
Department of Financial Services

City of Topeka, Kansas Interim Financial Report

For the Period Ended

March 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

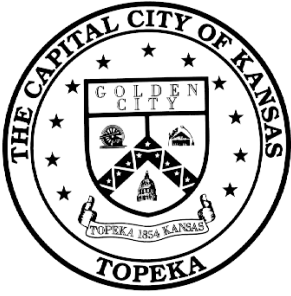
Kristin Ready, Accountant II

Dee Chinn, AR and Utility Billing Specialist

Curtis R. Cox, City Treasurer

**Interim
Financial Statement Index
March 31, 2010**

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CITY OF TOPEKA

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April 16, 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 three months ended March 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,

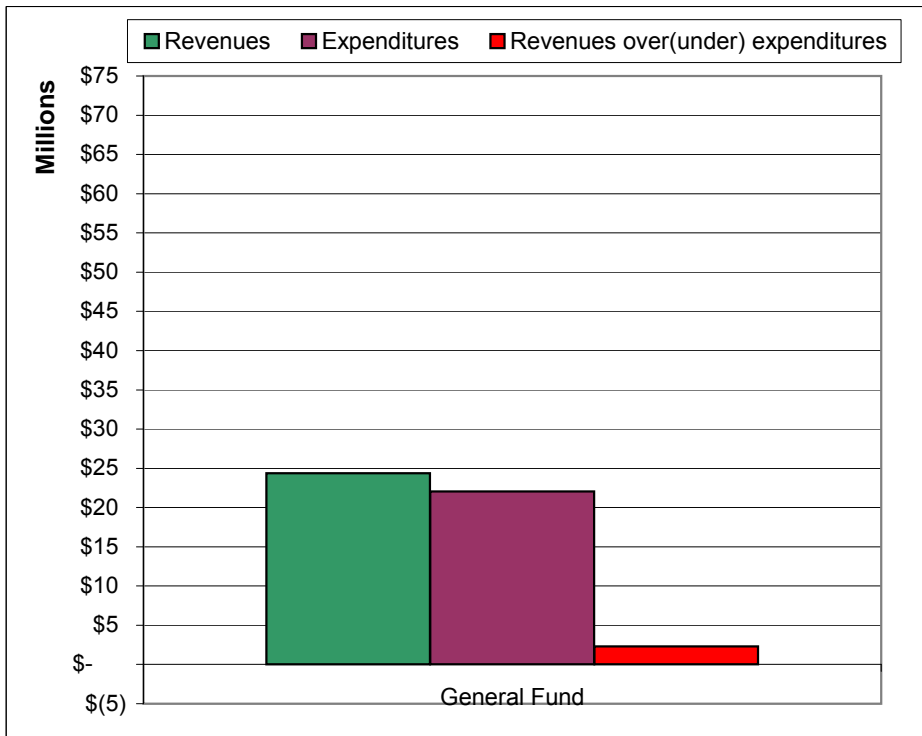
Tina M. Loyd

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 March 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
Revenues						
Taxes	\$ 54,244,318	33.9%	\$13,561,080	\$ 18,400,586	\$ 4,839,507	135.7%
Intergovernmental	1,497,170	19.1%	374,293	286,565	(87,728)	76.6%
Licenses & permits	14,200,700	18.1%	3,550,175	2,563,845	(986,330)	72.2%
Charges for services	7,773,125	19.9%	1,943,281	1,543,453	(399,828)	79.4%
Fines/forfeitures	2,285,300	26.6%	571,325	608,417	37,092	106.5%
Rents/interest	746,000	22.4%	186,500	167,106	(19,394)	89.6%
Other	2,501,755	32.4%	625,439	809,837	184,398	129.5%
Total Revenue	83,248,368	29.3%	20,812,092	24,379,810	3,567,718	117.1%
Expenditures *						
Personnel	61,674,620	24.7%	15,418,655	15,244,833	173,822	98.9%
Contractual	14,461,659	34.4%	3,615,415	4,974,709	(1,359,294)	137.6%
Commodities	3,583,638	20.2%	895,910	723,810	172,100	80.8%
Other payments	1,492,884	69.5%	373,221	1,037,425	(664,204)	278.0%
Capital outlay	2,007,046	11.4%	501,762	228,195	273,566	45.5%
Transfers out	-	0.0%	-	-	-	0.0%
Clearing account	(583,368)	24.7%	(145,842)	(143,998)	(1,844)	98.7%
Total Expenditures	82,636,479	26.7%	20,659,120	22,064,974	(1,405,854)	106.8%
Revenues over(under) expenditures	\$ 611,889		\$ 152,972	\$ 2,314,836	\$ 2,161,863	

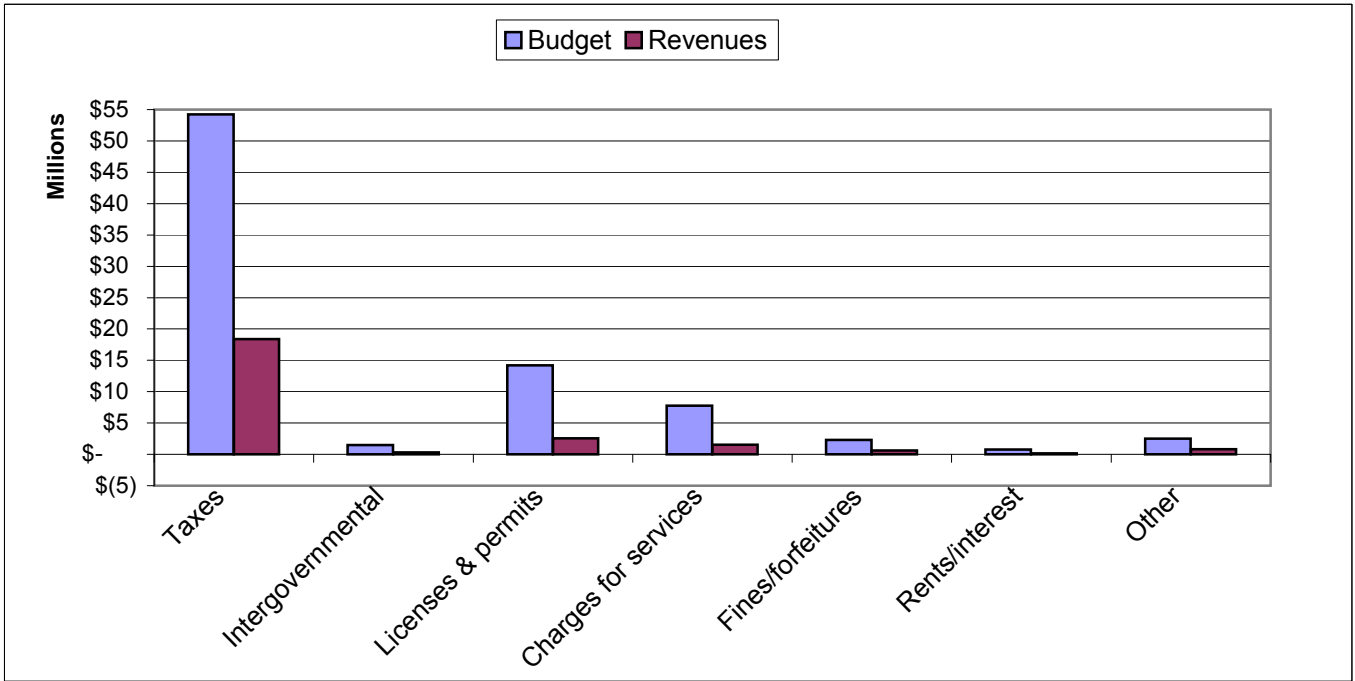


	YTD
Property Tax	9,979,035
Vehicle Tax	188,949
Sales Tax	6,733,794
Assessments	16,635
PILODS	37,500
PILOTS	1,444,673
Total Taxes	\$18,400,586

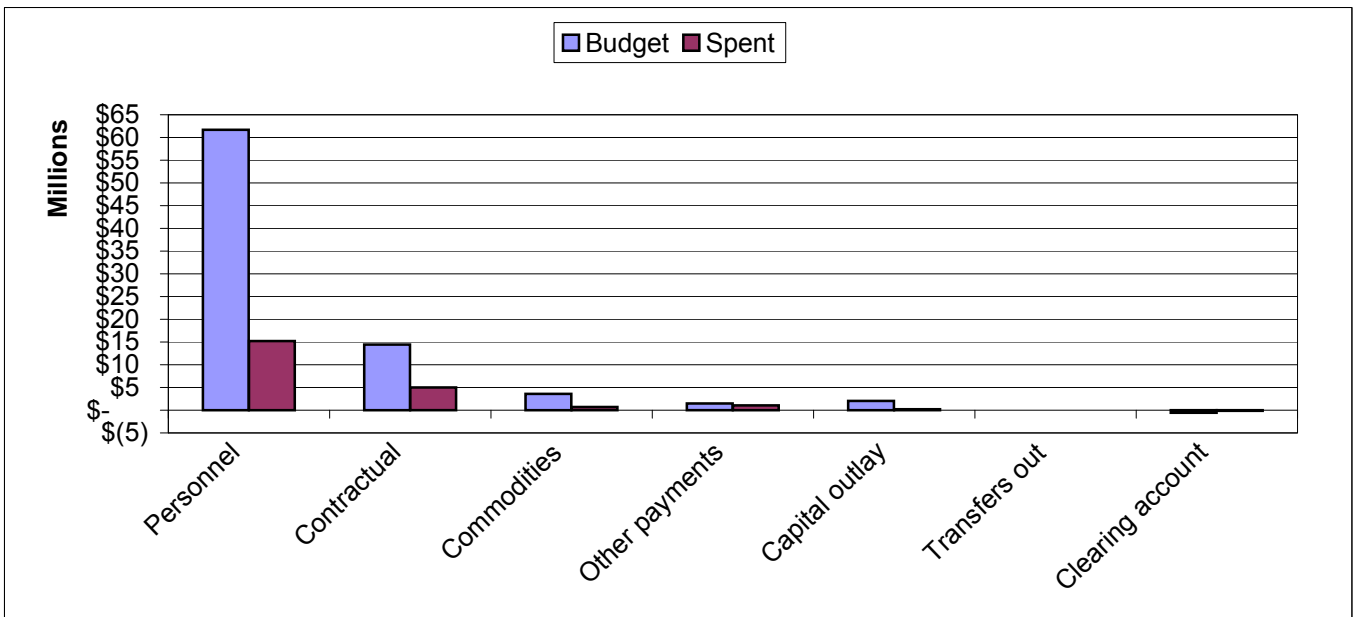
Note: Starting in 2009, the recording of how property tax is recorded was changed to reflect actual cash receipts versus accrual throughout the year. The majority of current year property taxes are received in January and June and then delinquent amounts in September.

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 March 31, 2010
 "Unaudited"

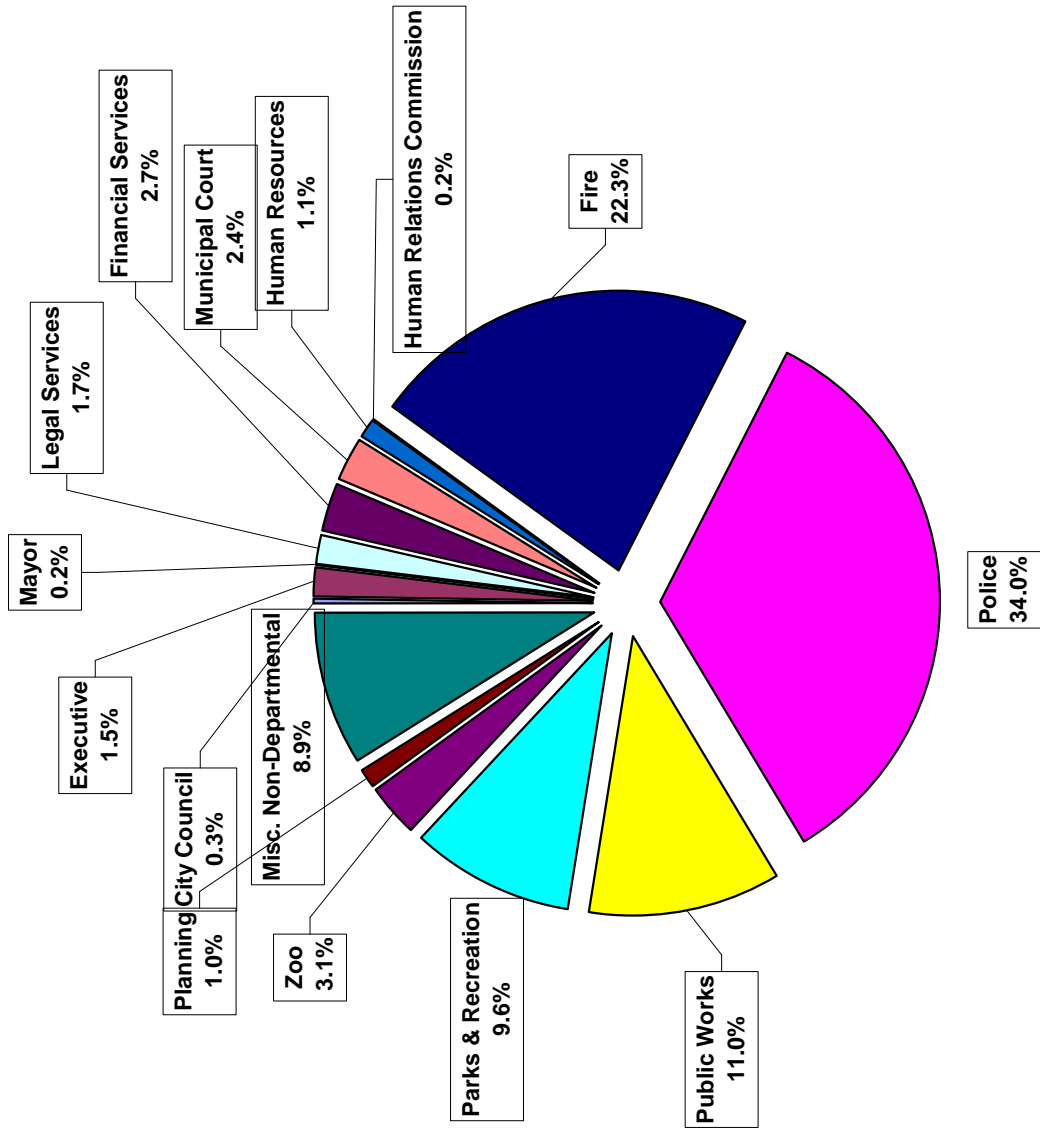


Revenues



Expenditures

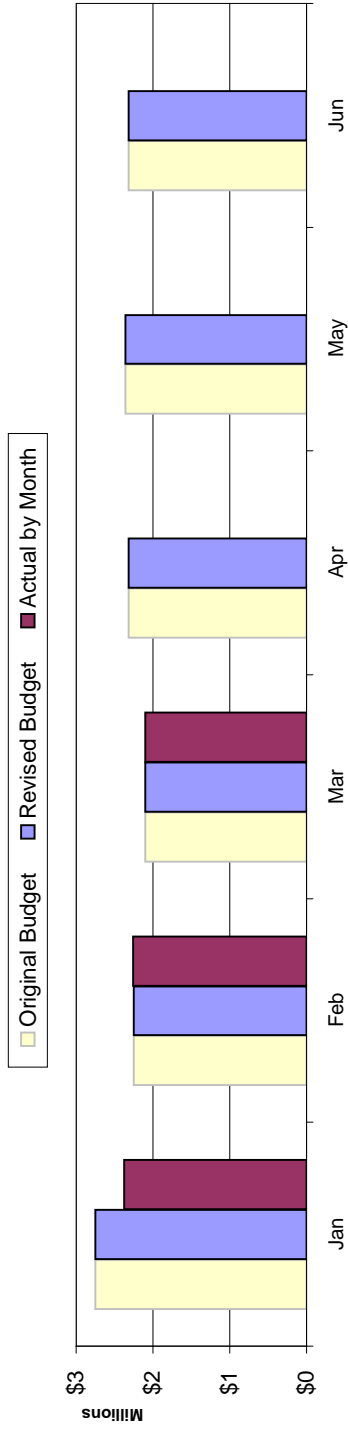
General Fund Composition by 2010 YTD Expenses



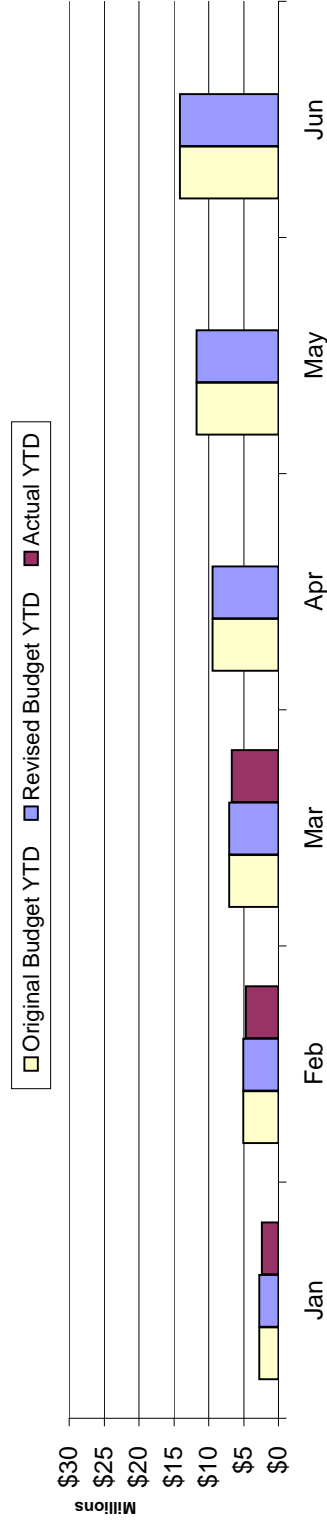
- City Council
- Executive
- Mayor
- Legal Services
- Financial Services
- Municipal Court
- Human Resources
- Human Relations Commission
- Fire
- Police
- Public Works
- Parks & Recreation
- Zoo
- Planning
- Misc. Non-Departmental

Sales Tax Revenues
The City of Topeka, Kansas
At March 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 March is an estimated amount of \$2,098,290.

Current month's revenues are not received prior to month-end date of this report
 Prepared by the City Controller's Office 9:38 PM 4/15/2010

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	2,098,290
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	\$ 6,733,794

Accumulated Revenue Received Year-to-Date by Month:

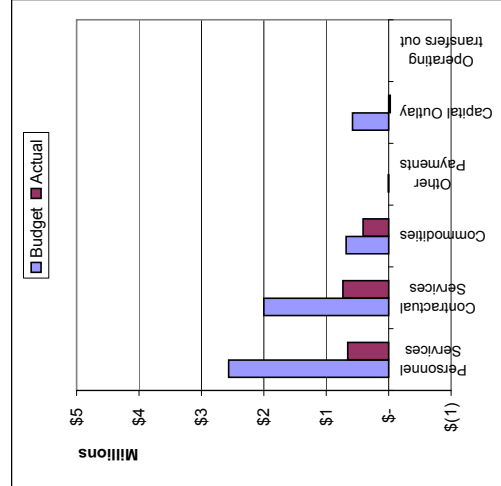
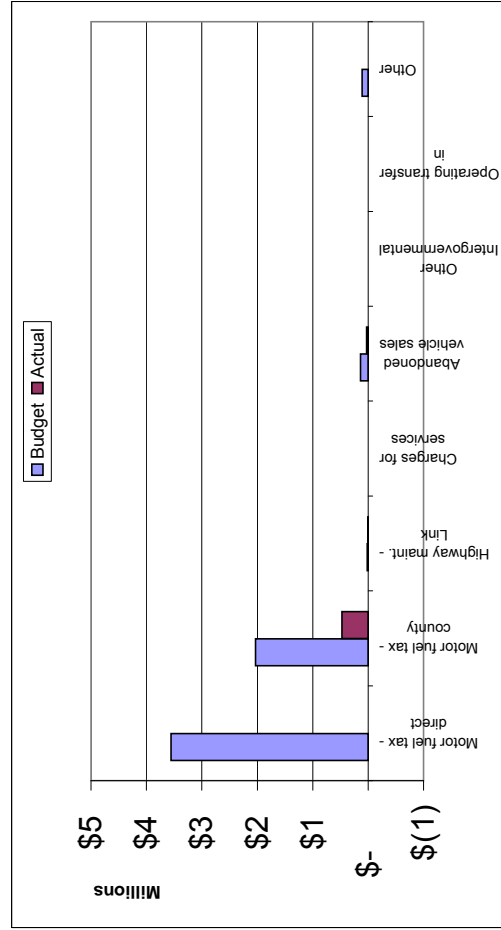
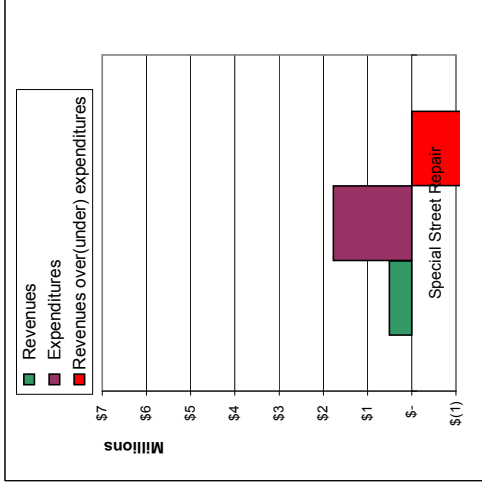
January	2,426,392	2,725,674	2,649,763	2,686,405	2,373,262
February	4,489,133	4,644,111	5,025,638	5,117,944	4,635,504
March	6,466,443	6,779,617	7,074,599	7,037,204	6,733,794
April	8,658,923	9,151,949	9,472,665	9,044,719	
May	10,958,994	11,362,738	12,057,143	11,206,224	
June	13,113,127	13,699,473	14,359,850	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	
			**		

March is an estimate based on six year average

SPECIAL STREET REPAIR

The City of Topeka, Kansas
Annual Budget and Year-to-Date Actuals
At March 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
Revenues						
Motor fuel tax - direct	\$ 3,555,870	0.0%	\$ 888,968	\$ -	\$ (888,968)	0.0%
Motor fuel tax - county	2,031,240	23.2%	507,810	472,153	(35,657)	93.0%
Highway maint. - Link	16,404	25.2%	4,135	4,135	34	100.8%
Charges for services	-	0.0%	-	(1,119)	(1,119)	0.0%
Abandoned vehicle sales	136,356	20.5%	34,089	27,906	(6,183)	81.9%
Other intergovernmental	-	0.0%	-	-	-	0.0%
Operating transfer in	-	0.0%	-	-	-	0.0%
Other	110,840	0.6%	27,710	720	(26,990)	2.6%
Total Revenues	5,850,710	8.6%	1,462,678	503,795	(958,883)	34.4%
Expenditures						
Personnel Services	2,565,683	25.6%	641,421	656,250	(14,829)	102.3%
Contractual Services	2,001,481	36.8%	500,370	735,866	(235,496)	147.1%
Commodities	684,269	59.9%	171,067	409,924	(238,857)	239.6%
Other Payments	3,000	0.0%	750	-	750	0.0%
Capital Outlay	578,782	-4.6%	144,696	(26,909)	171,604	-18.6%
Operating transfers out	-	0.0%	-	-	-	0.0%
Total Expenditures	5,833,215	30.4%	1,458,304	1,775,131	(316,827)	121.7%
Revenues over/(under)	\$ 17,495		\$ 4,374	\$ (1,271,337)	\$ (1,275,710)	

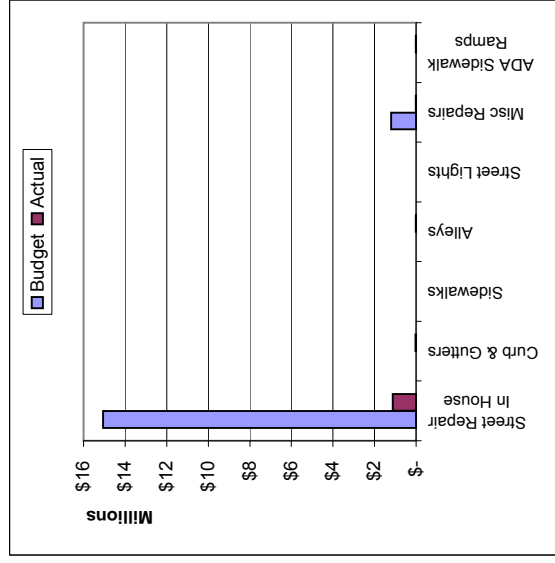
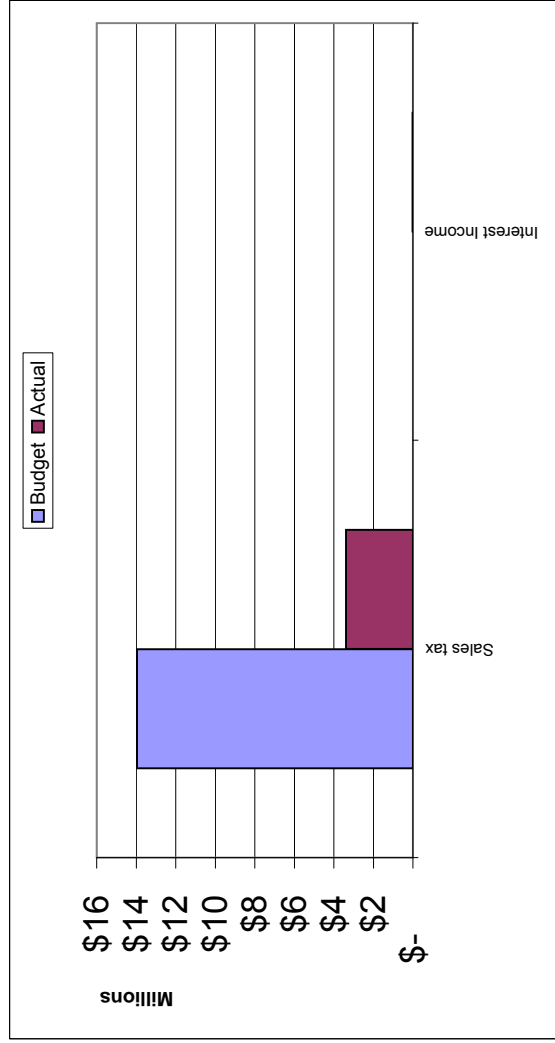
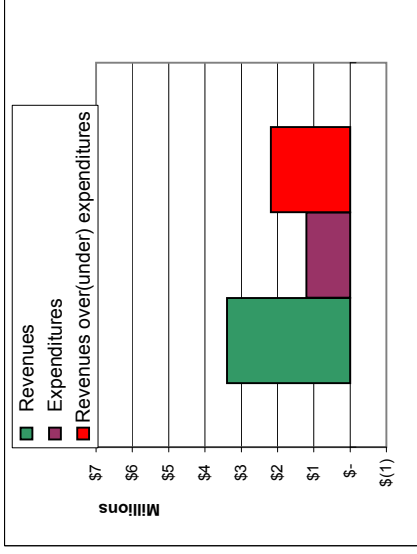


* Numbers shown include net encumbrances.
The next Shawnee County Highway distribution will be in June and the next State Highway distribution will be in April.

STREET REPAIRS 1/2% SALES TAX

The City of Topeka, Kansas
Annual Budget and Year-to-Date Actuals
At March 31, 2010
"Unaudited"

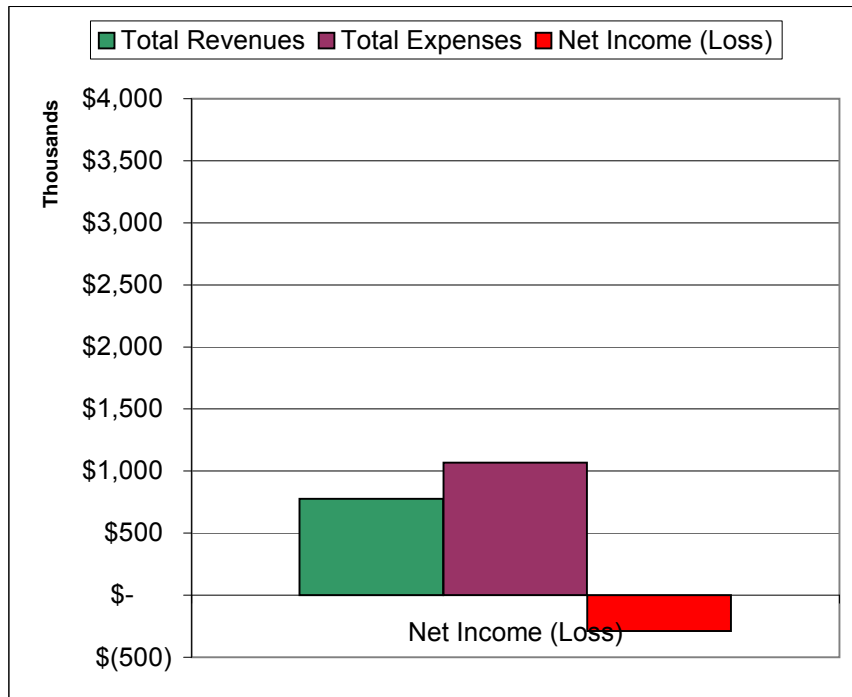
	2010 Annual Budget	% of Budget Spent	2010 Year-to-Date Budget	2010 Year-to-Date Actual	Year-to-Date Budget Variance	% YTD Actual to Budget
Revenues						
Sales tax	\$ 13,956,000	24.2%	\$ 3,489,000	\$ 3,380,752	\$ (108,248)	96.9%
Interest income	-	0.0%	-	8,754	8,754	0.0%
Total Revenues	13,956,000	24.3%	3,489,000	3,389,506	(99,494)	97.1%
Expenditures						
Street Repair In House	15,056,000	7.5%	3,764,000	1,130,777	2,633,223	30.0%
Curb & Gutters	-	0.0%	-	30,021	(30,021)	0.0%
Sidewalks	-	0.0%	-	2,219	(2,219)	0.0%
Alleys	-	0.0%	-	11,021	(11,021)	0.0%
Street Lights	-	0.0%	-	-	-	0.0%
Misc Repairs	1,200,000	0.8%	300,000	10,024	289,976	3.3%
ADA Sidewalk Ramps	-	0.0%	-	18,024	(18,024)	0.0%
Total Expenditures	16,256,000	7.4%	4,064,000	1,202,086	2,861,914	29.6%
Revenues over/(under)	\$ (2,300,000)		\$ (575,000)	\$ 2,187,420	\$ 2,762,420	



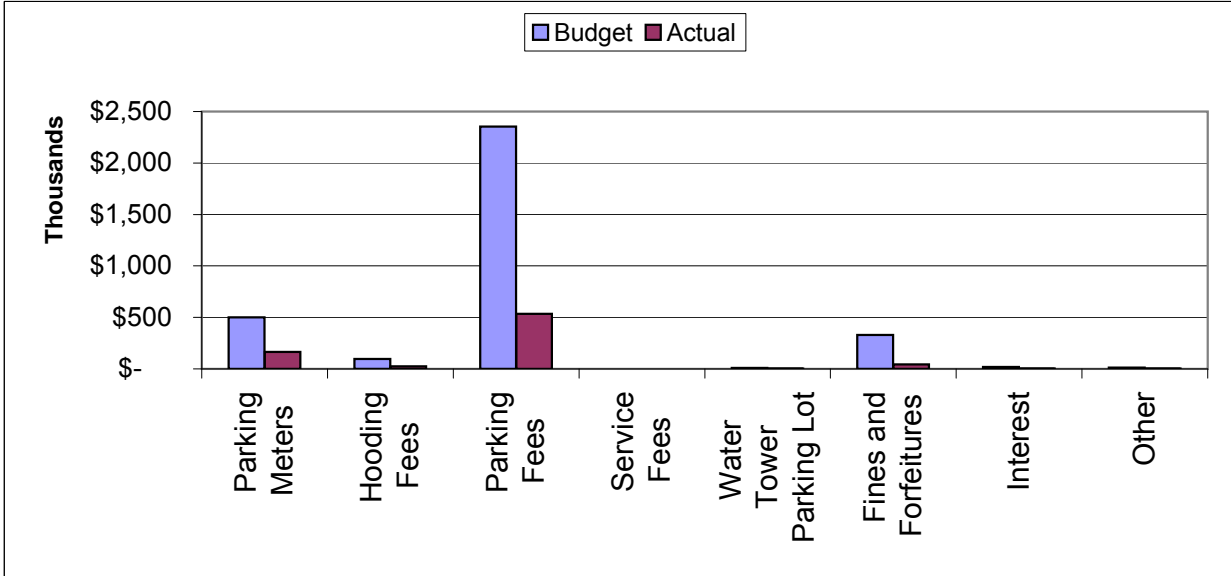
* Numbers shown include net encumbrances.

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

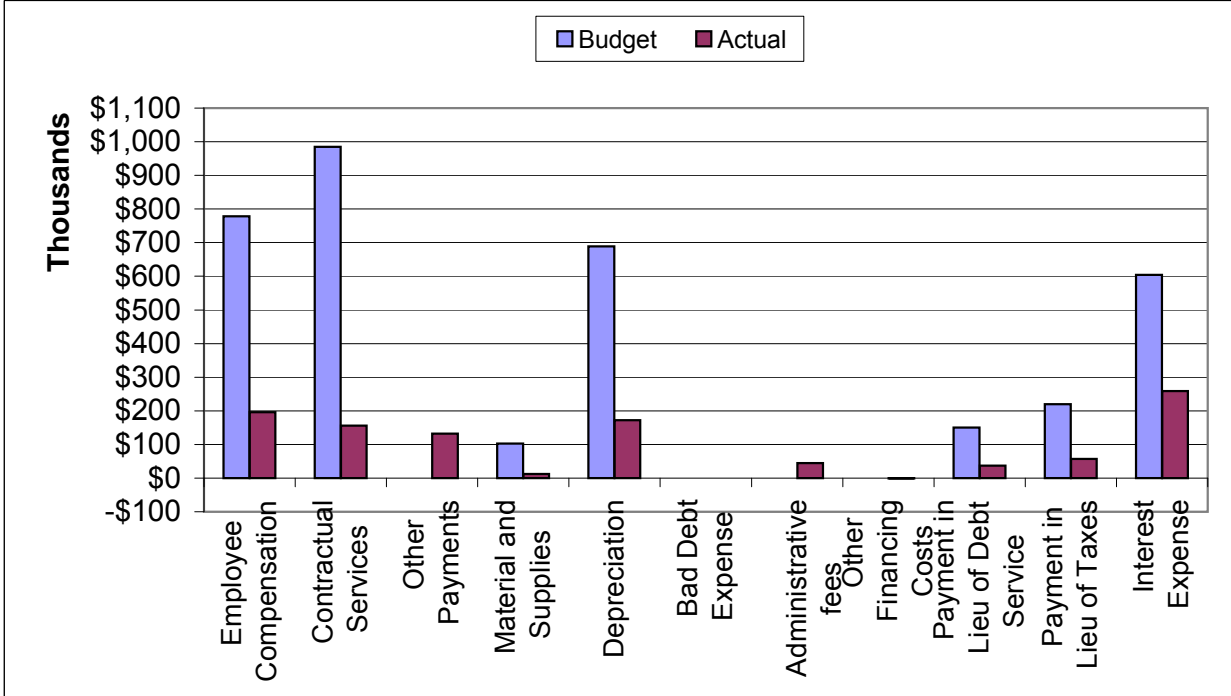
	2010 Annual Budget	2010 Year-to-Date Actual	% of Budget
Operating Revenues:			
Parking Meters	\$ 499,465	\$ 164,479	32.9%
Hooding Fees	96,150	24,667	25.7%
Parking Fees	2,354,275	534,388	22.7%
Service Fees	-	75	0.0%
Water Tower Parking Lot	8,610	3,467	40.3%
Fines and Forfeitures	330,920	44,426	13.4%
Interest	20,000	2,523	12.6%
Other	10,930	2,691	24.6%
Gain (Loss) on Sale of Assets	-	950	0.0%
Total Revenues	\$ 3,320,350	\$ 777,666	23.4%
Expenses:			
Operating Expenses:			
Employee Compensation	778,385	\$ 195,835	25.2%
Contractual Services	984,422	156,317	15.9%
Other Payments	-	132,584	0.0%
Material and Supplies	102,250	12,750	12.5%
Depreciation	688,662	172,167	25.0%
Bad Debt Expense	-	(82)	0.0%
Administrative fees	-	44,843	0.0%
Other Financing Costs	-	(937)	0.0%
Payment in Lieu of Debt Service	150,000	37,500	25.0%
Payment in Lieu of Taxes	219,791	56,648	25.8%
Interest Expense	603,805	259,155	42.9%
Total Expenses	\$ 3,527,315	\$ 1,066,780	30.2%
Net Income (Loss)	\$ (206,965)	\$ (289,114)	



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

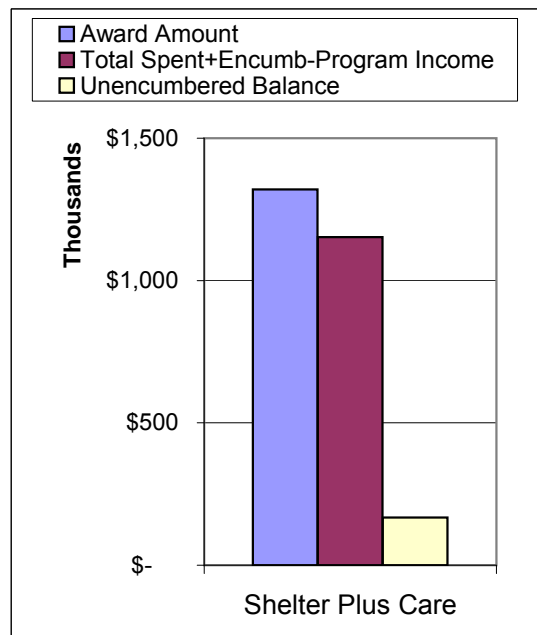
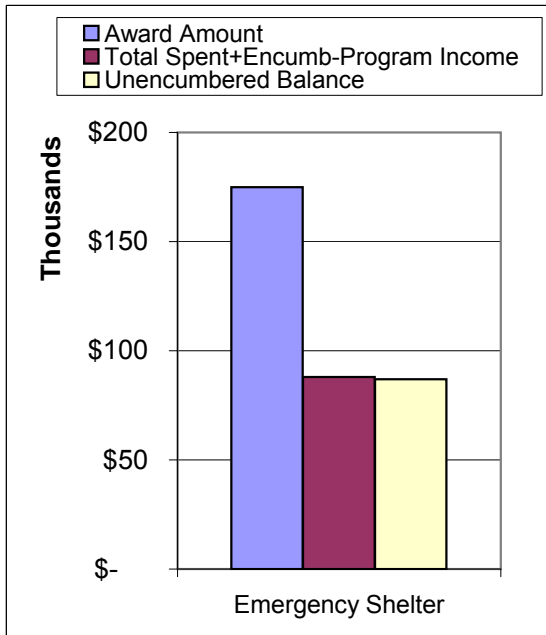
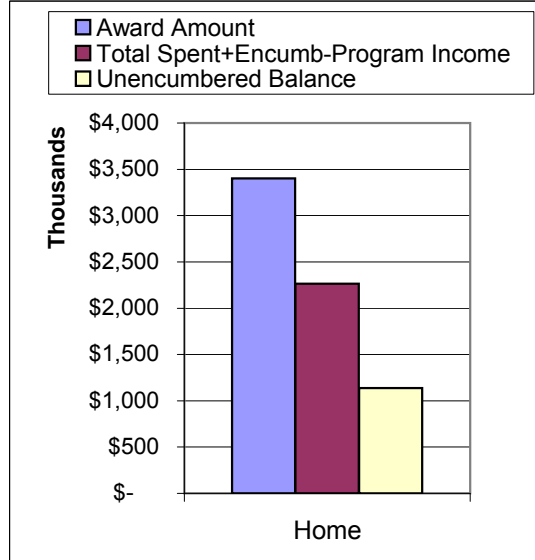
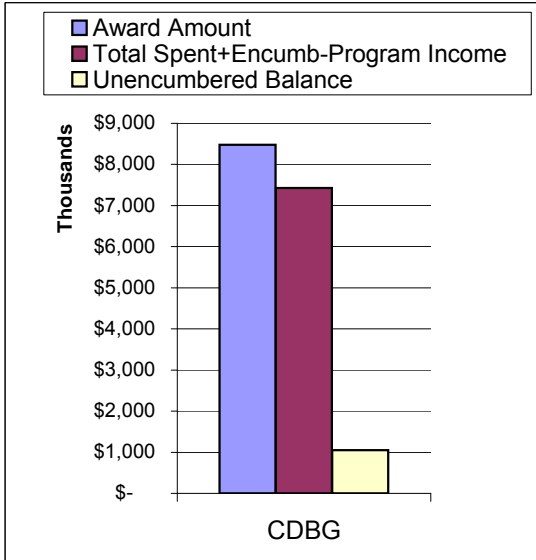


Revenues

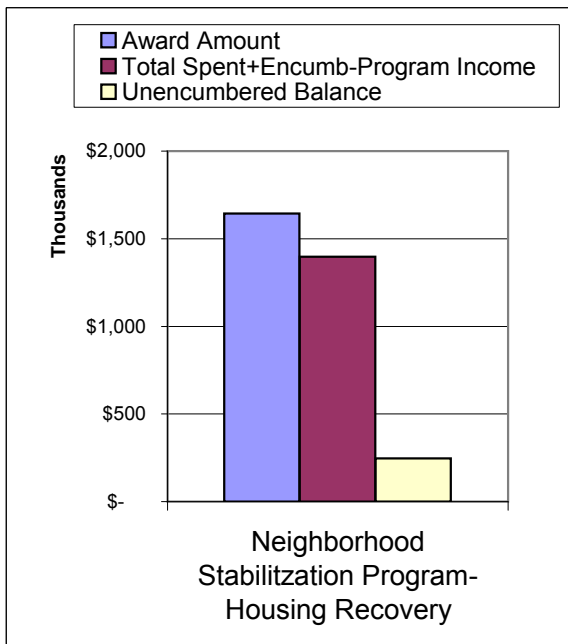
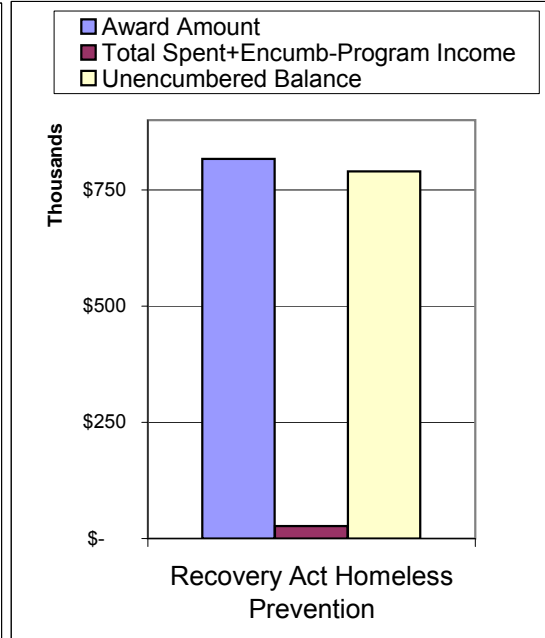
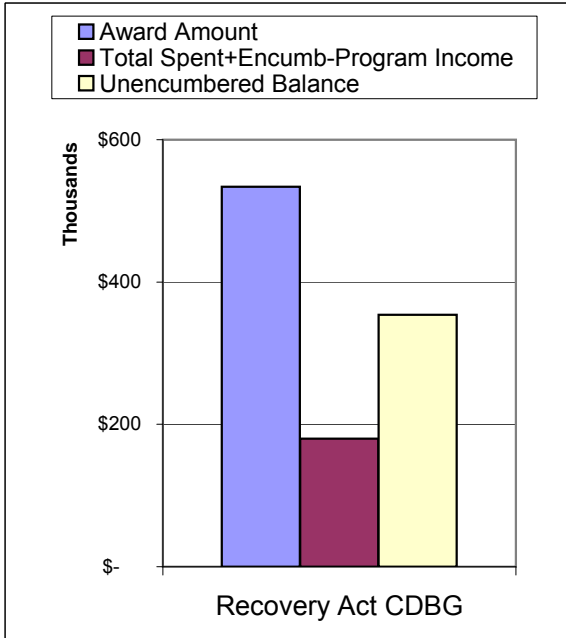


Expenditures

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



HOUSING & NEIGHBORHOOD DEVELOPMENT
The City of Topeka, Kansas
Summary of Grant Expenditures
At March 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 March 31, 2010

"Unaudited"

	<u>This Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>
Operating Revenue:			
Water sales	1,722,838	5,673,798	5,808,984
Sewer service charge	1,829,070	5,641,377	5,744,646
Surcharges	38,775	115,914	114,447
Merchandise and service sales (net)	86,620	241,893	375,336
Shared customer service fees	76,895	230,686	210,542
Sewer licenses/permits	14,196	31,378	26,276
Fire protection fees	15,366	46,060	43,743
Office service charges	19,998	60,228	53,112
Stormwater service charges	550,970	1,718,773	1,617,891
Total operating revenues	<u>4,354,728</u>	<u>13,760,107</u>	<u>13,994,977</u>
Operating expenses:			
Water production	392,114	893,797	882,200
Water distribution	630,571	1,592,231	1,710,615
Waste water laboratory	39,565	113,385	114,036
Waste water field operations	182,006	368,535	392,313
Waste water plant operations	513,201	1,187,140	1,275,603
Stormwater NPDES	13,496	38,676	61,632
Stormwater maintenance	113,181	346,892	463,817
Stormwater environmental services	9,439	27,330	16,831
Administrative and general	961,391	2,889,832	2,987,316
Depreciation expense	989,127	2,967,380	2,754,998
Customer service	232,227	666,591	650,751
Technical services	108,169	242,718	253,540
Total operating expenses	<u>4,184,487</u>	<u>11,334,507</u>	<u>11,563,652</u>
Operating income	<u>170,241</u>	<u>2,425,600</u>	<u>2,431,325</u>
Other income (expense):			
Interest on investments	46,158	164,249	186,160
Interest expense	(630,588)	(1,892,280)	(1,972,283)
Miscellaneous	87,135	123,667	204,397
Bond/loan expenses	(1,723)	(20,534)	(11,280)
Collection of charged off accounts	131	258	602
Bad debt expense net of recovery	(105,297)	(315,892)	(269,364)
WIP inventory adjustment	-	-	-
Gain (loss) on retirement of fixed assets	199	438	-
Total non-operating revenue (expense)	<u>(603,985)</u>	<u>(1,940,094)</u>	<u>(1,861,768)</u>
Net income (loss)	<u>\$ (433,744)</u>	<u>\$ 485,506</u>	<u>\$ 569,557</u>

BANK BALANCES

City of Topeka, Kansas

At March 31, 2010

"Unaudited"

Pooled Cash:	
Cash on Hand	\$ 1,000.00
Cash in Bank - CoreFirst	11,169,092.50
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	29,273,213.44
Revenue Bond Construction Trust	5,719,765.85
Investments - Prepaid Interest	-
Investments - Unearned Discounts	-
Investments - Other	-
Investments - Premium	<u>194,987.85</u>
Total cash	92,132,410.66
Recorded Encumbrances & Liabilities	<u>43,489,040.87</u>
Unencumbered Cash Balance	\$ 48,643,369.79
Less Restricted Cash	
External/Internal	30,111,086.98
Less Committed Cash	
Retirement/Self Insurance Reserves	7,685,206.12
Amount Available for GO Debt	<u>7,415,306.92</u>
Unencumbered and Available Cash	<u><u>\$ 3,431,769.77</u></u>

* The Recorded Encumbrances & Liabilities balance for January should have been \$34,951,323.13 with an Unencumbered Cash Balance of \$58,846,780.17 and unencumbered and Available Cash of \$13,048,992.94 due to formula error in report.

** The Recorded Encumbrances & Liabilities balance for February should have been \$31,377,952.46 with an Unencumbered Cash Balance of \$57,120,005.61 and unencumbered and Available Cash of \$13,255,126.91 due to formula error in report.

CITY OF TOPEKA, KANSAS
Statement of Indebtedness

For the period ending
March 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-Mar-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
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 March 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)	\$ 11,698,200.29	\$ 1,918.10	\$ 614,941.03	\$ 571,132.99	\$ 1,154,894.04	\$ 410,707.83
Cash balance reconciled to fund bal						
Deduct payables/liabilities	3,420,653.43	7,513.36	-	-	1,168.55	281,446.84
Deduct encumbrances	3,160,718.19	99,465.96	476,265.50	165,351.69	33,850.14	23,242.64
Unencumbered cash	5,116,828.67	(105,061.22)	138,675.53	405,781.30	1,119,875.35	106,018.35
Add accounts receivable	25,394,922.43	2,567.51	-	-	319,185.00	184,284.64
Add reserves	-	-	-	-	-	-
Add change funds/deposits	9,580.00	-	-	-	-	6,725.00
Add other receivable/prepaid expenses	24,394.46	-	-	-	-	36,689.73
Deduct assets for restricted uses	(184,284.64)	-	-	-	-	184,284.64
Deduct deferred revenue	23,121,870.29	-	-	-	319,185.00	674.00
Estimated fund balance	\$ 7,608,139.91	\$ (102,493.71)	\$ 138,675.53	\$ 405,781.30	\$ 1,119,875.35	\$ 148,759.08
Statement of changes in fund balance						
Fund balance beginning of year	6,501,737.96	\$ 37,454.44	\$ 495,734.77	\$ 405,781.30	\$ 1,080,363.09	\$ 148,759.08
Add current revenue	24,379,809.36	170.38	137,308.76	-	152,159.86	-
Deduct current expenditures	19,811,349.59	40,652.57	18,102.50	-	78,797.46	-
Deduct:						
Reserve change funds/deposits	11,070,197.73	(3,027.75)	614,941.03	405,781.30	1,153,725.49	148,759.08
Reserve for net encumbrances	3,462,057.82	99,465.96	476,265.50	-	33,850.14	-
Estimated fund balance	\$ 7,608,139.91	\$ (102,493.71)	\$ 138,675.53	\$ 405,781.30	\$ 1,119,875.35	\$ 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 March 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	(109,196.02)	200,916.34	1,103,911.29	1,436,251.21
Cash balance reconciled to fund bal						
Deduct payables/liabilities	62,285.33	-	-	-	-	-
Deduct encumbrances	245.30	5,585.35	-	112,500.00	-	-
Unencumbered cash	107,638.38	12,364.34	(109,196.02)	88,416.34	1,103,911.29	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	\$ 1,103,911.29	\$ 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)	-	118,338.67	-
Deduct current expenditures	-	-	565,625.00	-	46,890.10	-
Deduct:						
Reserve change funds/deposits	110,234.38	17,949.69	(109,196.02)	127,207.62	1,103,911.29	1,436,251.21
Reserve for net encumbrances	-	5,585.35	-	-	-	-
Estimated fund balance	\$ 110,234.38	\$ 12,364.34	\$ (109,196.02)	\$ 127,207.62	\$ 1,103,911.29	\$ 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 March 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)	\$ 120,583.17	\$ 342,034.61	\$ -	\$ 1,001,937.72	\$ 4,289,860.04	\$ 16,092,762.32
Cash balance reconciled to fund bal						
Deduct payables/liabilities	-	-	-	172,026.02	36,090.12	-
Deduct encumbrances	-	173,872.75	-	931,276.73	932,172.41	-
Unencumbered cash	120,583.17	168,161.86	-	(101,365.03)	3,321,597.51	16,092,762.32
Add accounts receivable	-	-	3,010,441.23	36,482.03	9,550.07	14,951,059.63
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	\$ 3,010,441.23	\$ (64,883.00)	\$ 3,331,147.58	\$ 16,109,271.95
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	-	1,980,930.47	503,795.20	3,389,505.63	12,118,320.78
Deduct current expenditures	-	54,624.25	3,569,506.26	1,770,606.16	269,913.64	2,758,284.66
Deduct:						
Reserve change funds/deposits	-	-	-	-	-	-
Reserve for net encumbrances	-	173,872.75	-	931,276.73	932,172.41	-
Estimated fund balance	\$ 120,583.17	\$ 168,161.86	\$ 3,010,441.23	\$ (64,883.00)	\$ 3,331,147.58	\$ 16,109,271.95

.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 March 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
Revenues							
Charges for services	\$ 853,525.38	\$ 355,515.63	\$ 285,642.54	\$ 239,769.39	\$ 2,106,445.08	-	\$ 27,592.21
Licenses and permits	9,296.40	-	-	-	-	-	-
Insurance recoveries	-	-	7,662.15	13,684.88	-	-	-
Other revenue	-	196.46	-	-	83.43	-	-
Transfer from General Fund	-	-	-	-	-	-	-
Total Revenue	862,821.78	355,712.09	293,304.69	253,454.27	2,106,528.51	-	27,592.21
Expenses:							
Personnel services	315,857.56	309,618.85	20,254.49	-	-	-	-
Contractual services	399,252.17	33,277.75	355,386.68	527,542.99	352,554.52	-	3,000.00
Commodities	37,101.27	15,758.00	-	-	-	-	-
Other payments & costs	-	(49.43)	146,823.05	22,392.90	2,252,743.28	-	50,541.50
Total Expenses	752,211.00	358,605.17	522,464.22	549,935.89	2,605,297.80	-	53,541.50
Net income before depreciation	110,610.78	(2,893.08)	(229,159.53)	(296,481.62)	(498,769.29)	-	(25,949.29)
Depreciation	62,499.99	15,000.00	-	-	-	-	-
Interest Income	-	-	2,458.37	-	11,603.22	3,137.04	-
Interest Expense	72,385.44	-	-	-	-	-	-
Gain (loss) on disposal of assets	-	-	-	-	-	-	-
Transfer to other funds	-	-	-	-	-	-	-
Net Income (Loss)	(24,274.65)	(17,893.08)	(226,701.16)	(296,481.62)	(487,166.07)	3,137.04	(25,949.29)
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	\$ 508,059.71	\$ 803,636.66	\$ 132,756.42	\$ 559,684.77	\$ 5,199,516.16	\$ 1,677,503.46	\$ 348,249.50