
Department of Financial Services

City of Topeka, Kansas Interim Financial Report

For the Period Ended

November 30, 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

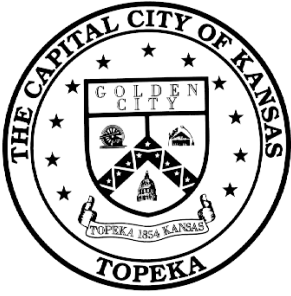
Kristin Ready, Accountant II

Dee Chinn, AR and Utility Billing Specialist

Curtis R. Cox, City Treasurer

**Interim
Financial Statement Index
November 30, 2009**

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CITY OF TOPEKA

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December 11, 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 eleven months ended November 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,

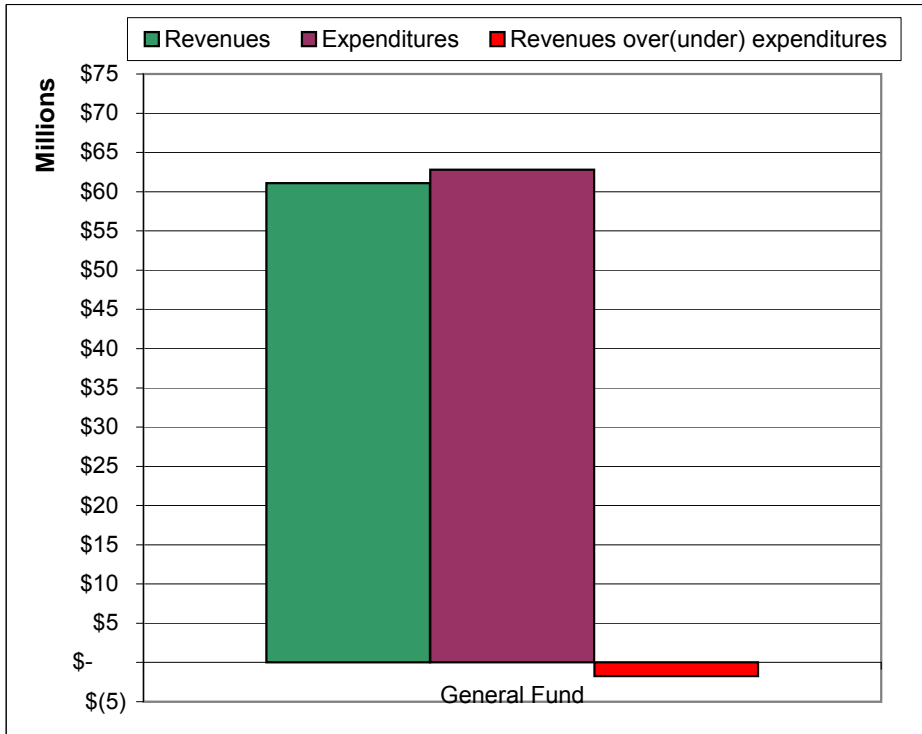
Tina M. Loyd

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 November 30, 2009
"Unaudited"

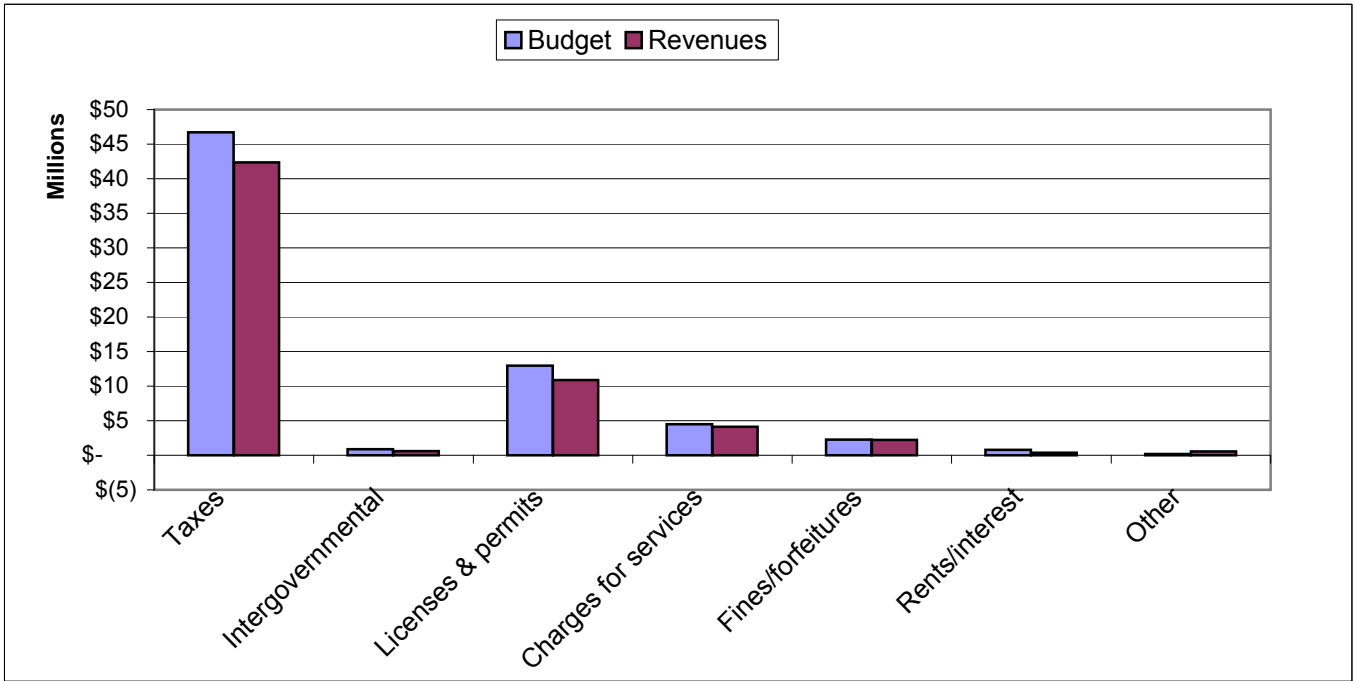
	2009 Annual Budget	% of Budget Spent	2009 Year-to-Date Budget	2009 Year-to-Date Actual	Year-to-Date Budget Variance	%YTD Actual to Budget
Revenues						
Taxes	\$ 46,718,725	90.7%	\$42,825,498	\$ 42,373,841	\$ (451,657)	98.9%
Intergovernmental	858,908	69.1%	787,332	593,568	(193,765)	75.4%
Licenses & permits	12,940,530	84.2%	11,862,153	10,895,168	(966,985)	91.8%
Charges for services	4,471,700	91.7%	4,099,058	4,100,359	1,301	100.0%
Fines/forfeitures	2,267,200	97.1%	2,078,267	2,200,530	122,263	105.9%
Rents/interest	800,000	46.8%	733,333	374,667	(358,666)	51.1%
Other	199,500	268.9%	182,875	536,383	353,508	293.3%
Total Revenue	68,256,563	89.5%	62,568,516	61,074,517	(1,493,999)	97.6%
Expenditures *						
Personnel	53,999,301	92.2%	49,499,359	49,806,378	(307,019)	100.6%
Contractual	9,940,777	99.1%	9,112,379	9,849,940	(737,561)	108.1%
Commodities	2,753,971	87.7%	2,524,473	2,414,051	110,422	95.6%
Other payments	1,814,083	54.8%	1,662,909	994,149	668,761	59.8%
Capital outlay	282,011	55.2%	258,510	155,605	102,905	60.2%
Transfers out	200,000	62.3%	183,333	124,697	58,636	68.0%
Clearing account	(650,042)	81.3%	(595,872)	(528,189)	(67,683)	88.6%
Total Expenditures	68,340,101	91.9%	62,645,093	62,816,631	(171,538)	100.3%
Revenues over(under) expenditures	\$ (83,538)		\$ (76,576)	\$ (1,742,114)	\$ (1,665,538)	



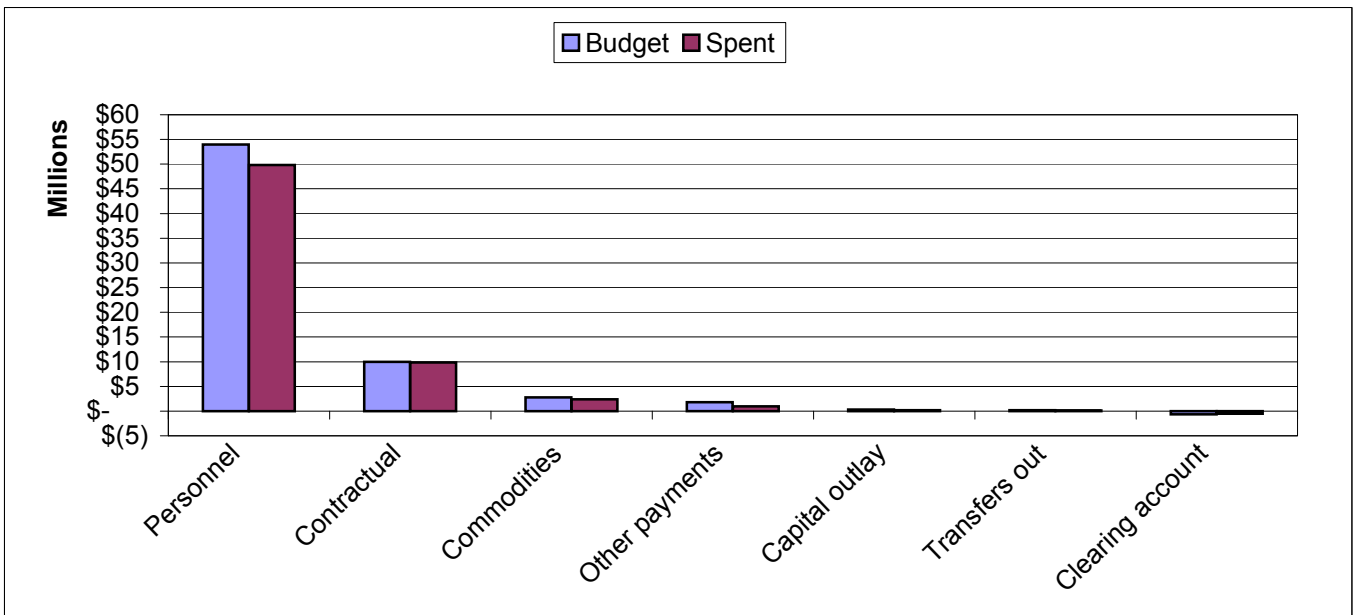
	YTD
Property Tax	11,733,799
Vehicle Tax	1,094,615
Sales Tax	24,463,085
Assessments	101,971
PILODS	183,333
PILOTS	4,797,038
Total Taxes	\$42,373,841

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 November 30, 2009
"Unaudited"

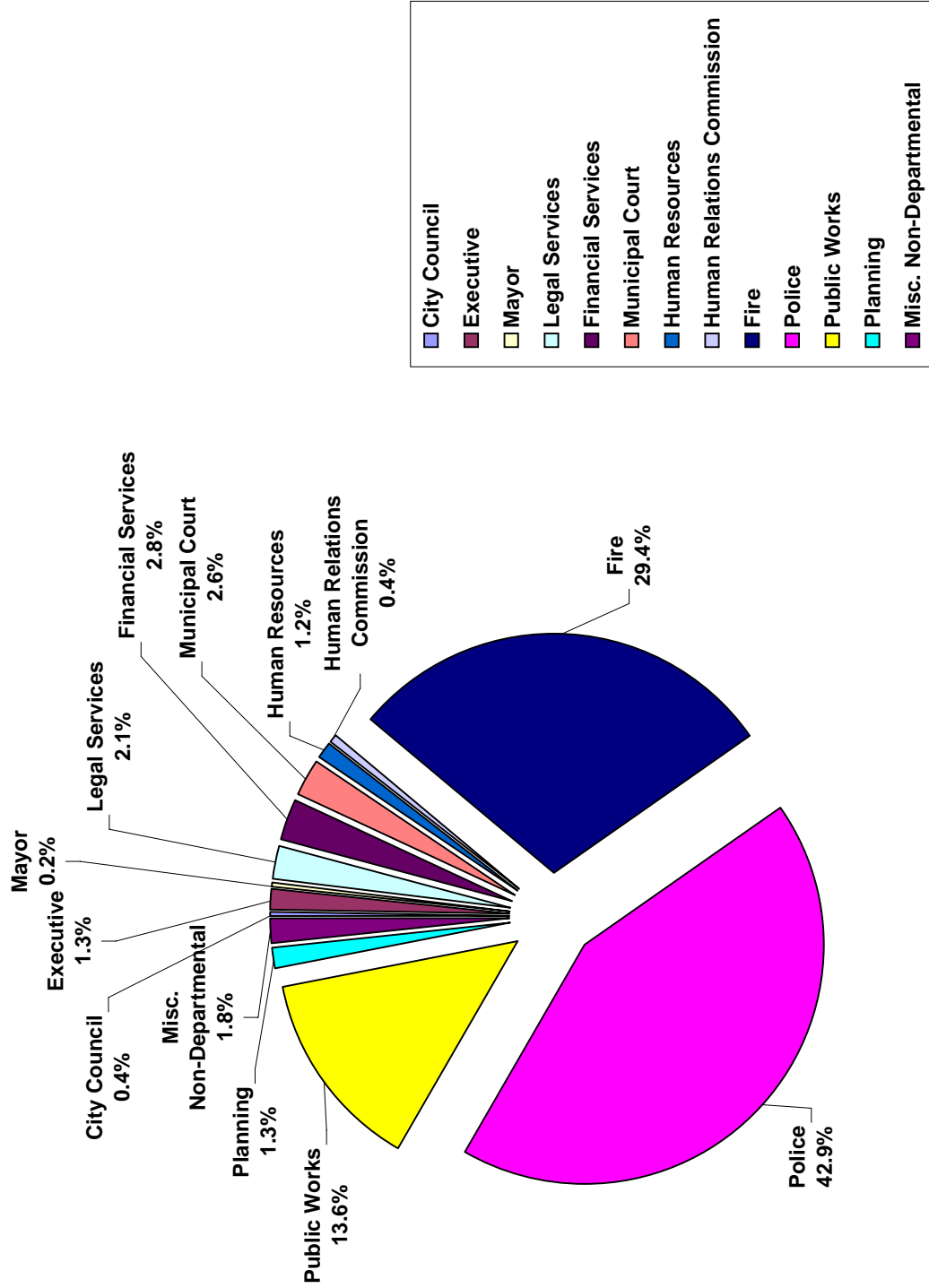


Revenues



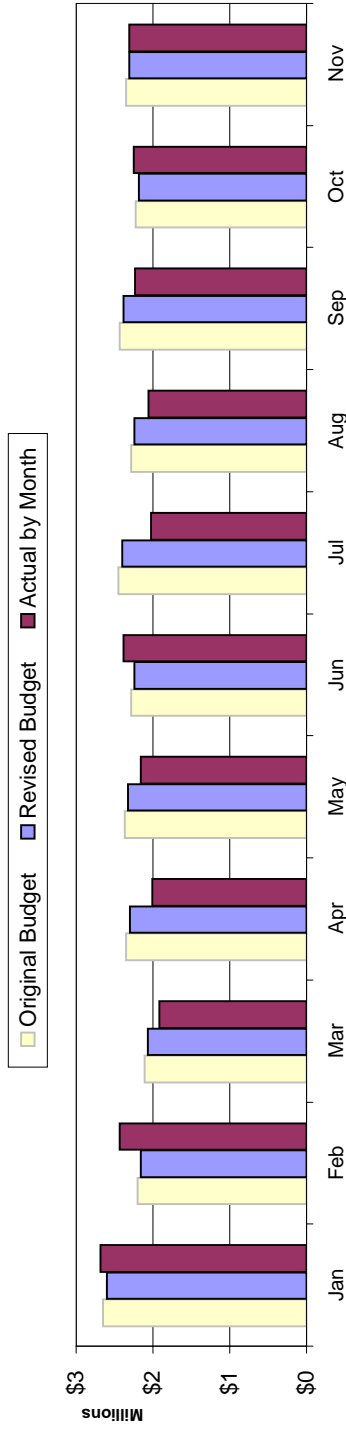
Expenditures

General Fund Composition by 2009 YTD Expenses

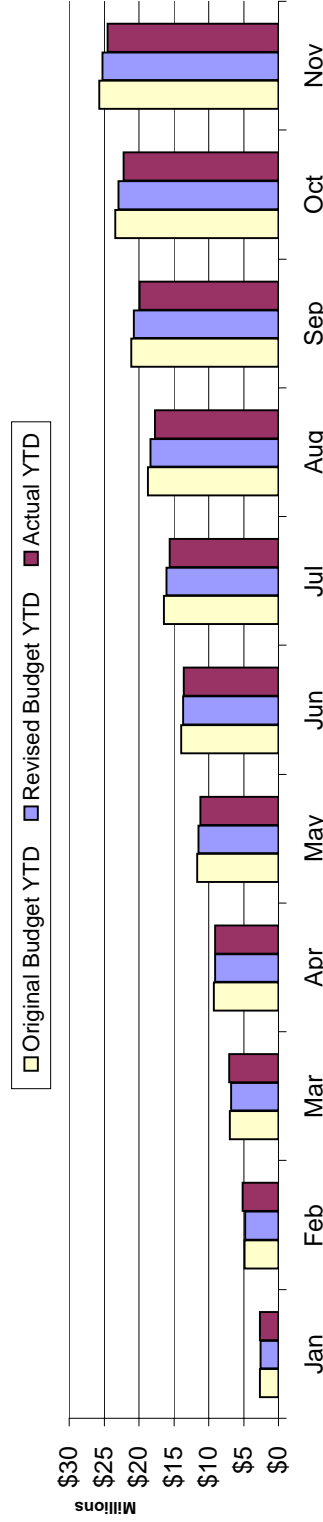


**Sales Tax Revenues
The City of Topeka, Kansas
At November 30, 2009
"Unaudited"**

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 November is an estimated amount of \$2,304,958 based on six year average.

Current month's revenues are not received prior to month-end date of this report
Prepared by the City Controller's Office 4:49 PM 12/11/2009

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	2,304,958
December	2,107,143	2,172,530	2,361,035	2,047,000	
				**	
TOTAL	\$ 25,891,083	\$ 26,344,949	\$ 27,255,401	\$ 27,991,780	\$ 24,463,084

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	24,463,084
December	25,891,083	26,344,949	27,255,401	27,991,780	
				**	

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

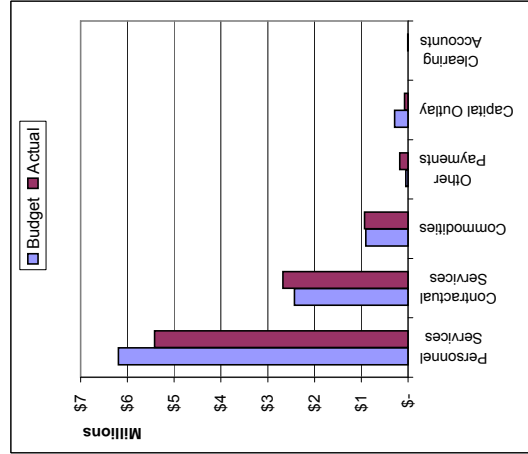
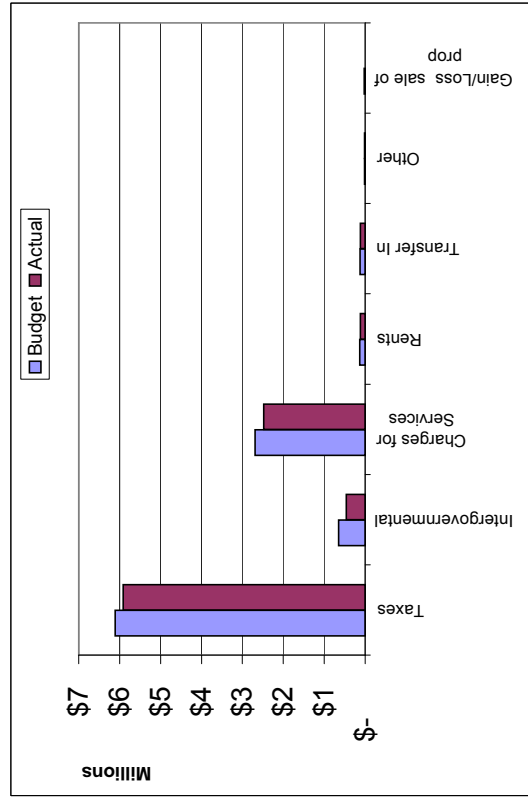
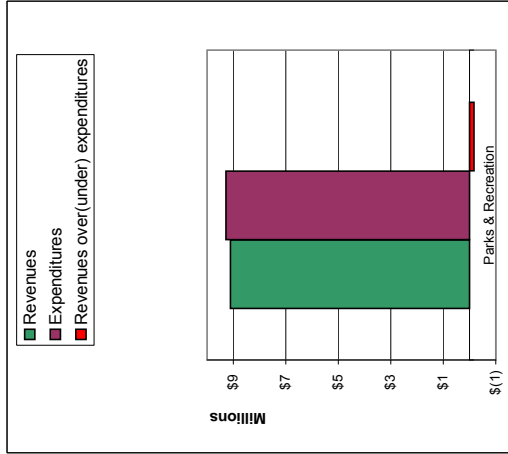
Sales tax for November is an estimated amount of \$2,304,958 based on six year average.

****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 November 30, 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	96.8%	\$ 5,600,786	\$ 5,913,583	\$ 312,797	105.6%
Intergovernmental	647,559	71.7%	593,596	464,495	(129,100)	78.3%
Charges for Services	2,691,925	92.1%	2,467,598	2,480,167	12,569	100.5%
Rents	131,000	90.0%	120,083	117,901	(2,182)	98.2%
Transfer In	129,000	91.7%	118,250	118,250	-	100.0%
Other	16,000	102.3%	14,667	16,366	1,699	111.6%
Gain/Loss sale of prop	20,000	0.0%	18,333	-	(18,333)	0.0%
Total Revenues	9,745,432	93.5%	8,933,313	9,110,763	177,450	102.0%
Expenditures *						
Personnel Services	6,193,226	87.5%	5,677,124	5,420,293	256,830	95.5%
Contractual Services	2,429,711	110.1%	2,227,235	2,674,422	(447,422)	120.1%
Commodities	900,656	103.3%	825,601	930,593	(104,992)	112.7%
Other Payments	48,500	370.0%	44,458	179,473	(135,015)	403.7%
Capital Outlay	290,371	25.6%	266,173	74,230	191,943	27.9%
Clearing Accounts		0.0%	-	5,000	(5,000)	0.0%
Total Expenditures	9,862,464	94.1%	9,040,592	9,284,247	(243,655)	102.7%
Revenues over/(under)	\$ (117,032)		\$ (107,279)	\$ (173,485)	\$ (66,205)	

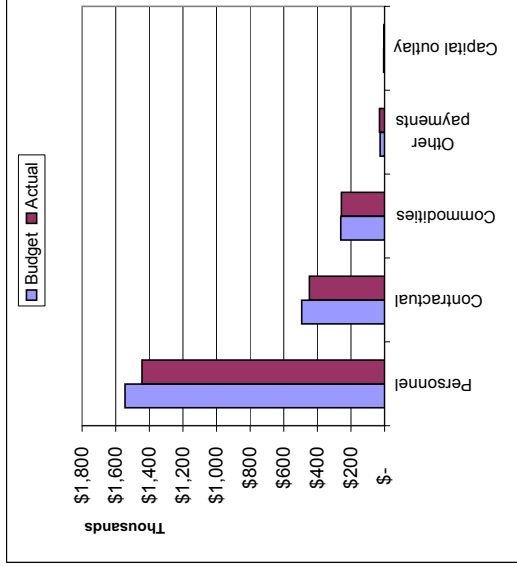
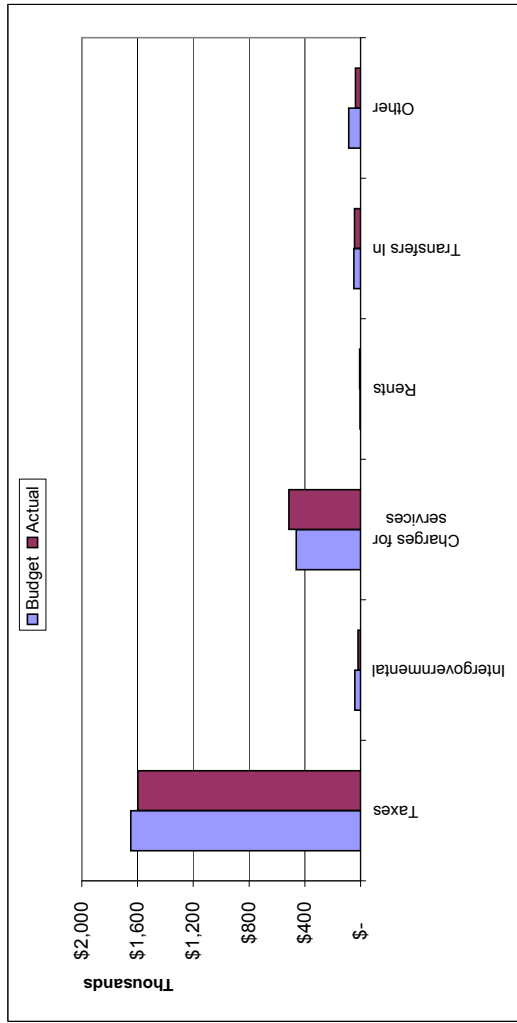
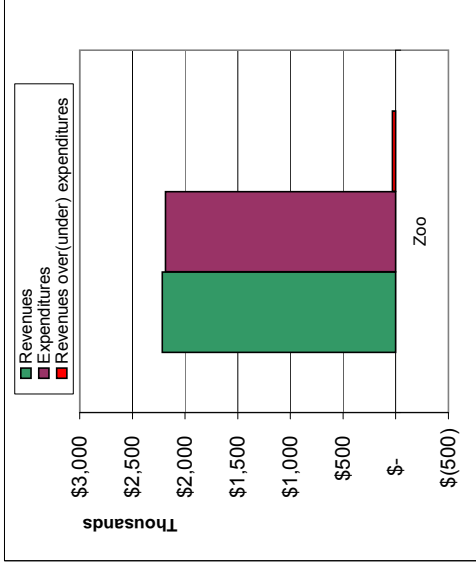


NOTE: Golf expenditures are for January through October only.

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.

ZOO FUND
The City of Topeka, Kansas
Annual Budget and Year-to-Date Actuals
At November 30, 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	96.9%	\$ 1,510,695	\$ 1,597,445	\$ 86,750	105.7%
Intergovernmental	40,320	47.9%	36,960	19,294	(17,666)	52.2%
Charges for services	461,500	111.2%	423,042	513,305	90,263	121.3%
Rents	2,500	263.2%	2,292	6,579	4,287	287.1%
Transfers In	48,500	91.7%	44,458	44,458	0	100.0%
Other	85,000	42.8%	77,917	36,361	(41,556)	46.7%
Total Revenue	2,285,851	97.0%	2,095,363	2,217,441	122,078	105.8%
Expenditures *						
Personnel	1,545,243	93.5%	1,416,473	1,444,370	(27,897)	102.0%
Contractual	493,351	90.9%	452,238	448,313	3,925	99.1%
Commodities	261,000	98.6%	239,250	257,470	(18,220)	107.6%
Other payments	27,000	114.5%	24,750	30,914	(6,164)	124.9%
Capital outlay	6,400	57.7%	5,867	3,693	2,174	62.9%
Total Expenditures	2,332,994	93.6%	2,138,578	2,184,759	(46,182)	102.2%
Revenues over(under) expenditures	\$ (47,143)		\$ (43,214)	\$ 32,682	\$ 75,896	



Revenues

Expenditures

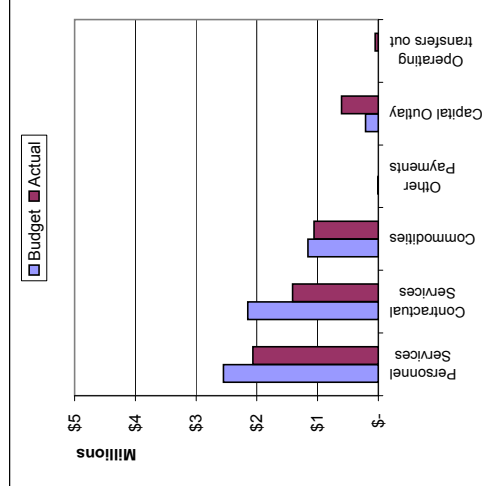
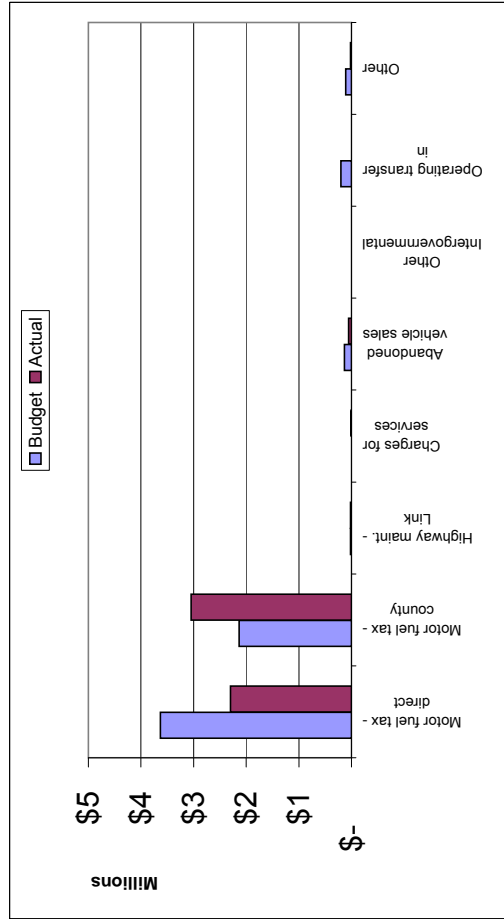
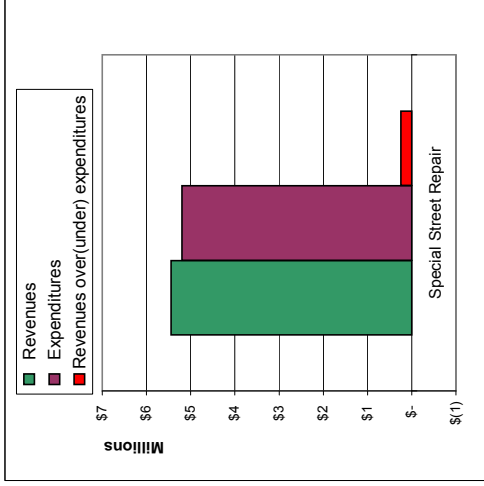
Note: Starting in 2009, the recording of how property tax is recorded was changed to reflect actual cash receipts versus accrual throughout the year. The majority of current year property taxes are received in January and June and then delinquent amounts are received in September.

Prepared by the City Controller's Office 1:37 PM, 12/11/2009

SPECIAL STREET REPAIR

The City of Topeka, Kansas
Annual Budget and Year-to-Date Actuals
At November 30, 2009
Unaudited

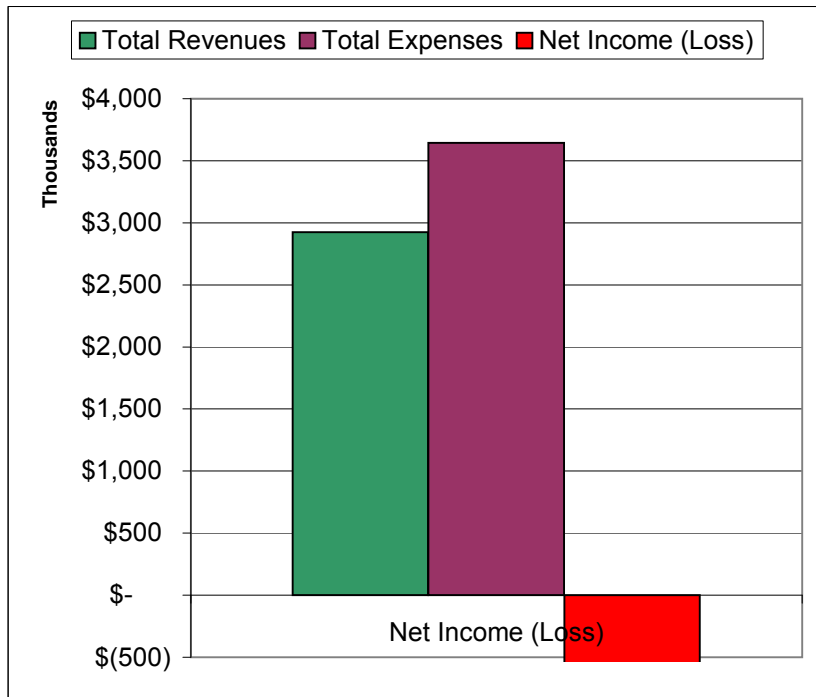
	2009 Annual Budget	% of Budget Spent	2009 Year-to-Date Budget	2009 Year-to-Date Actual	Year-to-Date Budget Variance	% YTD Actual to Budget
Revenues						
Motor fuel tax - direct	\$ 3,629,870	63.4%	\$ 3,327,381	\$ 2,299,956	\$(1,027,425)	69.1%
Motor fuel tax - county	2,135,890	142.6%	1,957,899	3,044,774	1,086,875	155.5%
Highway maint. - Link	16,404	99.9%	15,037	16,393	1,356	109.0%
Charges for services	-	0.0%	-	7,192	7,192	0.0%
Abandoned vehicle sales	136,356	41.4%	124,993	56,478	(68,515)	45.2%
Other intergovernmental	-	0.0%	-	-	-	0.0%
Operating transfer in	200,000	0.0%	183,333	-	(183,333)	0.0%
Other	110,840	17.7%	101,603	19,647	(81,957)	19.3%
Total Revenues	6,229,360	87.4%	5,710,247	5,444,439	(265,808)	95.3%
Expenditures						
Personnel Services	2,548,447	81.0%	2,336,076	2,063,737	272,339	88.3%
Contractual Services	2,150,458	65.7%	1,971,253	1,411,893	559,361	71.6%
Commodities	1,158,308	91.6%	1,061,782	1,061,547	235	100.0%
Other Payments	3,000	0.0%	2,750	-	2,750	0.0%
Capital Outlay	208,782	291.4%	191,384	608,425	(417,041)	317.9%
Operating transfers out	-	0.0%	-	51,700	(51,700)	0.0%
Total Expenditures	6,068,995	85.6%	5,563,245	5,197,302	365,944	93.4%
Revenues over/(under)	\$ 160,365		\$ 147,001	\$ 247,137	\$ 100,136	



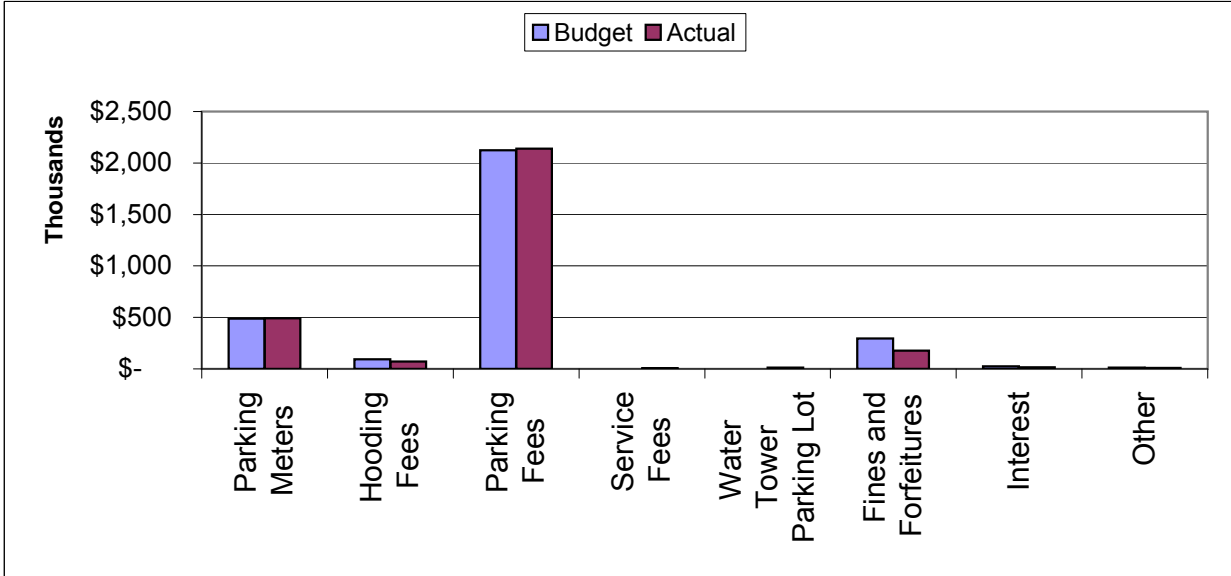
* Numbers shown include net encumbrances.

PARKING DIVISION
The City of Topeka, Kansas - Public Works Department
Statement of Revenues and Expenditures
At November 30, 2009
"Unaudited"

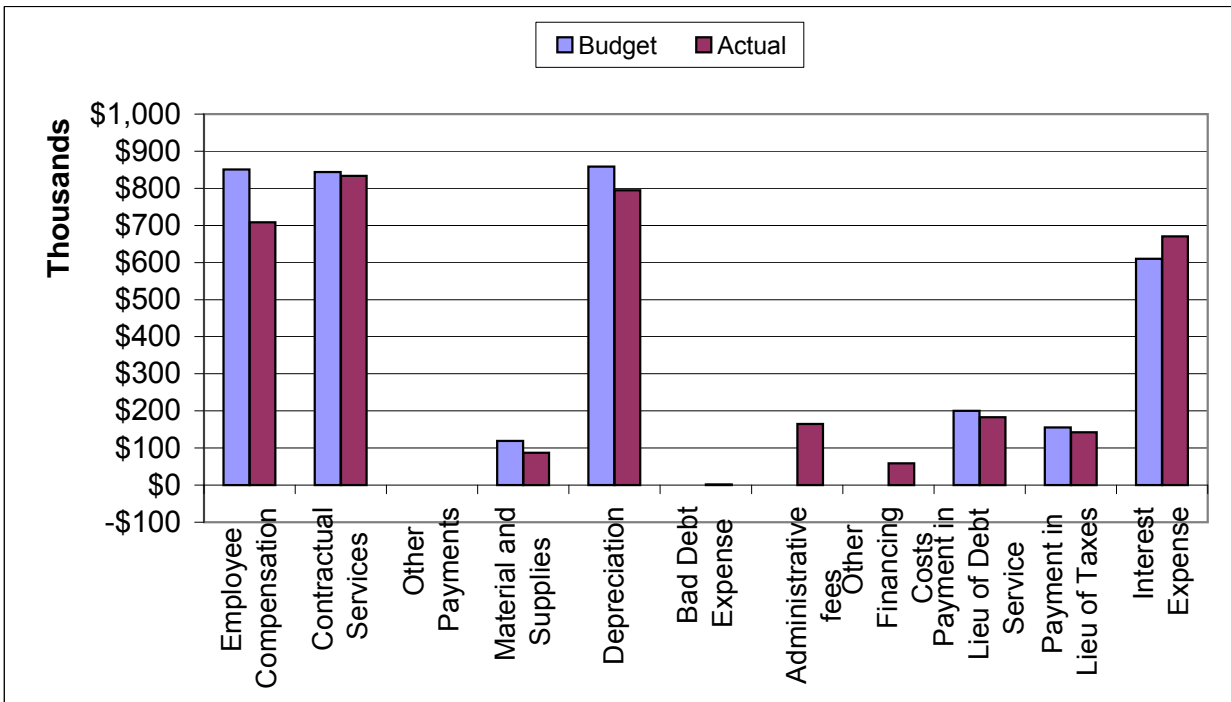
	2009 Annual Budget	2009 Year-to-Date Actual	% of Budget
Operating Revenues:			
Parking Meters	\$ 489,671	\$ 491,698	100.4%
Hooding Fees	94,262	72,796	77.2%
Parking Fees	2,122,604	2,139,161	100.8%
Service Fees	-	7,302	0.0%
Water Tower Parking Lot	-	11,886	0.0%
Fines and Forfeitures	296,490	177,409	59.8%
Interest	26,000	14,641	56.3%
Other	11,025	9,838	89.2%
Gain (Loss) on Sale of Assets	-	-	0.0%
Total Revenues	\$ 3,040,052	\$ 2,924,731	96.2%
Expenses:			
Operating Expenses:			
Employee Compensation	850,764	\$ 708,450	83.3%
Contractual Services	843,923	833,820	98.8%
Other Payments	107	248	231.8%
Material and Supplies	119,045	87,354	73.4%
Depreciation	858,820	794,598	92.5%
Bad Debt Expense	-	1,387	0.0%
Administrative fees	-	164,693	0.0%
Other Financing Costs	-	58,350	0.0%
Payment in Lieu of Debt Service	200,000	183,334	91.7%
Payment in Lieu of Taxes	155,000	142,083	91.7%
Interest Expense	609,640	670,567	110.0%
Total Expenses	\$ 3,637,299	\$ 3,644,884	100.2%
Net Income (Loss)	\$ (597,247)	\$ (720,153)	



PARKING DIVISION
 The City of Topeka, Kansas - Public Works Department
 Statement of Revenues and Expenditures
 At November 30, 2009
 "Unaudited"

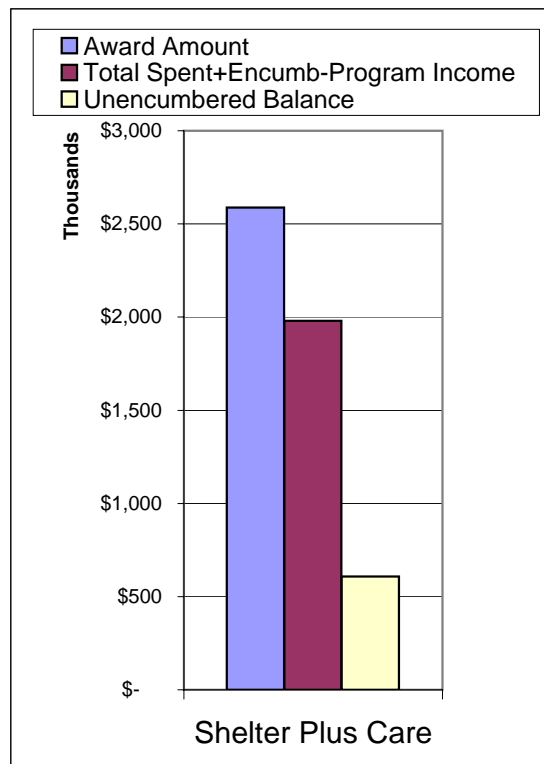
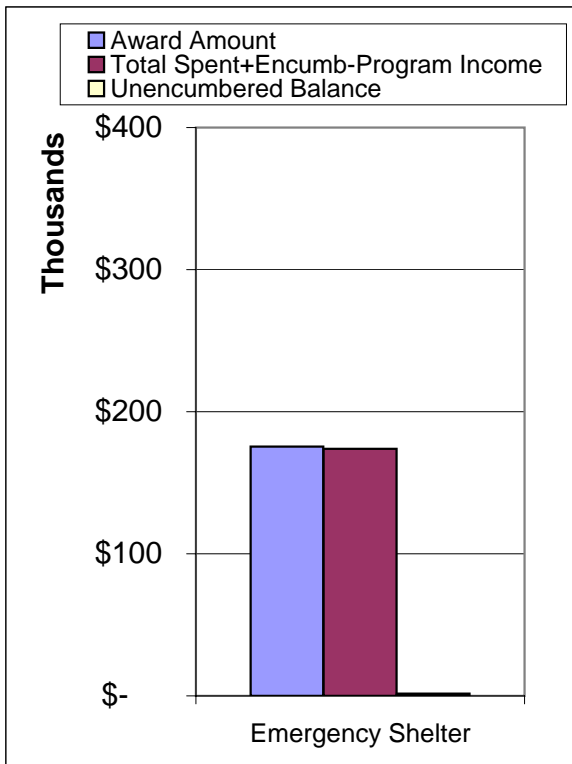
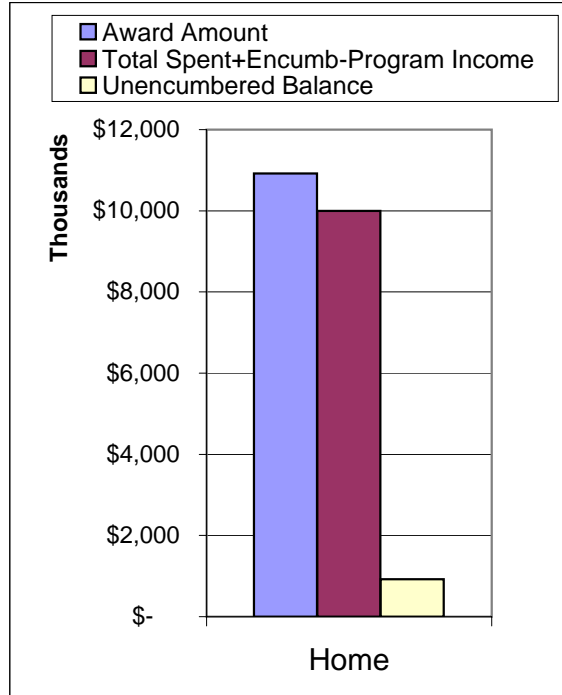
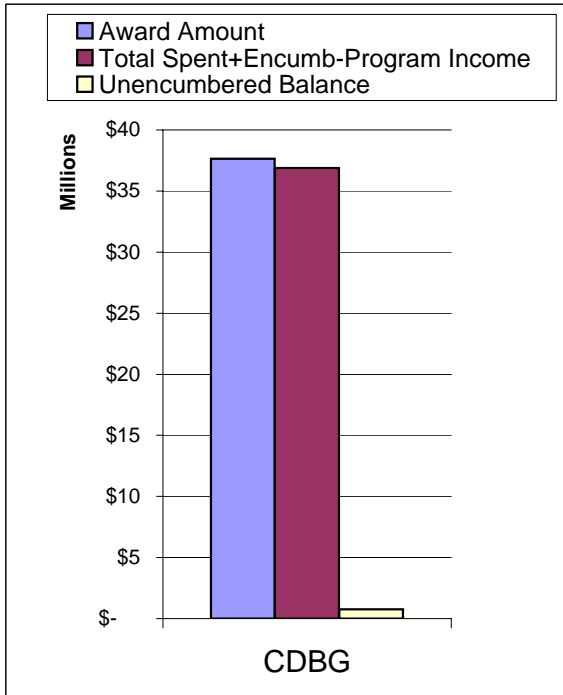


Revenues

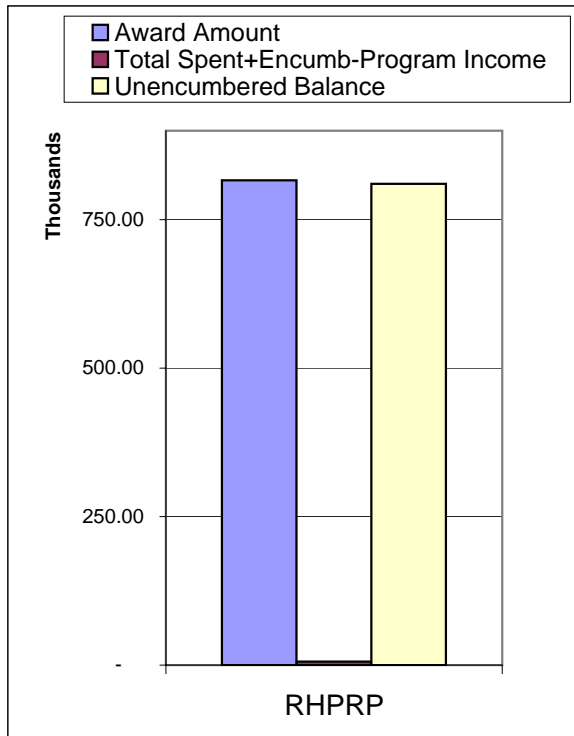
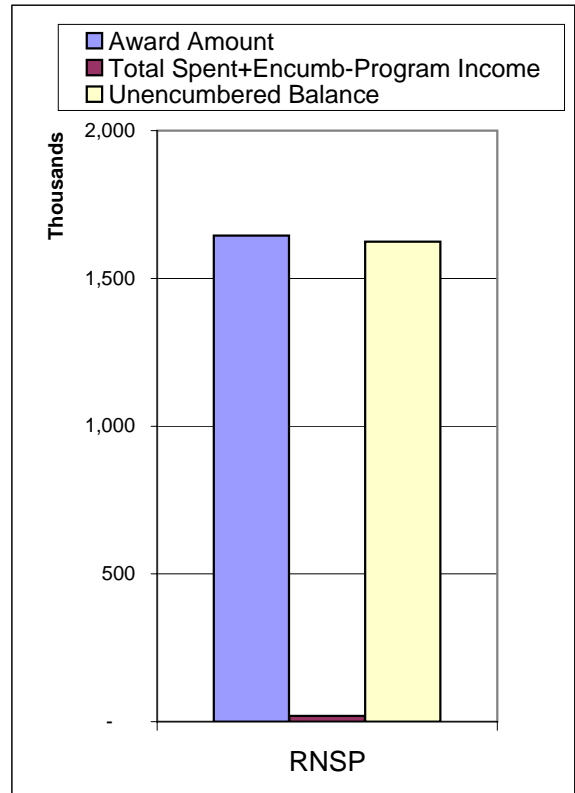
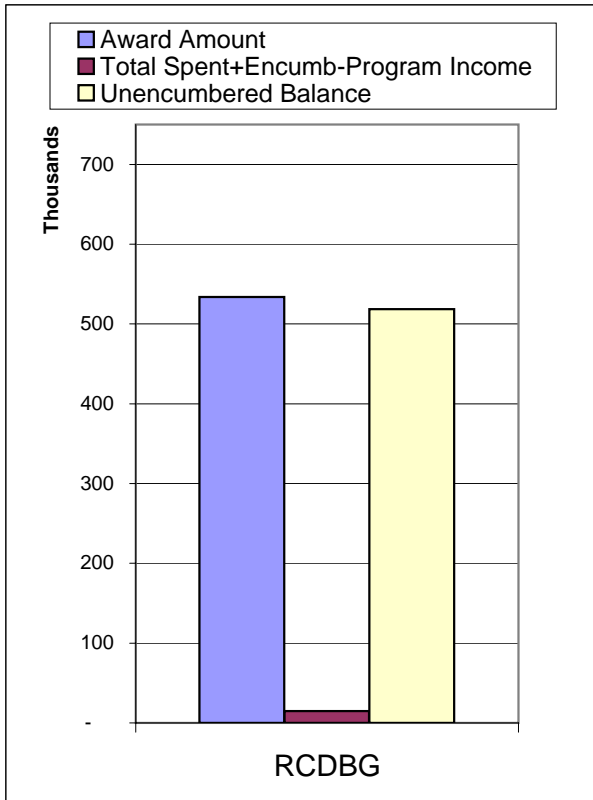


Expenditures

HOUSING & NEIGHBORHOOD DEVELOPMENT
The City of Topeka, Kansas
Summary of Grant Expenditures
At November 30, 2009
"Unaudited"



HOUSING & NEIGHBORHOOD DEVELOPMENT
The City of Topeka, Kansas
Summary of Grant Expenditures
At November 30, 2009
"Unaudited"



COMBINED WATER, WATER POLLUTION CONTROL & STORMWATER UTILITY DIVISION

The City of Topeka, Kansas - Public Works Department

Statement of Revenues and Expenditures

At November 30, 2009

"Unaudited"

	<u>This Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>
Operating Revenue:			
Water sales	1,995,572	22,846,443	22,005,509
Sewer service charge	1,806,896	20,625,992	20,313,895
Surcharges	38,332	420,611	412,085
Merchandise and service sales (net)	98,112	1,338,775	1,600,208
Shared customer service fees	72,975	789,498	765,402
Sewer licenses/permits	46,452	161,521	265,467
Fire protection fees	14,696	161,925	152,889
Office service charges	17,022	211,946	183,159
Sewer service assessments	-	1,593	10,948
Stormwater service charges	543,437	5,924,309	5,512,658
Total operating revenues	<u>4,633,494</u>	<u>52,482,613</u>	<u>51,222,220</u>
Operating expenses:			
Water production	267,735	3,275,596	2,975,496
Water distribution	715,557	6,740,971	7,142,931
Waste water laboratory	37,752	413,763	594,092
Waste water field operations	108,413	1,625,652	1,803,416
Waste water plant operations	363,037	4,554,954	4,356,460
Stormwater NPDES	12,189	194,936	132,727
Stormwater maintenance	101,212	1,485,452	1,123,458
Stormwater environmental services	6,634	95,892	82,960
Administrative and general	923,546	10,550,166	10,398,680
Depreciation expense	918,333	10,101,658	10,512,836
Customer service	204,904	2,402,388	2,306,360
Technical services	86,804	749,167	786,321
Total operating expenses	<u>3,746,116</u>	<u>42,190,595</u>	<u>42,215,737</u>
Operating income	<u>887,378</u>	<u>10,292,018</u>	<u>9,006,483</u>
Other income (expense):			
Interest on investments	169,525	881,276	1,030,502
Interest expense	(638,234)	(7,126,792)	(7,655,316)
Federal/State Grants	-	-	30,469
Miscellaneous	5,900	777,772	3,365,102
Bond/loan expenses	(90,881)	(232,367)	(230,968)
Collection of charged off accounts	568	2,124	7,391
Bad debt expense net of recovery	(93,738)	(1,090,457)	(678,552)
Gain (loss) on retirement of fixed assets	-	5,256	1,095
Total non-operating revenue (expense)	<u>(646,860)</u>	<u>(6,783,188)</u>	<u>(4,130,277)</u>
Net income (loss)	<u>\$ 240,518</u>	<u>\$ 3,508,830</u>	<u>\$ 4,876,206</u>

BANK BALANCES

City of Topeka, Kansas

At November 30, 2009

"Unaudited"

Pooled Cash:	
Cash on Hand	\$ 1,000.00
Cash in Bank - CoreFirst	10,166,794.55
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	28,088,659.40
Revenue Bond Construction Trust	5,067,784.39
Investments - Prepaid Interest	13,930.56
Investments - Unearned Discounts	-
Investments - Other	-
Investments - Premium	<u>235,999.99</u>
Total cash	84,348,519.91
Recorded Encumbrances & Liabilities	<u>31,444,634.04</u>
Unencumbered Cash Balance	\$ 52,903,885.87
Less Restricted Cash	
External/Internal	26,953,850.26
Less Committed Cash	
Retirement/Self Insurance Reserves	11,607,370.37
Amount Available for GO Debt	<u>590,534.43</u>
Unencumbered and Available Cash	<u><u>\$ 13,752,130.81</u></u>

CITY OF TOPEKA, KANSAS
Statement of Indebtedness

For the period ending
November 30, 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 30-Nov-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	\$ -	\$ -	\$ -	\$ 26,105,000
Subtotal Other Revenue Bonds				30,625,000	26,105,000			\$ -	\$ -	\$ -	26,105,000
Total Revenue Bonds				\$ 154,005,000	\$ 143,360,000			\$ 1,980,000	\$ -	\$ -	\$ 141,380,000
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	\$ 5,455,284	\$ -	\$ 5,055,397	\$ 69,078,660	
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			\$ 6,666,121	\$ -	\$ 5,818,150	\$ 89,763,012	
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			\$ 35,356,121	\$ 57,865,000	\$ 91,618,150	\$ 428,213,012	

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 November 30, 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)	7,842,664.95	59,798.18	477,215.00	704,126.07	1,083,326.70	857,557.06	-
Cash balance reconciled to fund bal							
Deduct accounts payable	4,454,371.20	12,478.90	4,682.00	72,214.50	1,450.09	434,369.39	-
Deduct encumbrances	915,387.98	13,649.32	113,250.95	112,563.40	33,627.28	66,722.60	-
Unencumbered cash	2,472,905.77	33,669.96	359,282.05	519,348.17	1,048,249.33	356,465.07	-
Add accounts receivable	15,699,117.73	4,147.66	-	948,334.00	509,346.00	6,026,374.00	-
Add change funds/deposits	9,580.00	-	-	-	-	6,725.00	-
Add other receivable/prepaid expenses	-	-	-	-	-	37,287.57	-
Deduct assets for restricted uses	-	-	-	-	-	-	-
Deduct deferred revenue	13,171,632.15	-	-	948,334.00	509,346.00	6,027,722.00	-
Estimated fund balance	5,009,971.35	37,817.62	359,282.05	519,348.17	1,048,249.33	399,129.64	-
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	733,094.22	6,933.88
Add current revenue	61,074,516.72	168,850.43	402,800.32	953,816.01	519,055.34	9,110,763.11	-
Deduct current expenditures	63,119,977.20	142,400.65	411,541.47	798,479.53	160,158.39	9,378,005.09	6,933.88
Deduct:							
Reserve change funds/deposits	-	-	-	-	-	-	-
Reserve for encumbrances	915,387.98	13,649.32	113,250.95	112,563.40	33,627.28	66,722.60	-
Estimated fund balance	5,009,971.35	37,817.62	359,282.05	519,348.17	1,048,249.33	399,129.64	-

STATUS OF GOVERNMENTAL FUNDS

City of Topeka
At November 30, 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)	\$ 357,419.04	\$ 17,949.69	\$ 45,378.56	\$ 233,541.81	\$ 1,034,577.18	\$ 1,436,251.21
Cash balance reconciled to fund bal						
Deduct accounts payable	103,452.80	-	-	900.00	-	-
Deduct encumbrances	7,006.41	-	391,625.00	37,100.00	-	-
Unencumbered cash	246,959.83	17,949.69	(346,246.44)	195,541.81	1,034,577.18	1,436,251.21
Add accounts receivable	1,645,132.00	-	-	533,359.99	-	-
Add change funds/deposits	2,596.00	-	-	-	-	-
Add other receivable/prepaid expenses	-	-	-	-	-	-
Deduct assets for restricted uses	-	-	-	-	-	-
Deduct deferred revenue	1,645,132.00	-	-	494,458.71	-	-
Estimated fund balance	\$ 249,555.83	\$ 17,949.69	\$ (346,246.44)	\$ 234,443.09	\$ 1,034,577.18	\$ 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	2,217,441.41	-	1,289,547.89	69,696.97	566,919.76	-
Deduct current expenditures	2,177,752.94	39,053.25	2,125,986.74	108,538.50	274,895.39	8,601.60
Deduct:	256,562.24	17,949.69	45,378.56	271,543.09	1,034,577.18	1,436,251.21
Reserve change funds/deposits Reserve for encumbrances	-	-	-	-	-	-
	7,006.41	-	391,625.00	37,100.00	-	-
Estimated fund balance	\$ 249,555.83	\$ 17,949.69	\$ (346,246.44)	\$ 234,443.09	\$ 1,034,577.18	\$ 1,436,251.21

STATUS OF GOVERNMENTAL FUNDS

City of Topeka
At November 30, 2009
"Unaudited"

	288	289	290	291	301
	Neighborhood Revitalization	Historic Preservation	.50% Sales Tax	Special Street Repair	General Bond & Interest
Cash balance (pooled)	\$ 99,025.27	\$ 396,658.86	\$ -	\$ 1,724,392.86	\$ 8,616,008.37
Cash balance reconciled to fund bal					
Deduct accounts payable	-	-	-	351,251.49	-
Deduct encumbrances	-	-	-	705,080.26	-
Unencumbered cash	99,025.27	396,658.86	-	668,061.11	8,616,008.37
Add accounts receivable	-	-	7,390,926.85	38,890.52	14,132,685.03
Add change funds/deposits	-	-	-	-	-
Add other receivable/prepaid expenses	-	-	-	-	-
Deduct assets for restricted uses	-	-	-	-	-
Deduct deferred revenue	-	-	-	-	14,130,840.00
Estimated fund balance	\$ 99,025.27	\$ 396,658.86	\$ 7,390,926.85	\$ 706,951.63	\$ 8,617,853.40
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	7,103,788.56	5,444,438.77	72,071,594.67
Deduct current expenditures	-	-	4,573,006.26	4,972,403.22	69,966,744.86
Deduct:	99,025.27	396,658.86	7,390,926.85	1,412,031.89	8,617,853.40
Reserve change funds/deposits	-	-	-	-	-
Reserve for encumbrances	-	-	-	705,080.26	-
Estimated fund balance	\$ 99,025.27	\$ 396,658.86	\$ 7,390,926.85	\$ 706,951.63	\$ 8,617,853.40

INTERNAL SERVICES FUNDS
Statement of Revenues, Expenses & Changes in Retained Earnings

City of Topeka
At November 30, 2009
"Unaudited"

	613	614	640	641	642	643	644
	Information	Fleet	Self Insured	Insurance	Group	Risk Mgmt	Unemployment
	Technology	Services	Workers' Comp	Vehicle Damage	Health	Reserve	Compensation
Revenues							
Charges for services	\$ 3,588,578.13	\$ 1,295,897.84	\$ 1,140,360.59	\$ 438,165.97	\$ 8,158,249.51	-	\$ 113,505.94
Licenses and permits	80,234.96	-	-	-	-	-	-
Insurance recoveries	-	-	94,262.57	37,073.63	-	-	-
Other revenue	1,139.45	1,127.21	-	-	18,323.76	-	-
Transfer from General Fund	-	-	-	-	-	-	-
Total Revenue	3,669,952.54	1,297,025.05	1,234,623.16	475,239.60	8,176,573.27	-	113,505.94
Expenses:							
Personnel services	1,008,497.88	1,044,157.12	56,177.21	-	-	-	-
Contractual services	1,891,003.78	145,269.32	834,270.81	202,310.00	1,104,419.23	-	10,083.37
Commodities	192,846.54	71,771.96	47.51	-	-	-	-
Other payments & costs	-	183.33	567,309.17	107,487.40	8,176,470.74	-	174,525.69
Total Expenses	3,092,348.20	1,261,381.73	1,457,804.70	309,797.40	9,280,889.97	-	184,609.06
Net income before depreciation	577,604.34	35,643.32	(223,181.54)	165,442.20	(1,104,316.70)	-	(71,103.12)
Depreciation	412,500.00	36,666.63	-	-	-	-	-
Interest Income	818.41	-	12,246.22	-	54,515.01	12,941.95	-
Interest Expense	256,589.41	-	-	-	-	-	-
Gain (loss) on disposal of assets	-	-	-	-	-	-	-
Transfer to other funds	-	-	-	-	-	-	-
Net Income (Loss)	(90,666.66)	(1,023.31)	(210,935.32)	165,442.20	(1,049,801.69)	12,941.95	(71,103.12)
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	\$ 669,683.71	\$ 863,957.70	\$ 229,552.58	\$ 819,413.78	\$ 5,643,394.17	\$ 1,672,725.88	\$ 365,979.22

NOTE: Due to a hardware failure in May, Fleet Services was unable to allocate charges for labor services or allocate expenses. Departments will see these hit in their accounts this month.