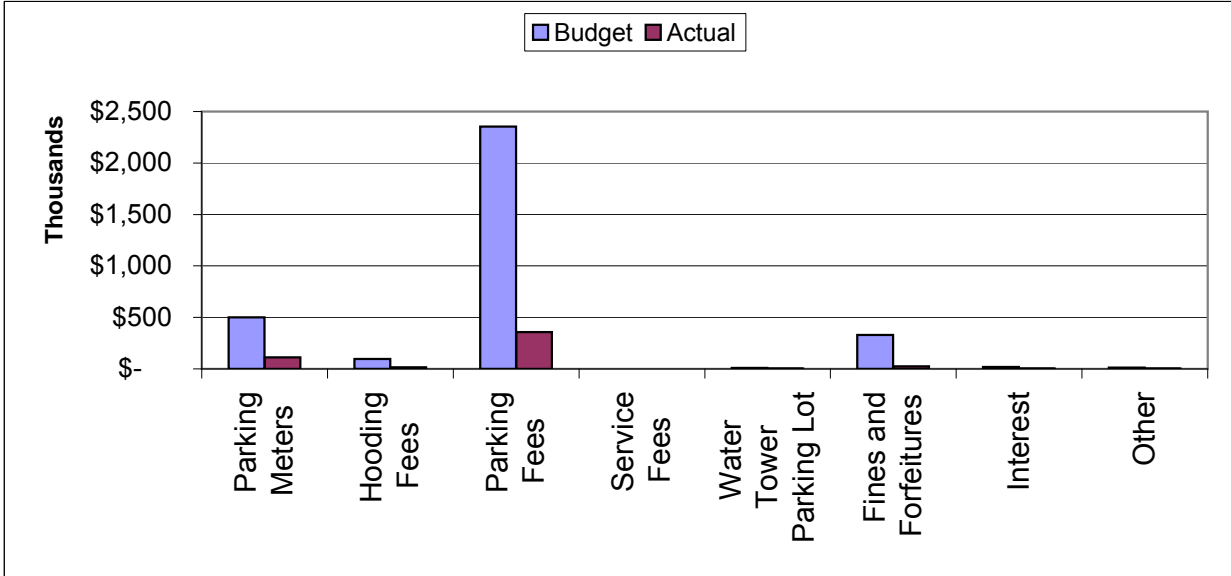
* Numbers shown include net encumbrances.

PARKING DIVISION
The City of Topeka, Kansas - Public Works Department
Statement of Revenues and Expenditures
At February 28, 2010
"Unaudited"

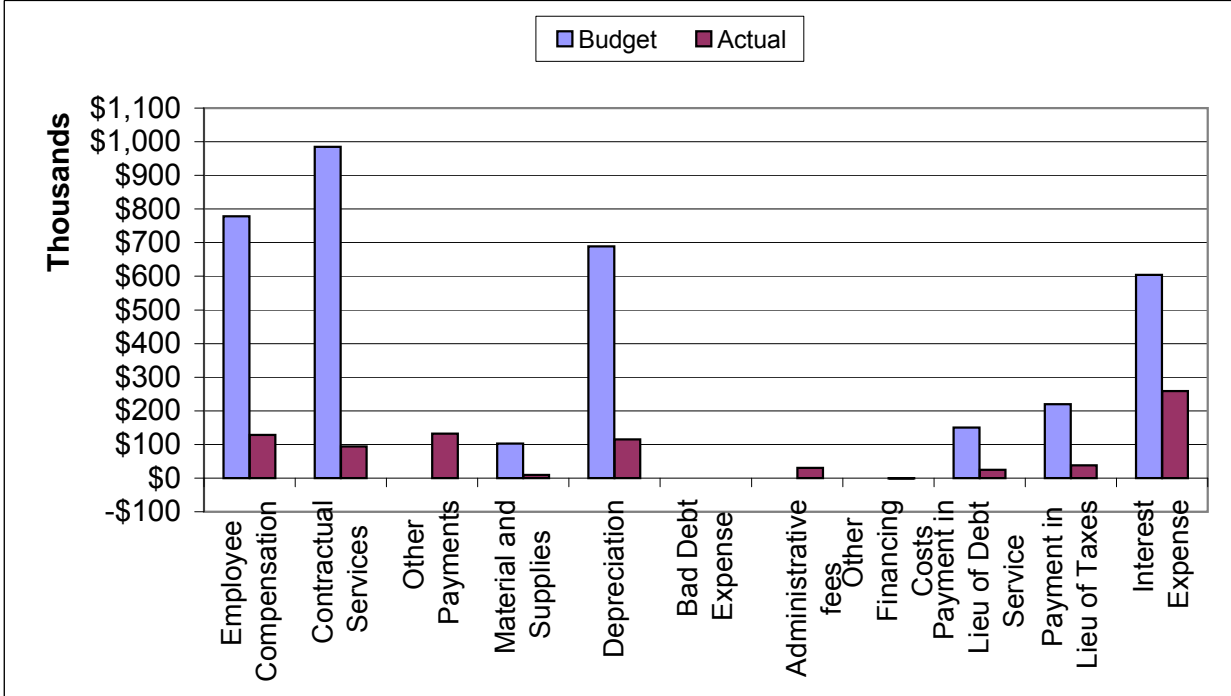
	2010 Annual Budget	2010 Year-to-Date Actual	% of Budget
Operating Revenues:			
Parking Meters	\$ 499,465	\$ 110,451	22.1%
Hooding Fees	96,150	15,401	16.0%
Parking Fees	2,354,275	357,556	15.2%
Service Fees	-	75	0.0%
Water Tower Parking Lot	8,610	2,280	26.5%
Fines and Forfeitures	330,920	24,080	7.3%
Interest	20,000	2,247	11.2%
Other	10,930	1,870	17.1%
Gain (Loss) on Sale of Assets	-	950	0.0%
Total Revenues	\$ 3,320,350	\$ 514,910	15.5%
Expenses:			
Operating Expenses:			
Employee Compensation	778,385	\$ 128,860	16.6%
Contractual Services	984,422	93,831	9.5%
Other Payments	-	132,584	0.0%
Material and Supplies	102,250	9,681	9.5%
Depreciation	688,662	114,776	16.7%
Bad Debt Expense	-	(82)	0.0%
Administrative fees	-	29,900	0.0%
Other Financing Costs	-	(937)	0.0%
Payment in Lieu of Debt Service	150,000	25,000	16.7%
Payment in Lieu of Taxes	219,791	37,765	17.2%
Interest Expense	603,805	259,155	42.9%
Total Expenses	\$ 3,527,315	\$ 830,533	23.5%
Net Income (Loss)	\$ (206,965)	\$ (315,623)	



PARKING DIVISION
The City of Topeka, Kansas - Public Works Department
Statement of Revenues and Expenditures
At February 28, 2010
"Unaudited"

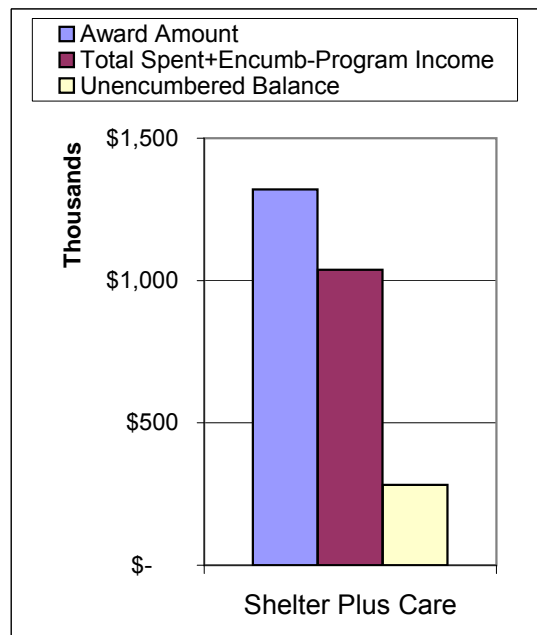
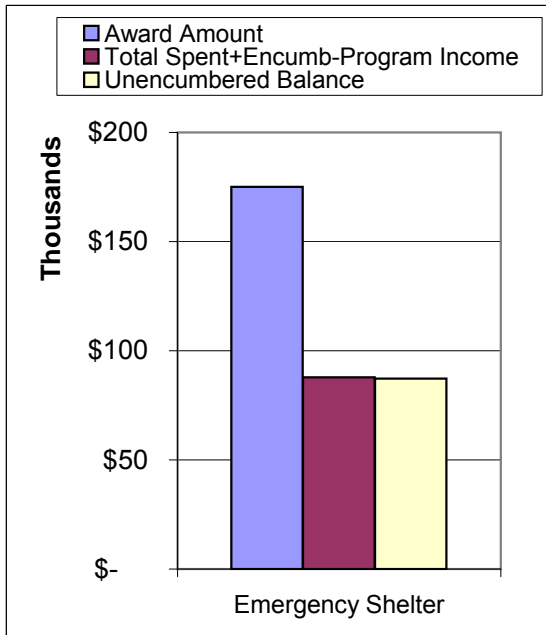
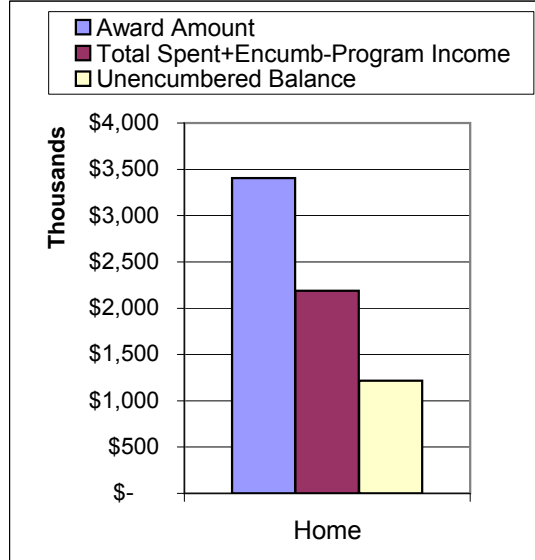
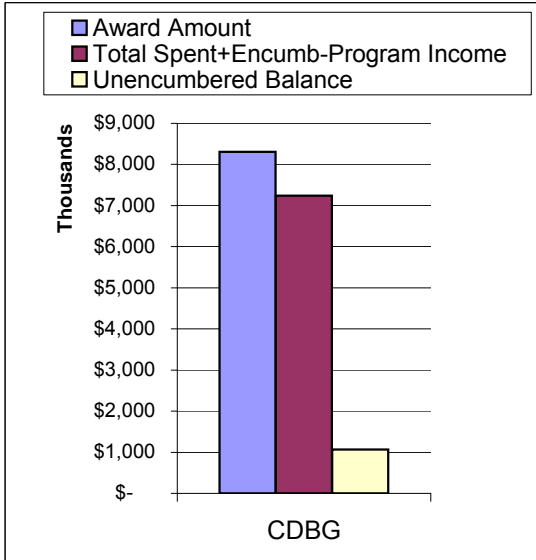


Revenues

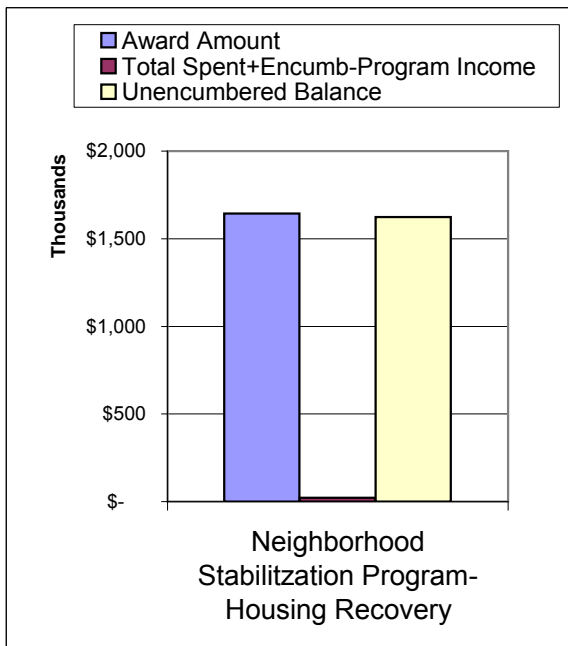
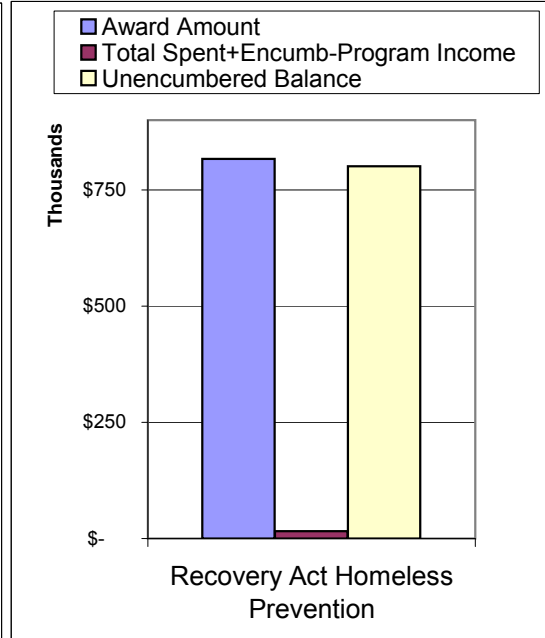
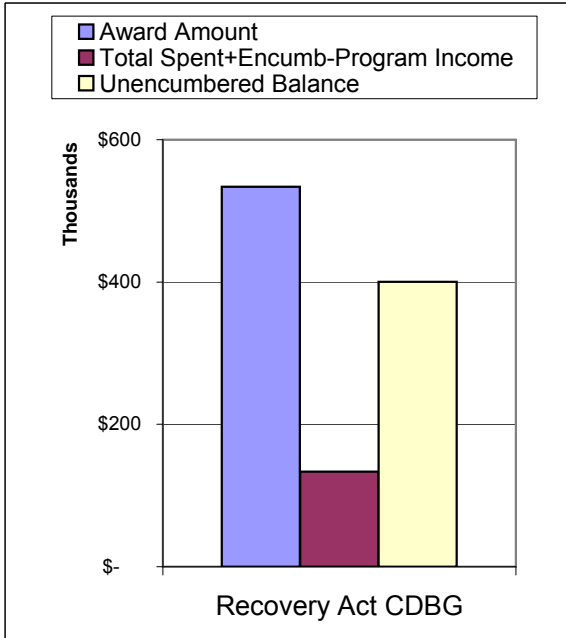


Expenditures

HOUSING & NEIGHBORHOOD DEVELOPMENT
The City of Topeka, Kansas
Summary of Grant Expenditures
At February 28, 2010
"Unaudited"



HOUSING & NEIGHBORHOOD DEVELOPMENT
The City of Topeka, Kansas
Summary of Grant Expenditures
At February 28, 2010
"Unaudited"



COMBINED WATER, WATER POLLUTION CONTROL & STORMWATER UTILITY DIVISION

The City of Topeka, Kansas - Public Works Department

Statement of Revenues and Expenditures

At February 28, 2010

"Unaudited"

	<u>This Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>
Operating Revenue:			
Water sales	1,823,921	3,950,961	3,879,788
Sewer service charge	1,952,082	3,812,308	3,690,898
Surcharges	38,728	77,139	76,046
Merchandise and service sales (net)	52,803	155,273	245,509
Shared customer service fees	81,465	153,791	139,164
Sewer licenses/permits	11,356	17,182	26,276
Fire protection fees	15,325	30,693	29,362
Office service charges	25,880	40,230	36,110
Stormwater service charges	510,693	1,167,803	1,072,380
Total operating revenues	<u>4,512,253</u>	<u>9,405,380</u>	<u>9,195,533</u>
Operating expenses:			
Water production	158,981	501,684	611,883
Water distribution	572,190	961,660	1,056,823
Waste water laboratory	34,228	73,820	78,958
Waste water field operations	97,465	186,529	254,338
Waste water plant operations	282,824	673,940	809,925
Stormwater NPDES	11,941	25,181	39,373
Stormwater maintenance	142,195	233,710	374,451
Stormwater environmental services	7,294	17,891	9,268
Administrative and general	940,640	1,928,442	1,993,849
Depreciation expense	989,127	1,978,253	918,333
Customer service	219,676	434,364	415,108
Technical services	60,699	134,549	202,118
Total operating expenses	<u>3,517,260</u>	<u>7,150,023</u>	<u>6,764,427</u>
Operating income	<u>994,993</u>	<u>2,255,357</u>	<u>2,431,106</u>
Other income (expense):			
Interest on investments	63,475	118,091	126,274
Interest expense	(630,588)	(1,261,692)	(1,305,300)
Miscellaneous	5,976	36,534	101,993
Bond/loan expenses	(17,088)	(18,811)	(9,557)
Collection of charged off accounts	71	126	274
Bad debt expense net of recovery	(105,297)	(210,595)	(179,576)
WIP inventory adjustment	-	-	-
Gain (loss) on retirement of fixed assets	-	239	-
Total non-operating revenue (expense)	<u>(683,451)</u>	<u>(1,336,108)</u>	<u>(1,265,892)</u>
Net income (loss)	<u>\$ 311,542</u>	<u>\$ 919,249</u>	<u>\$ 1,165,214</u>

BANK BALANCES
City of Topeka, Kansas
At February 28, 2010
"Unaudited"

Pooled Cash:	
Cash on Hand	\$ 1,000.00
Cash in Bank - CoreFirst	8,368,680.22
U.S. Treasury Bills	-
U.S. Treasury Notes	-
Certificate of Deposits	-
U.S. Government Securities	34,500,000.00
Revenue Bond Reserve Trust	11,274,351.02
Municipal Investment Pool	28,426,117.64
Revenue Bond Construction Trust	5,719,765.96
Investments - Prepaid Interest	-
Investments - Unearned Discounts	-
Investments - Other	-
Investments - Premium	<u>208,043.23</u>
Total cash	88,497,958.07
Recorded Encumbrances & Liabilities	<u>24,693,159.44</u>
Unencumbered Cash Balance	\$ 63,804,798.63
Less Restricted Cash	
External/Internal	28,980,157.64
Less Committed Cash	
Retirement/Self Insurance Reserves	7,831,429.71
Amount Available for GO Debt	<u>7,053,291.35</u>
Unencumbered and Available Cash	<u><u>\$ 19,939,919.93</u></u>

CITY OF TOPEKA, KANSAS
Statement of Indebtedness

For the period ending
February 28, 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 28-Feb-10
						Interest	Principal	Retired	Issued	
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
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
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
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
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
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
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
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
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
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
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
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
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	2,085,000	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 February 28, 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)	\$ 11,345,597.56	\$ 15,938.01	\$ 486,515.27	\$ 571,132.99	\$ 1,200,566.08	\$ 410,707.83
Cash balance reconciled to fund bal	2,918,665.19	6,363.87	5,530.00	-	24,209.23	281,446.84
Deduct payables/liabilities	2,892,193.37	114,753.21	216,807.50	165,351.69	40,596.55	23,242.64
Unencumbered cash	5,534,739.00	(105,179.07)	264,177.77	405,781.30	1,135,760.30	106,018.35
Add accounts receivable	25,646,575.46	2,735.51	-	-	319,185.00	184,284.64
Add reserves	-	-	-	-	-	-
Add change funds/deposits	9,580.00	-	-	-	-	6,725.00
Add other receivable/prepaid expenses	21,720.23	-	-	-	-	36,689.73
Deduct assets for restricted uses	(184,284.64)	-	-	-	-	184,284.64
Deduct deferred revenue	23,235,815.73	-	-	-	319,185.00	674.00
Estimated fund balance	\$ 8,161,083.60	\$ (102,443.56)	\$ 264,177.77	\$ 405,781.30	\$ 1,135,760.30	\$ 148,759.08
Statement of changes in fund balance						
Fund balance beginning of year	6,365,750.02	\$ 37,454.44	\$ 495,734.77	\$ 405,781.30	\$ 1,047,585.81	\$ 148,759.08
Add current revenue	18,061,252.04	170.01	-	-	144,002.14	-
Deduct current expenditures	13,208,373.40	25,314.80	14,749.50	-	48,008.38	-
Deduct:						
Reserve change funds/deposits	-	-	-	-	-	-
Reserve for net encumbrances	3,057,545.06	114,753.21	216,807.50	-	7,819.27	-
Estimated fund balance	\$ 8,161,083.60	\$ (102,443.56)	\$ 264,177.77	\$ 405,781.30	\$ 1,135,760.30	\$ 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 February 28, 2010
"Unaudited"

	268 Topeka Zoo	269 Golf Course Imp Res Fund	271 Transient Guest Tax	285 Unsafe Structures	286 Retirement Reserve	287 KP & F Rate Equalization
	\$	\$	\$	\$	\$	\$
Cash balance (pooled)	170,169.01	17,949.69	64,803.98	200,916.34	1,132,098.89	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	17,949.69	64,803.98	88,416.34	1,132,098.89	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	\$ 17,949.69	\$ 64,803.98	\$ 127,207.62	\$ 1,132,098.89	\$ 1,436,251.21
Statement of changes in fund balance						
Fund balance beginning of year	\$ 110,234.38	\$ 17,949.69	\$ 64,804.22	\$ 127,207.62	\$ 1,032,462.72	\$ 1,436,251.21
Add current revenue	-	-	(0.24)	-	99,636.17	-
Deduct current expenditures	-	-	-	-	-	-
Deduct:						
Reserve change funds/deposits	110,234.38	17,949.69	64,803.98	127,207.62	1,132,098.89	1,436,251.21
Reserve for net encumbrances	-	-	-	-	-	-
Estimated fund balance	\$ 110,234.38	\$ 17,949.69	\$ 64,803.98	\$ 127,207.62	\$ 1,132,098.89	\$ 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 February 28, 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)	117,797.91	342,034.61	-	911,470.44	3,302,640.81	15,730,746.86
Cash balance reconciled to fund bal						
Deduct payables/liabilities	-	-	-	111,844.89	-	-
Deduct encumbrances	-	173,872.75	-	962,393.47	48,000.00	-
Unencumbered cash	117,797.91	168,161.86	-	(162,767.92)	3,254,640.81	15,730,746.86
Add accounts receivable	-	-	2,353,659.36	37,649.28	5,130.06	14,945,506.02
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	\$ 117,797.91	\$ 168,161.86	\$ 2,353,659.36	\$ (125,118.64)	\$ 3,259,770.87	\$ 15,741,702.88
Statement of changes in fund balance						
Fund balance beginning of year	\$ 99,025.27	\$ 168,161.86	\$ 4,599,017.02	\$ 1,194,785.05	\$ 1,143,728.00	\$ 6,749,235.83
Add current revenue	18,772.64	-	1,324,148.60	21,468.77	2,251,305.61	11,750,751.60
Deduct current expenditures	-	54,624.25	3,569,506.26	1,317,398.63	87,262.74	2,758,284.55
Deduct:						
Reserve change funds/deposits	-	-	-	-	-	-
Reserve for net encumbrances	-	(54,624.25)	-	23,973.83	48,000.00	-
Estimated fund balance	\$ 117,797.91	\$ 168,161.86	\$ 2,353,659.36	\$ (125,118.64)	\$ 3,259,770.87	\$ 15,741,702.88

.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 February 28, 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	\$ 569,016.92	\$ 234,478.92	\$ 194,627.24	\$ 159,846.26	\$ 1,365,135.08	-	\$ 18,785.90
Licenses and permits	9,296.40	-	-	-	-	-	-
Insurance recoveries	-	-	7,662.15	13,303.38	-	-	-
Other revenue	-	35.00	-	-	83.43	-	-
Transfer from General Fund	-	-	-	-	-	-	-
Total Revenue	578,313.32	234,513.92	202,289.39	173,149.64	1,365,218.51	-	18,785.90
Expenses:							
Personnel services	237,760.16	204,806.87	13,047.43	-	-	-	-
Contractual services	243,682.63	19,376.94	258,821.07	519,354.66	240,960.72	-	2,000.00
Commodities	24,330.03	8,574.27	-	-	-	-	-
Other payments & costs	-	(22.50)	109,766.39	8,933.57	1,128,265.05	-	50,541.50
Total Expenses	505,772.82	232,735.58	381,634.89	528,288.23	1,369,225.77	-	52,541.50
Net income before depreciation	72,540.50	1,778.34	(179,345.50)	(355,138.59)	(4,007.26)	-	(33,755.60)
Depreciation	41,666.66	10,000.00	-	-	-	-	-
Interest Income	-	-	1,738.09	-	8,628.74	2,183.16	-
Interest Expense	70,771.43	-	-	-	-	-	-
Gain (loss) on disposal of assets	-	-	-	-	-	-	-
Transfer to other funds	-	-	-	-	-	-	-
Net Income (Loss)	(39,897.59)	(8,221.66)	(177,607.41)	(355,138.59)	4,621.48	2,183.16	(33,755.60)
Retained Earnings beginning of year	532,334.36	820,175.79	359,457.58	856,166.39	5,686,682.23	1,674,366.42	374,198.79
Retained Earnings end of year	\$ 492,436.77	\$ 811,954.13	\$ 181,850.17	\$ 501,027.80	\$ 5,691,303.71	\$ 1,676,549.58	\$ 340,443.19