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# Department of Financial Services

## City of Topeka, Kansas Interim Financial Report

For the Period Ended

January 31, 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

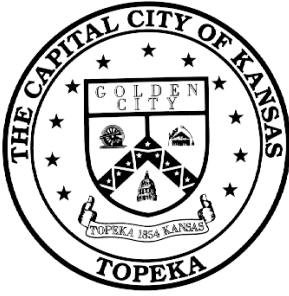
Dee Chinn, AR and Utility Billing Specialist

Curtis R. Cox, City Treasurer

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January 31, 2010**

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# CITY OF TOPEKA

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February 19, 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 one month ended January 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,

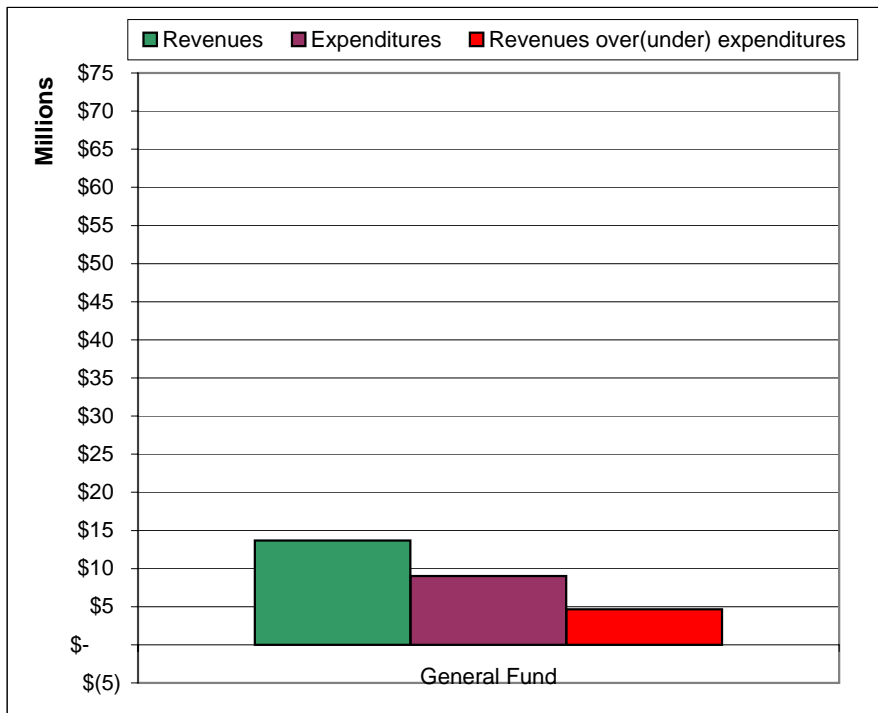
*Tina M. Loyd*

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 January 31, 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
<b>Revenues</b>						
Taxes	\$ 54,244,318	24.0%	\$ 4,520,360	\$ 13,001,248	\$ 8,480,888	287.6%
Intergovernmental	1,497,170	0.8%	124,764	11,947	(112,817)	9.6%
Licenses & permits	14,200,700	-0.2%	1,183,392	(23,728)	(1,207,120)	-2.0%
Charges for services	7,773,125	5.5%	647,760	424,038	(223,722)	65.5%
Fines/forfeitures	2,285,300	7.9%	190,442	180,538	(9,904)	94.8%
Rents/interest	746,000	7.1%	62,167	53,298	(8,869)	85.7%
Other	2,501,755	0.4%	208,480	10,867	(197,613)	5.2%
<b>Total Revenue</b>	<b>83,248,368</b>	<b>16.4%</b>	<b>6,937,364</b>	<b>13,658,208</b>	<b>6,720,844</b>	<b>196.9%</b>
<b>Expenditures *</b>						
Personnel	61,674,620	8.8%	5,139,552	5,430,510	(290,958)	105.7%
Contractual	14,461,659	20.6%	1,205,138	2,975,839	(1,770,701)	246.9%
Commodities	3,583,638	2.4%	298,637	84,921	213,716	28.4%
Other payments	1,492,884	28.6%	124,407	426,342	(301,935)	342.7%
Capital outlay	2,007,046	6.2%	167,254	124,563	42,691	74.5%
Transfers out	-	0.0%	-	-	-	0.0%
Clearing account	(583,368)	7.0%	(48,614)	(40,644)	(7,970)	83.6%
<b>Total Expenditures</b>	<b>82,636,479</b>	<b>10.9%</b>	<b>6,886,373</b>	<b>9,001,531</b>	<b>(2,115,158)</b>	<b>130.7%</b>
<b>Revenues over(under) expenditures</b>	<b>\$ 611,889</b>		<b>\$ 50,991</b>	<b>\$ 4,656,677</b>	<b>\$ 4,605,686</b>	

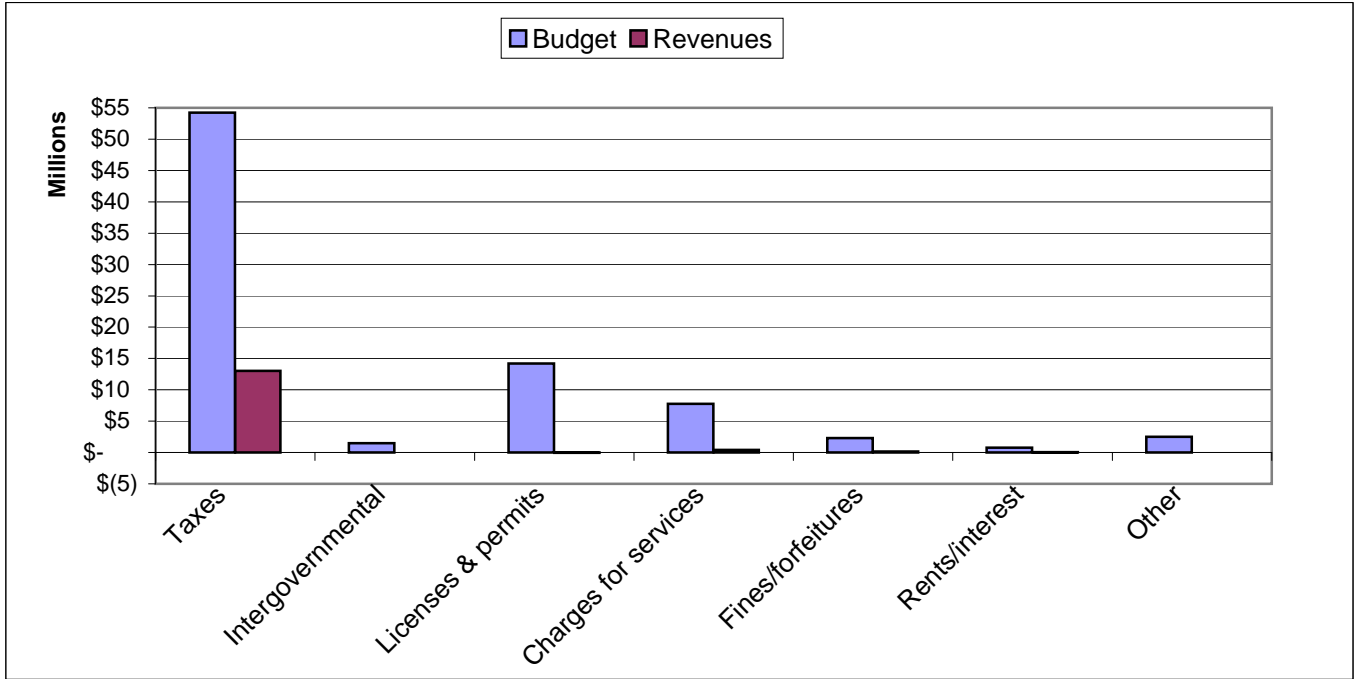


	YTD
Property Tax	9,623,529
Vehicle Tax	72,798
Sales Tax	2,751,902
Assessments	8,299
PILODS	12,500
PILOTS	532,220
<b>Total Taxes</b>	<b>\$ 13,001,248</b>

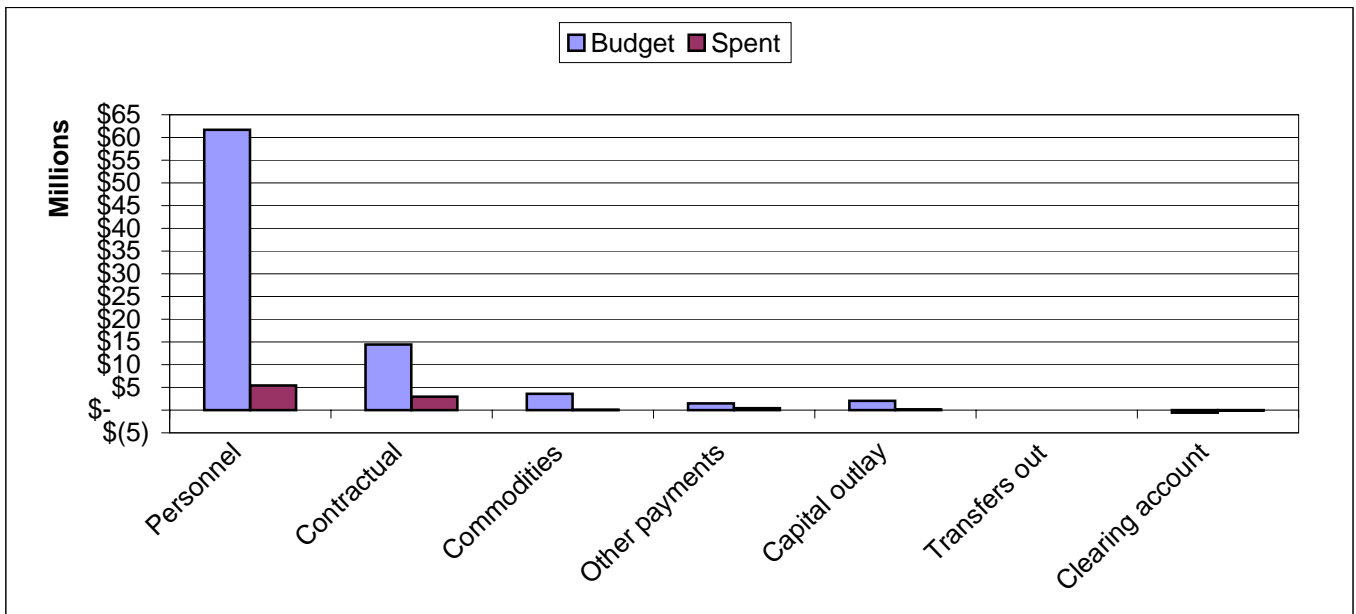
Note: Starting in 2009, the recording of how property tax is recorded was changed to reflect actual cash receipts versus accrual throughout the year. The majority of current year property taxes are received in January and June and then delinquent amounts in September.

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 January 31, 2010  
 "Unaudited"

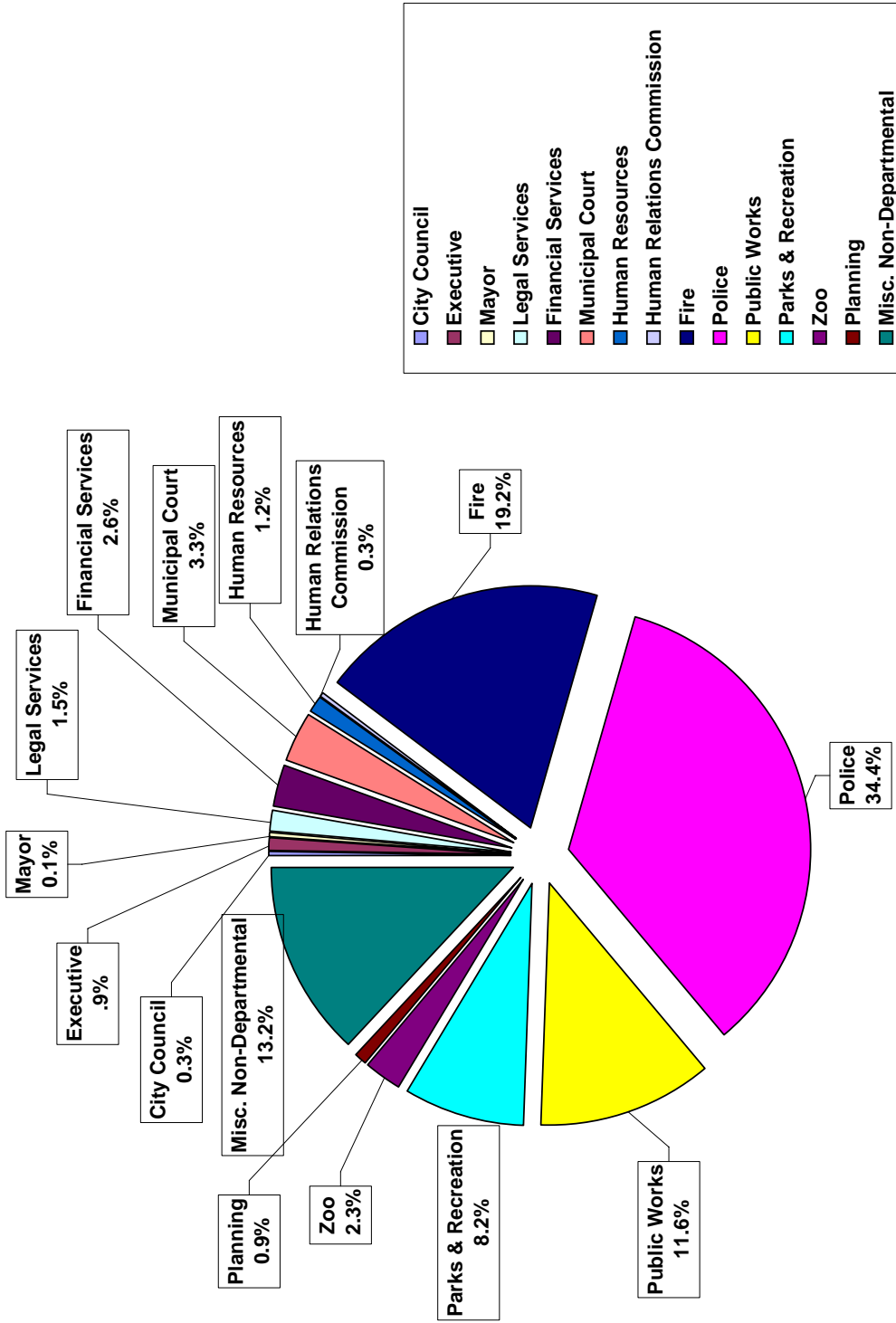


Revenues



Expenditures

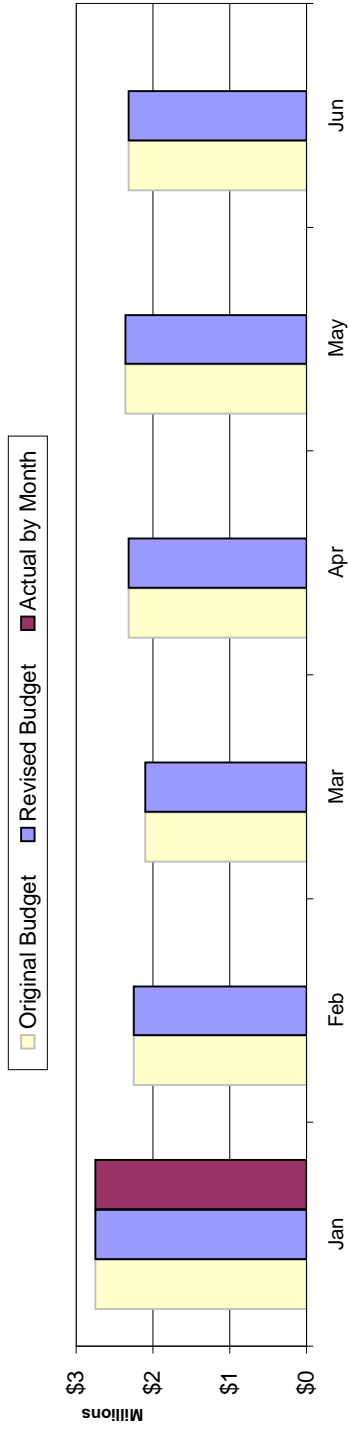
# General Fund Composition by 2010 YTD Expenses



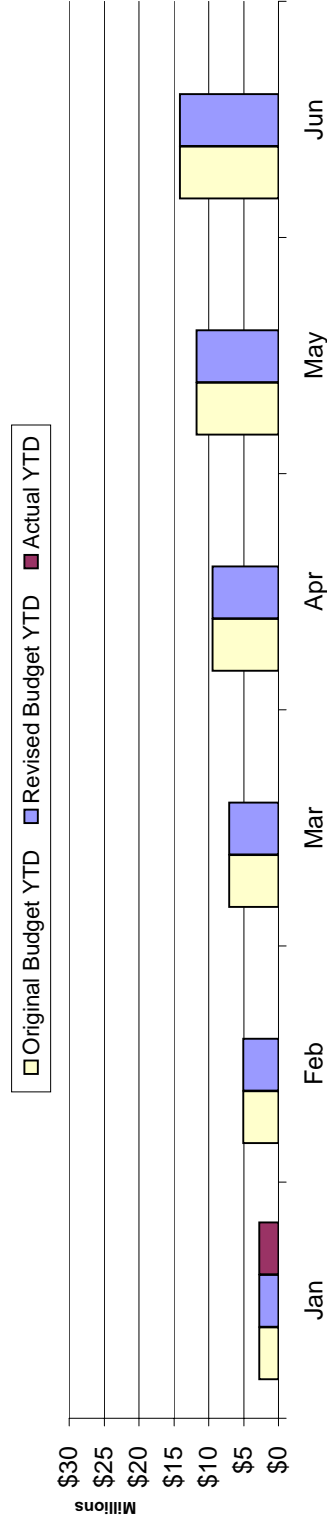
Note: Starting in 2010 funds for General Improvement, Parks & Recreation, Zoo, and Unsafe Structures were combined into the General Fund.

**Sales Tax Revenues  
The City of Topeka, Kansas  
At January 31, 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 January is an estimated amount of \$2,751,901.

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

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Revenue Recognized by Month:

January	2,426,392	2,725,674	2,649,763	2,686,405	2,751,901
February	2,062,741	1,918,436	2,375,876	2,431,539	
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	
			**		
<b>TOTAL</b>	<b>\$ 26,344,949</b>	<b>\$ 27,255,401</b>	<b>\$ 27,991,780</b>	<b>\$ 26,566,266</b>	<b>\$ 2,751,901</b>

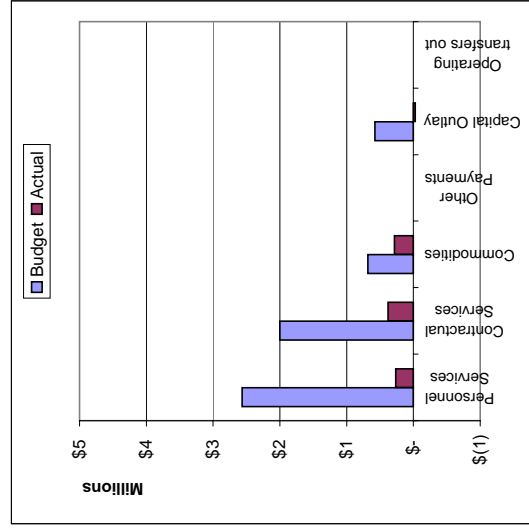
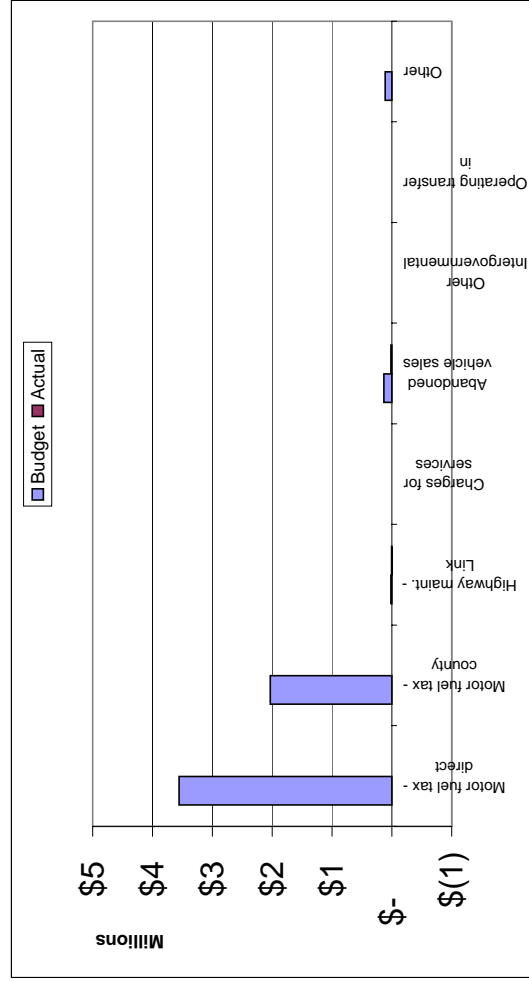
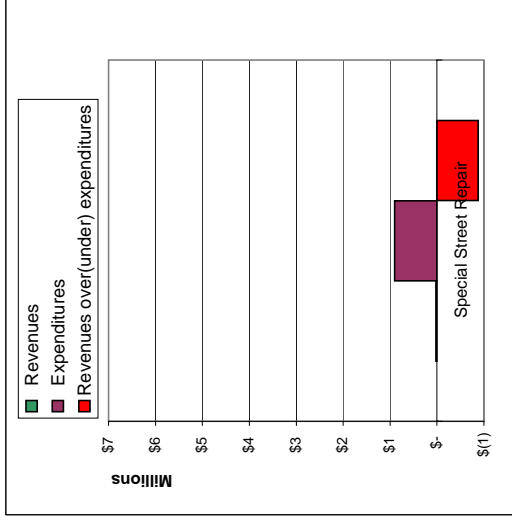
Accumulated Revenue Received Year-to-Date by Month:

January	2,426,392	2,725,674	2,649,763	2,686,405	2,751,901
February	4,489,133	4,644,111	5,025,638	5,117,944	
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	
			**		

January is an estimate based on six year average

**SPECIAL STREET REPAIR**  
 The City of Topeka, Kansas  
 Annual Budget and Year-to-Date Actuals  
 At January 31, 2010  
 "Unaudited"

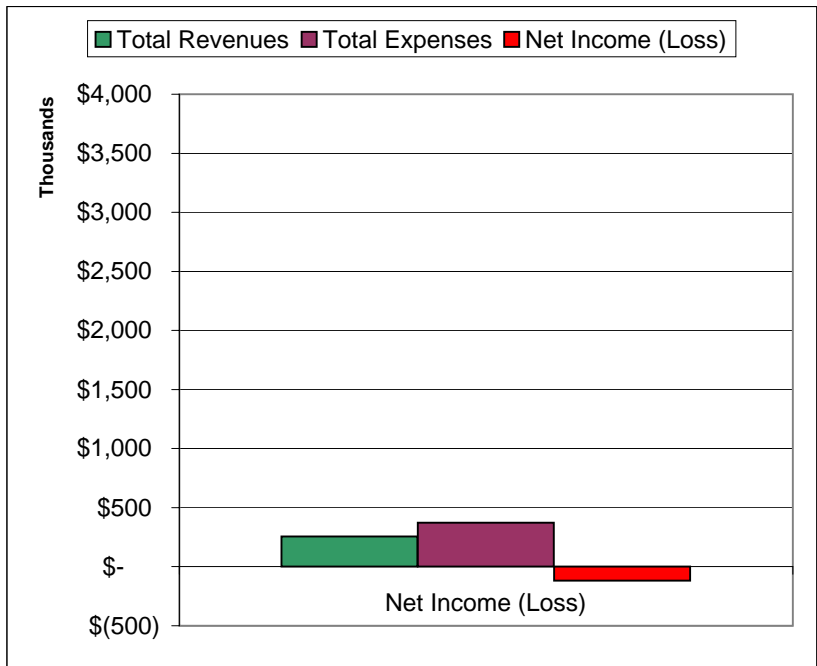
	2010 Annual Budget	% of Budget Spent	2010 Year-to-Date Budget	2010 Year-to-Date Actual	Year-to-Date Budget Variance	% YTD Actual to Budget
<b>Revenues</b>						
Motor fuel tax - direct	\$ 3,555,870	0.0%	\$ 296,323	\$ -	\$ (296,323)	0.0%
Motor fuel tax - county	2,031,240	0.0%	169,270	-	(169,270)	0.0%
Highway maint. - Link	16,404	25.2%	1,367	4,135	2,768	302.5%
Charges for services	-	0.0%	-	(2)	(2)	0.0%
Abandoned vehicle sales	136,356	12.6%	11,363	17,236	5,873	151.7%
Other Intergovernmental	-	0.0%	-	-	-	0.0%
Operating transfer in	-	0.0%	-	-	-	0.0%
Other	110,840	0.0%	9,237	-	(9,237)	0.0%
<b>Total Revenues</b>	<b>5,850,710</b>	<b>0.4%</b>	<b>487,559</b>	<b>21,369</b>	<b>(466,190)</b>	<b>4.4%</b>
<b>Expenditures</b>						
Personnel Services	2,565,683	10.4%	213,807	266,062	(52,245)	124.4%
Contractual Services	2,001,481	19.0%	166,790	380,417	(213,627)	228.1%
Commodities	684,269	41.3%	57,022	282,282	(225,259)	495.0%
Other Payments	3,000	0.0%	250	-	250	0.0%
Capital Outlay	578,782	-4.6%	48,232	(26,909)	75,141	-55.8%
Operating transfers out	-	0.0%	-	-	-	0.0%
<b>Total Expenditures</b>	<b>5,833,215</b>	<b>15.5%</b>	<b>486,101</b>	<b>901,842</b>	<b>(415,741)</b>	<b>185.5%</b>
<b>Revenues over(under)</b>	<b>\$ 17,495</b>		<b>\$ 1,458</b>	<b>\$ (880,473)</b>	<b>\$ (881,931)</b>	



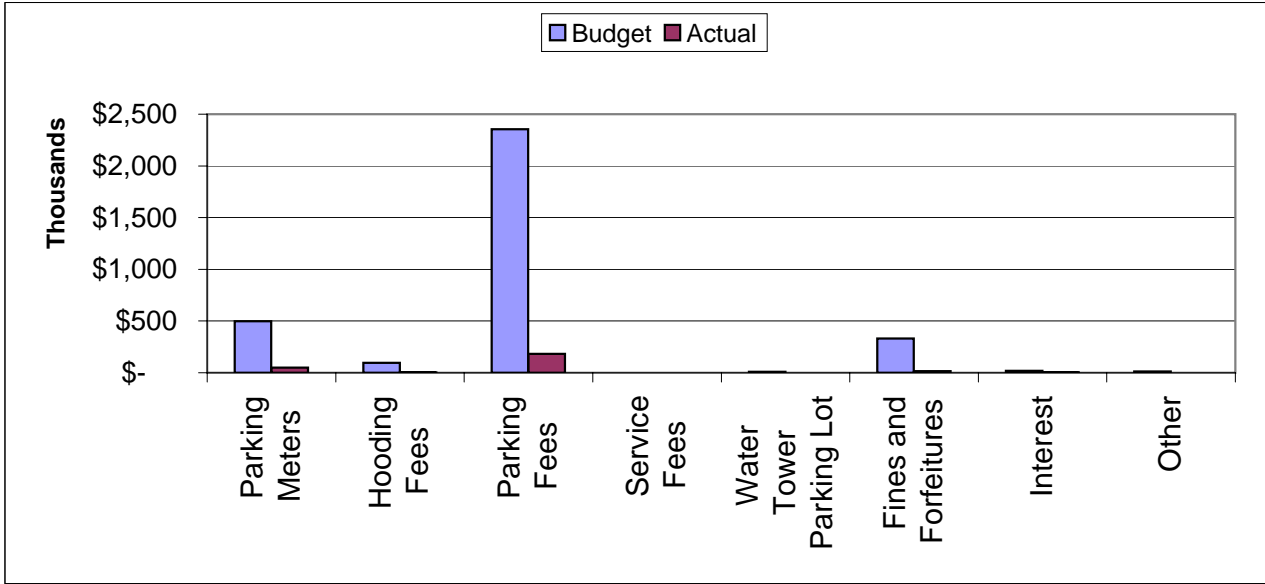
\* Numbers shown include net encumbrances.

**PARKING DIVISION**  
**The City of Topeka, Kansas - Public Works Department**  
**Statement of Revenues and Expenditures**  
**At January 31, 2010**  
**"Unaudited"**

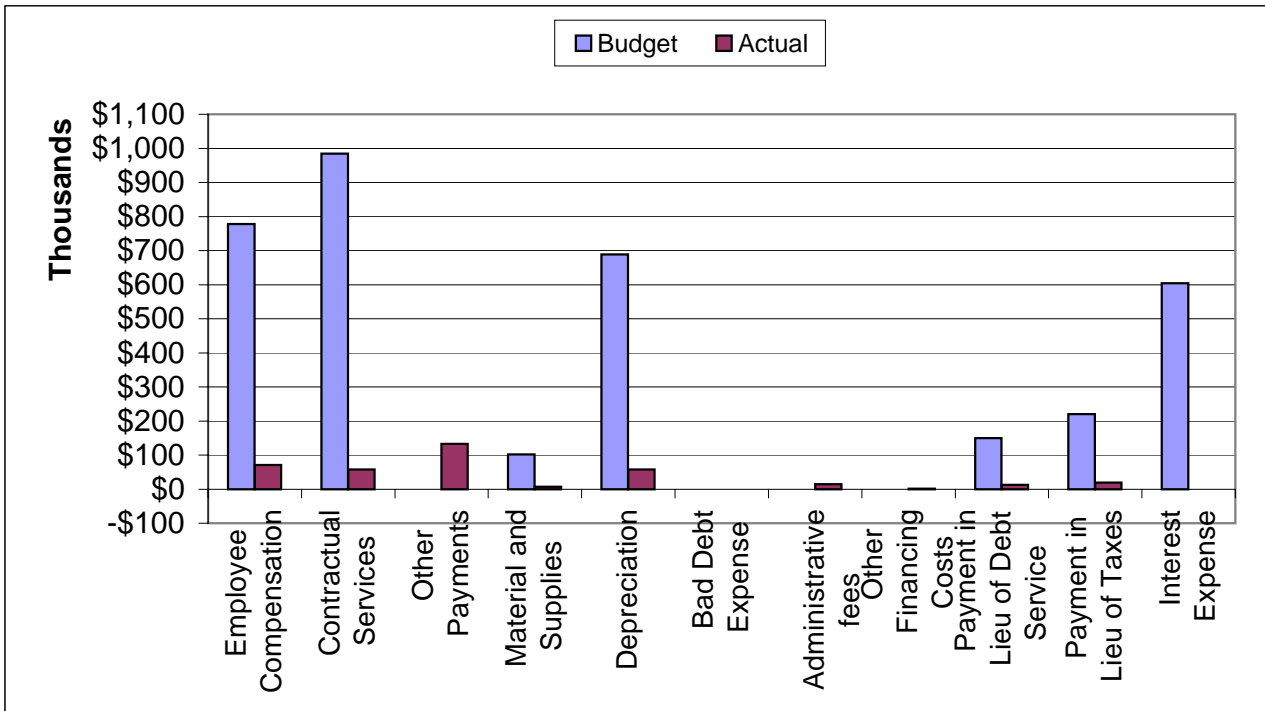
	2010 Annual Budget	2010 Year-to-Date Actual	% of Budget
<b>Operating Revenues:</b>			
Parking Meters	\$ 499,465	\$ 49,906	10.0%
Hooding Fees	96,150	4,431	4.6%
Parking Fees	2,354,275	181,257	7.7%
Service Fees	-	25	0.0%
Water Tower Parking Lot	8,610	1,071	12.4%
Fines and Forfeitures	330,920	16,158	4.9%
Interest	20,000	1,731	8.7%
Other	10,930	1,110	10.2%
Gain (Loss) on Sale of Assets	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 3,320,350</b>	<b>\$ 255,689</b>	<b>7.7%</b>
<b>Expenses:</b>			
<b>Operating Expenses:</b>			
Employee Compensation	778,385	\$ 70,515	9.1%
Contractual Services	984,422	57,589	5.9%
Other Payments	-	132,584	0.0%
Material and Supplies	102,250	7,361	7.2%
Depreciation	688,662	57,388	8.3%
Bad Debt Expense	-	(82)	0.0%
Administrative fees	-	14,948	0.0%
Other Financing Costs	-	1,237	0.0%
Payment in Lieu of Debt Service	150,000	12,500	8.3%
Payment in Lieu of Taxes	219,791	18,883	8.6%
Interest Expense	603,805	-	0.0%
<b>Total Expenses</b>	<b>\$ 3,527,315</b>	<b>\$ 372,923</b>	<b>10.6%</b>
<b>Net Income (Loss)</b>	<b>\$ (206,965)</b>	<b>\$ (117,234)</b>	



**PARKING DIVISION**  
The City of Topeka, Kansas - Public Works Department  
Statement of Revenues and Expenditures  
At January 31, 2010  
"Unaudited"

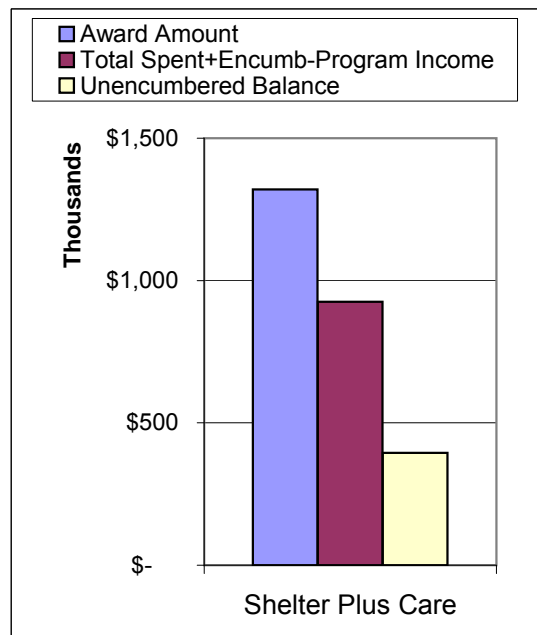
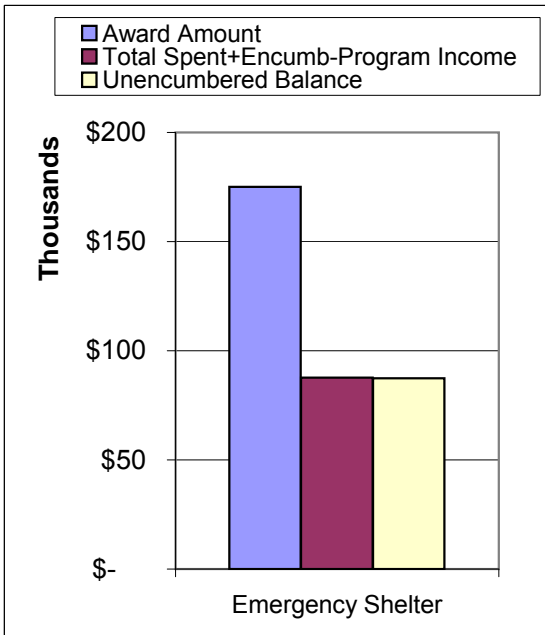
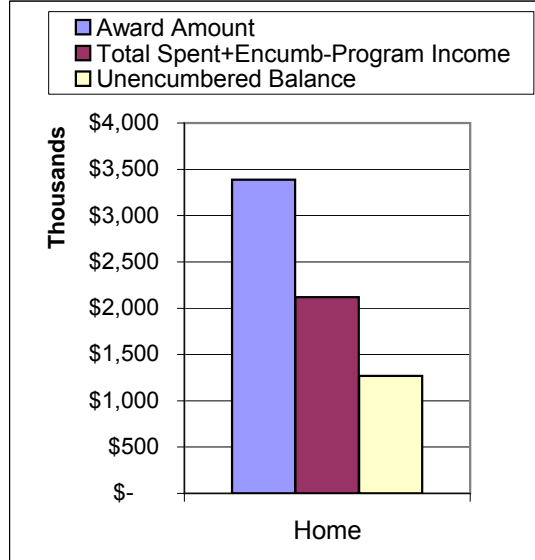
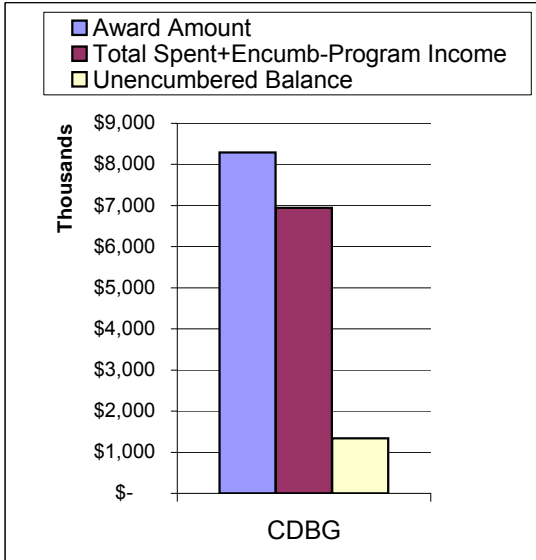


Revenues

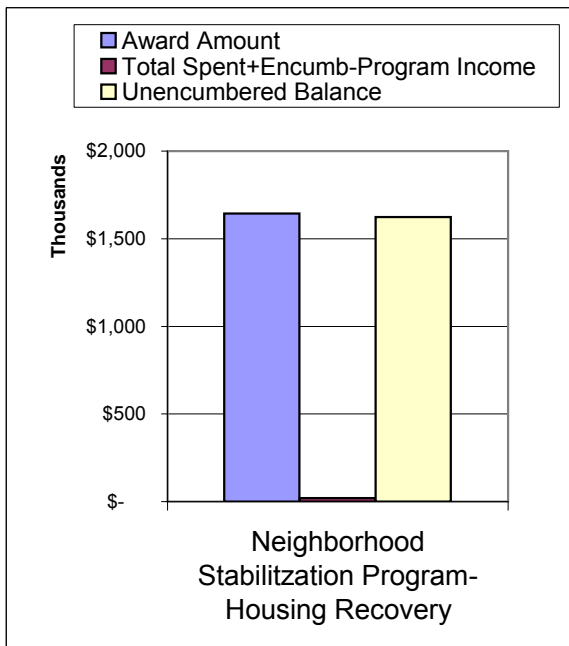
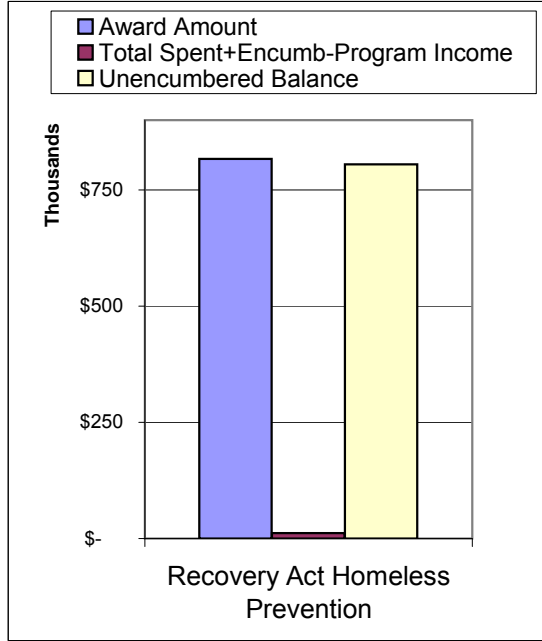
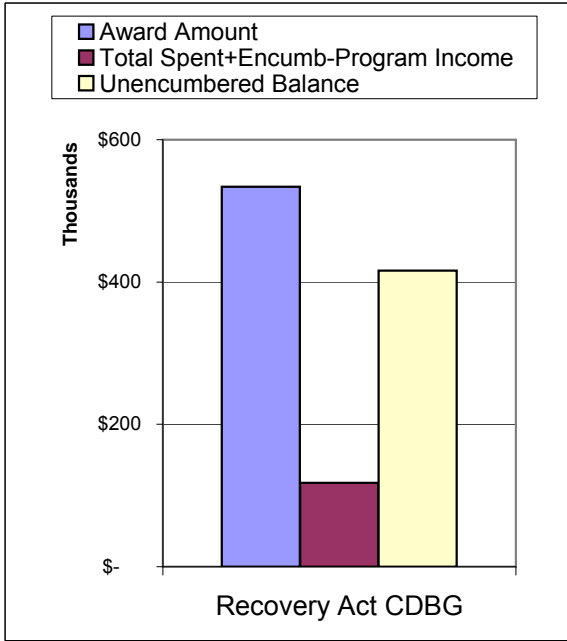


Expenditures

**HOUSING & NEIGHBORHOOD DEVELOPMENT**  
**The City of Topeka, Kansas**  
**Summary of Grant Expenditures**  
**At January 31, 2010**  
**"Unaudited"**



**HOUSING & NEIGHBORHOOD DEVELOPMENT**  
**The City of Topeka, Kansas**  
**Summary of Grant Expenditures**  
**At January 31, 2010**  
**"Unaudited"**



**COMBINED WATER, WATER POLLUTION CONTROL & STORMWATER UTILITY DIVISION**

The City of Topeka, Kansas - Public Works Department

Statement of Revenues and Expenditures

At January 31, 2010

"Unaudited"

	<u>This Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>
Operating Revenue:			
Water sales	2,127,039	2,127,039	2,086,175
Sewer service charge	1,860,226	1,860,226	1,877,141
Surcharges	38,411	38,411	37,936
Merchandise and service sales (net)	102,470	102,470	113,151
Shared customer service fees	72,325	72,325	69,582
Sewer licenses/permits	5,826	5,826	4,336
Fire protection fees	15,369	15,369	14,653
Office service charges	14,350	14,350	14,900
Sewer service assessments	-	-	-
Stormwater service charges	657,110	657,110	537,505
Total operating revenues	<u>4,893,126</u>	<u>4,893,126</u>	<u>4,755,379</u>
Operating expenses:			
Water production	342,703	342,703	317,854
Water distribution	389,470	389,470	509,808
Waste water laboratory	39,591	39,591	42,874
Waste water field operations	89,064	89,064	130,379
Waste water plant operations	391,115	391,115	440,492
Stormwater NPDES	13,240	13,240	20,351
Stormwater maintenance	91,515	91,515	315,432
Stormwater environmental services	10,597	10,597	4,612
Administrative and general	987,802	987,802	1,037,719
Depreciation expense	989,127	989,127	918,333
Customer service	214,689	214,689	174,264
Technical services	73,850	73,850	106,801
Total operating expenses	<u>3,632,763</u>	<u>3,632,763</u>	<u>4,018,919</u>
Operating income	<u>1,260,363</u>	<u>1,260,363</u>	<u>736,460</u>
Other income (expense):			
Interest on investments	54,616	54,616	77,371
Interest expense	(631,105)	(631,105)	(654,221)
Federal/State Grants	-	-	-
Transfers	-	-	-
Miscellaneous	30,559	30,559	96,378
Bond/loan expenses	(1,723)	(1,723)	(7,834)
Collection of charged off accounts	56	56	169
Bad debt expense net of recovery	(105,297)	(105,297)	(89,788)
WIP inventory adjustment	-	-	-
Gain (loss) on retirement of fixed assets	239	239	-
Total non-operating revenue (expense)	<u>(652,655)</u>	<u>(652,655)</u>	<u>(577,925)</u>
Net income (loss)	<u>\$ 607,708</u>	<u>\$ 607,708</u>	<u>\$ 158,535</u>

**BANK BALANCES**  
City of Topeka, Kansas  
At January 31, 2010  
"Unaudited"

Pooled Cash:	
Cash on Hand	\$ 1,000.00
Cash in Bank - CoreFirst	10,627,890.81
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	31,442,421.91
Revenue Bond Construction Trust	5,719,765.96
Investments - Prepaid Interest	-
Investments - Unearned Discounts	-
Investments - Other	-
Investments - Premium	<u>232,673.60</u>
 Total cash	 93,798,103.30
 Recorded Encumbrances & Liabilities	 <u>24,693,159.44</u>
 Unencumbered Cash Balance	 \$ 69,104,943.86
 Less Restricted Cash	
External/Internal	27,876,717.34
 Less Committed Cash	
Retirement/Self Insurance Reserves	8,112,336.84
 Amount Available for GO Debt	 <u>9,808,733.05</u>
 Unencumbered and Available Cash	 <u><u>\$ 23,307,156.63</u></u>

**CITY OF TOPEKA, KANSAS**  
**Statement of Indebtedness**

For the period ending  
January 31, 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 31-Jan-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
<b>Subtotal General Obligation Bonds</b>				<b>168,620,000</b>	<b>156,370,000</b>					<b>156,370,000</b>
Heartland Park STAR bonds <sup>1</sup>	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 <sup>3</sup>	2006A	07/27/06	4.125 - 5.75	5,840,000	5,655,000	2/15 & 8/15	8/15	-	-	5,655,000
<b>Subtotal Other General Obligation Bonds</b>				<b>16,245,000</b>	<b>15,810,000</b>					<b>15,810,000</b>
<b>Total General Obligation Bonds</b>				<b>\$ 184,865,000</b>	<b>\$ 172,180,000</b>					<b>\$ 172,180,000</b>
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
<b>Subtotal Utility Revenue Bonds</b>				<b>123,380,000</b>	<b>115,275,000</b>					<b>115,275,000</b>
Topeka Boulevard Bridge <sup>2</sup>	2006	06/15/06	4.00 - 5.00	30,625,000	23,675,000	6/15 & 12/15	12/15	-	-	23,675,000
<b>Subtotal Other Revenue Bonds</b>				<b>30,625,000</b>	<b>23,675,000</b>					<b>23,675,000</b>
<b>Total Revenue Bonds</b>				<b>\$ 154,005,000</b>	<b>\$ 138,950,000</b>					<b>\$ 138,950,000</b>
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	-	-	20,684,352
<b>Total Kansas DHE Revolving Loan</b>				<b>\$ 143,398,271</b>	<b>\$ 89,619,674</b>					<b>\$ 89,619,674</b>
Temporary Notes Series	2009B	10/28/09	2.000	\$ 24,890,000	\$ 24,890,000		11/01/10	-	-	24,890,000
<b>Total Temporary Notes</b>				<b>\$ 24,890,000</b>	<b>\$ 24,890,000</b>					<b>\$ 24,890,000</b>
<b>Total Debt</b>				<b>\$ 507,158,271</b>	<b>\$ 425,639,674</b>					<b>\$ 425,639,674</b>

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 January 31, 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)	\$ 12,917,307.66	\$ 34,718.93	\$ 495,734.77	\$ 571,132.99	\$ 1,217,187.54	\$ 410,707.83
Cash balance reconciled to fund bal						
Deduct payables/liabilities	3,804,152.14	-	-	-	8,856.60	281,446.84
Deduct encumbrances	2,785,520.53	-	-	165,351.69	30,870.15	23,242.64
Unencumbered cash	6,327,634.99	34,718.93	495,734.77	405,781.30	1,177,460.79	106,018.35
Add accounts receivable	26,292,645.20	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	-	-	-	-	-	36,689.73
Deduct assets for restricted uses	-	-	-	-	-	184,284.64
Deduct deferred revenue	23,064,103.61	-	-	-	319,185.00	674.00
Estimated fund balance	\$ 9,565,756.58	\$ 37,454.44	\$ 495,734.77	\$ 405,781.30	\$ 1,177,460.79	\$ 148,759.08
Statement of changes in fund balance						
Fund balance beginning of year	\$ 4,909,079.83	\$ 37,454.44	\$ 495,734.77	\$ 405,781.30	\$ 1,047,585.81	\$ 148,759.08
Add current revenue	13,658,207.94	-	-	-	144,002.14	-
Deduct current expenditures	6,945,403.76	13,322.03	-	-	16,034.29	-
Deduct:	11,621,884.01	24,132.41	495,734.77	405,781.30	1,175,553.66	148,759.08
Reserve change funds/deposits	-	-	-	-	-	-
Reserve for net encumbrances	2,056,127.43	(13,322.03)	-	-	(1,907.13)	-
Estimated fund balance	\$ 9,565,756.58	\$ 37,454.44	\$ 495,734.77	\$ 405,781.30	\$ 1,177,460.79	\$ 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 January 31, 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	17,949.69	456,428.98	200,916.34	1,082,466.89	1,436,251.21
Cash balance reconciled to fund bal	62,285.33	-	-	-	-	-
Deduct payables/liabilities	245.30	-	391,625.00	112,500.00	-	-
Deduct encumbrances	-	-	-	-	-	-
Unencumbered cash	107,638.38	17,949.69	64,803.98	88,416.34	1,082,466.89	1,436,251.21
Add accounts receivable	-	-	430,259.00	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	\$ 495,062.98	\$ 127,207.62	\$ 1,082,466.89	\$ 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	-	-	430,258.76	-	50,004.17	-
Deduct current expenditures	-	-	-	-	-	-
Deduct:						
Reserve change funds/deposits	-	-	-	-	-	-
Reserve for net encumbrances	-	-	-	-	-	-
Estimated fund balance	\$ 110,234.38	\$ 17,949.69	\$ 495,062.98	\$ 127,207.62	\$ 1,082,466.89	\$ 1,436,251.21

*Beginning in 2010 General Improvement, Parks and Recreation, 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 January 31, 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	396,658.86	-	1,675,367.98	2,129,317.17	18,486,188.56
Cash balance reconciled to fund bal						
Deduct payables/liabilities	-	13,400.00	-	481,829.79	-	-
Deduct encumbrances	-	215,097.00	-	906,265.55	48,000.00	-
Unencumbered cash	117,797.91	168,161.86	-	287,272.64	2,081,317.17	18,486,188.56
Add accounts receivable	-	-	1,654,422.69	38,707.08	1,769.79	14,942,592.79
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	\$ 1,654,422.69	\$ 325,979.72	\$ 2,083,086.96	\$ 18,494,231.35
Statement of changes in fund balance						
Fund balance beginning of year	\$ 99,025.27	\$ 168,161.86	\$ 4,599,017.02	\$ 1,206,452.94	\$ 1,143,728.00	\$ 6,749,235.83
Add current revenue	18,772.64	-	624,911.93	21,368.77	1,062,355.21	11,744,995.52
Deduct current expenditures	-	13,400.00	3,569,506.26	922,328.19	74,996.25	-
Deduct:	117,797.91	154,761.86	1,654,422.69	305,493.52	2,131,086.96	18,494,231.35
Reserve change funds/deposits	-	-	-	-	-	-
Reserve for net encumbrances	-	(13,400.00)	-	(20,486.20)	48,000.00	-
Estimated fund balance	\$ 117,797.91	\$ 168,161.86	\$ 1,654,422.69	\$ 325,979.72	\$ 2,083,086.96	\$ 18,494,231.35

.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 January 31, 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
<b>Revenues</b>							
Charges for services	\$ 284,508.46	\$ 117,271.19	\$ 99,416.72	\$ 79,923.13	\$ 627,275.96	-	\$ 9,400.31
Licenses and permits	-	-	-	-	-	-	-
Insurance recoveries	-	-	2,106.15	13,303.38	-	-	-
Other revenue	-	35.00	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>284,508.46</b>	<b>117,306.19</b>	<b>101,522.87</b>	<b>93,226.51</b>	<b>627,275.96</b>	<b>-</b>	<b>9,400.31</b>
<b>Expenses:</b>							
Personnel services	84,681.06	111,102.57	8,652.69	-	-	-	-
Contractual services	159,788.91	10,379.53	192,830.05	315,947.33	124,444.07	-	1,000.00
Commodities	14,221.98	3,056.73	-	-	-	-	-
Other payments & costs	-	(15.65)	82,398.33	3,138.00	534,401.23	-	50,541.50
<b>Total Expenses</b>	<b>258,691.95</b>	<b>124,523.18</b>	<b>283,881.07</b>	<b>319,085.33</b>	<b>658,845.30</b>	<b>-</b>	<b>51,541.50</b>
<b>Net income before depreciation</b>	<b>25,816.51</b>	<b>(7,216.99)</b>	<b>(182,358.20)</b>	<b>(225,858.82)</b>	<b>(31,569.34)</b>	<b>-</b>	<b>(42,141.19)</b>
Depreciation	20,833.33	5,000.00	-	-	-	-	-
Interest Income	-	-	1,206.39	-	5,848.38	1,502.74	-
Interest Expense	69,101.59	-	-	-	-	-	-
Gain (loss) on disposal of assets	-	-	-	-	-	-	-
Transfer to other funds	-	-	-	-	-	-	-
<b>Net Income (Loss)</b>	<b>(64,118.41)</b>	<b>(12,216.99)</b>	<b>(181,151.81)</b>	<b>(225,858.82)</b>	<b>(25,720.96)</b>	<b>1,502.74</b>	<b>(42,141.19)</b>
Retained Earnings beginning of year	424,071.81	820,175.79	359,457.58	856,166.39	5,686,682.23	1,674,366.42	374,198.79
<b>Retained Earnings end of year</b>	<b>\$ 359,953.40</b>	<b>\$ 807,958.80</b>	<b>\$ 178,305.77</b>	<b>\$ 630,307.57</b>	<b>\$ 5,660,961.27</b>	<b>\$ 1,675,869.16</b>	<b>\$ 332,057.60</b>