
Department of Financial Services

City of Topeka, Kansas Interim Financial Report

For the Period Ended

September 30, 2011



Prepared by the Financial Services Division

Pam Simecka, Acting Director of Budget & Financial Services,
Asst. Finance Director/City Controller

Tina M. Loyd, Accounting Manager

Amy Vail, Accountant II

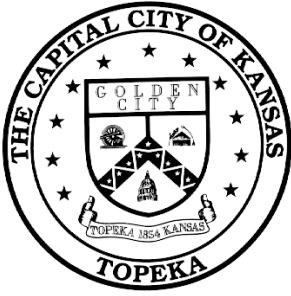
Kristin Ready, Accountant II

Dee Chinn, AR and Utility Billing Specialist

Curtis R. Cox, City Treasurer

**Interim
Financial Statement Index
September 30, 2011**

| | Page |
|--|------|
| Executive Summary | 1 |
| General Fund | 2-4 |
| Monthly Sales Tax Revenues from 2007-2011 | 5 |
| Special Street Repair | 6 |
| Street Repair ½% Sales Tax | 7 |
| Combined Water, Water Pollution Control and Stormwater | 8 |
| Statement of Indebtedness | 9 |



CITY OF TOPEKA

FINANCIAL SERVICES, City Controller Division
City Hall, 215 SE 7th Street, Suite 358
Topeka, KS 66603-3914
Telephone: (785) 368-3970

Tina M. Loyd, Accounting Mgr.
Email: tloyd@topeka.org
Fax: (785) 368-3975
Website: www.topeka.org

October 17, 2011

Interim City Manager, Daniel R. Stanley
215 SE 7th, Room 352
Topeka, Kansas 66603

Dear Mr. Stanley:

I am pleased to transmit to you the City of Topeka's *Interim, Unaudited Financial and Related Information Report* for the nine months ended September 30, 2011. This Report:

- Summarizes the results of operations for the current fiscal year;
- 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 Pam Simecka, Acting Director of Budget & Finance/City Controller, or myself.

Sincerely,

Tina M. Loyd

Tina M. Loyd
Accounting Manager

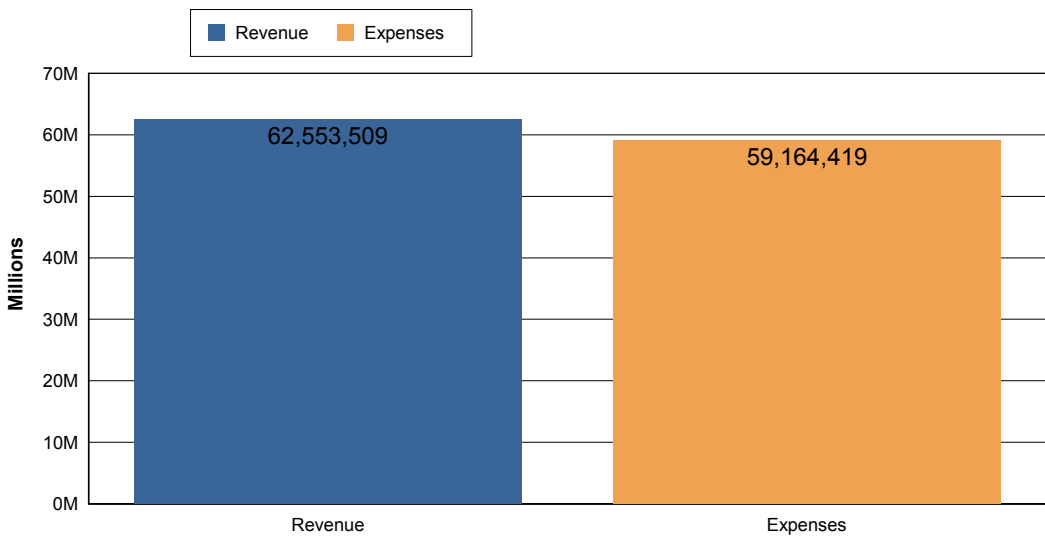
C: Topeka City Council Members
City of Topeka Department Heads



GENERAL FUND
City of Topeka, Kansas
Annual Budget (#10) to Year-to-Date Actuals with Encumbrances
at September 30, 2011
"Unaudited"



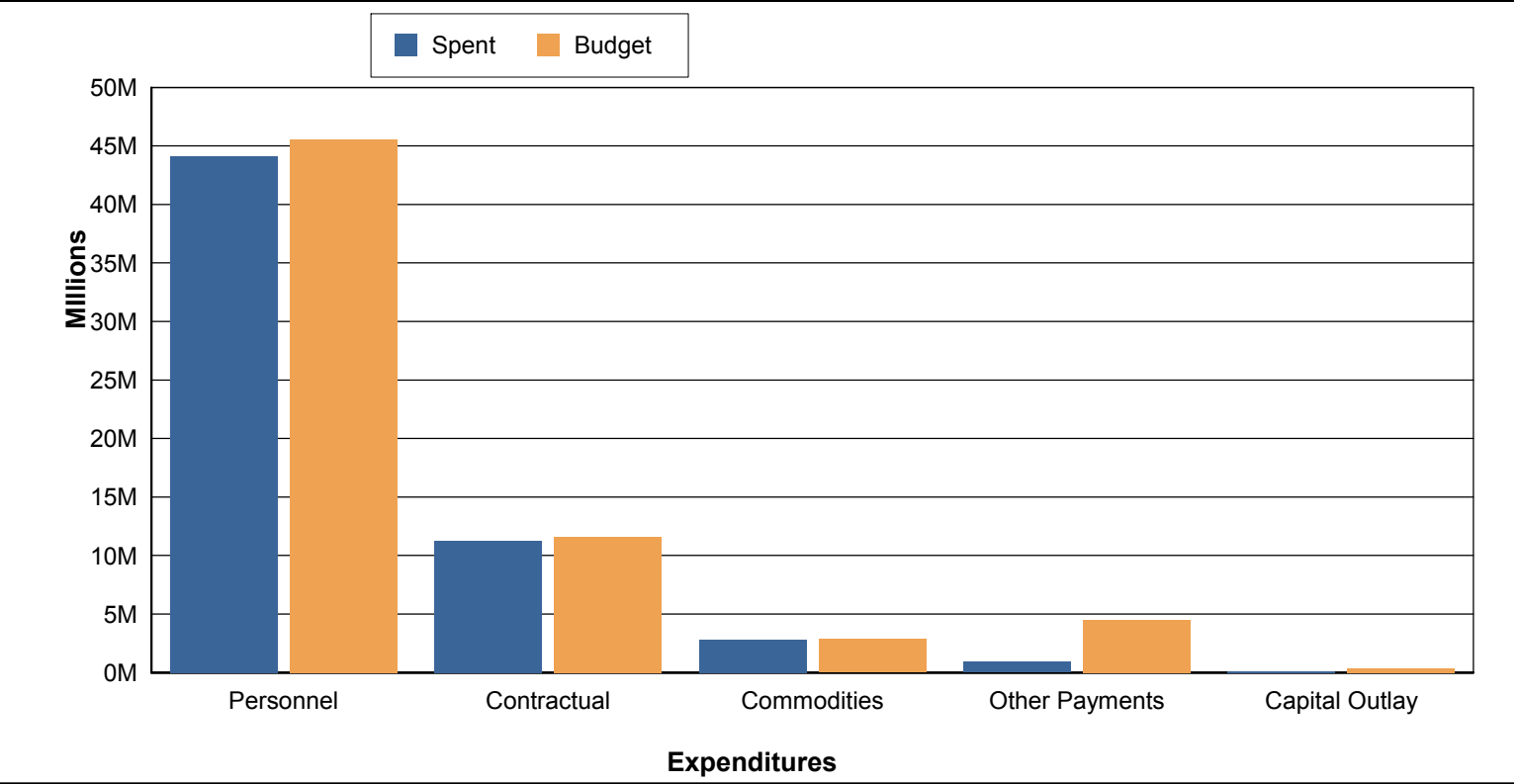
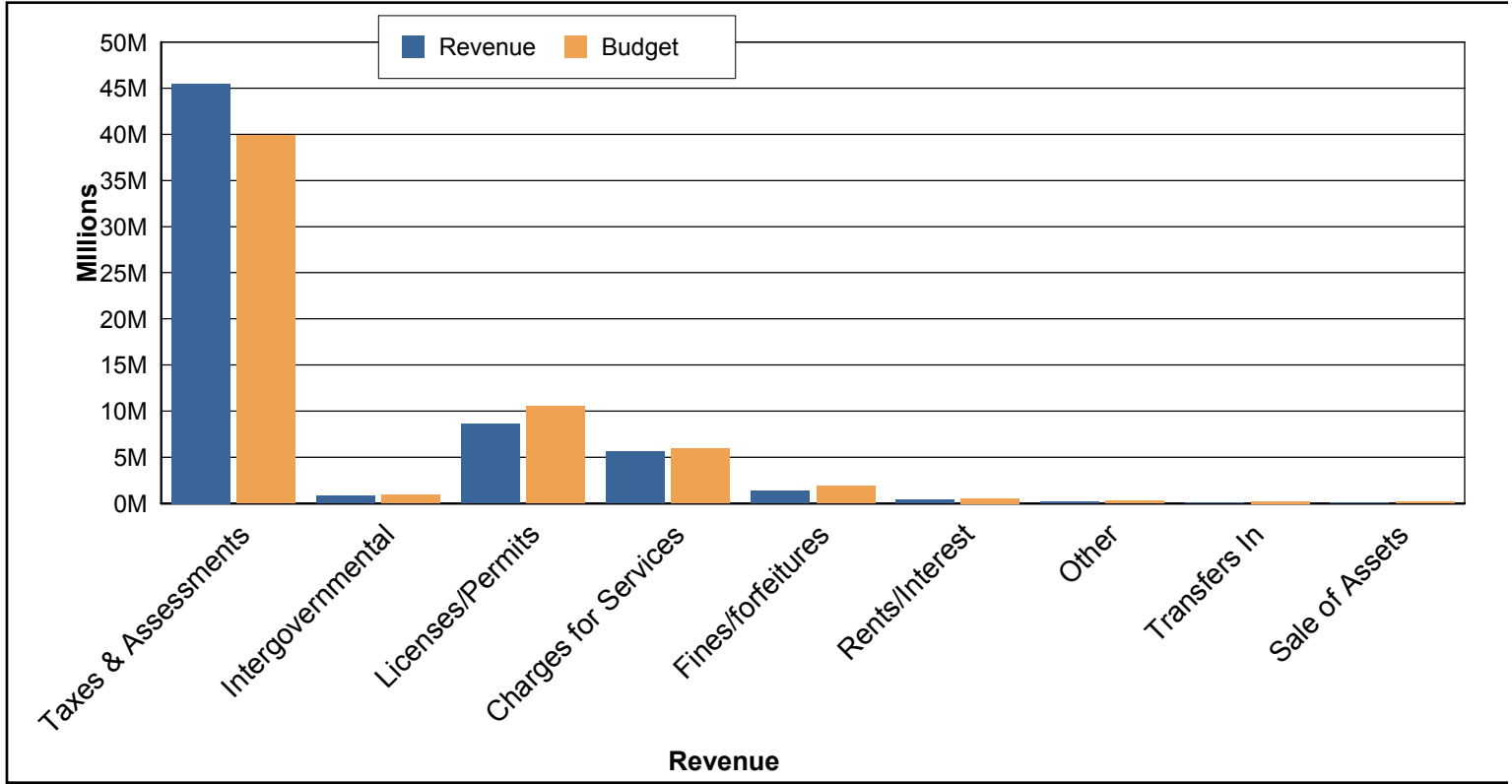
| | 2011 Adjusted Budget | % of Budget Spent | 2011 Year to Date Adj. Budget | 2011 YTD Actuals w/Encumb | Year-to-Date Adj. Budget Variance | % YTD Actual to Adj Budget |
|---|-----------------------------|-------------------------|-------------------------------------|---------------------------------|---|----------------------------------|
| Revenue | | | | | | |
| Taxes & Assessments | \$ 53,179,394 | 85.5% | \$ 39,884,526 | \$ 45,491,543 | \$ 5,607,017 | 114.1% |
| Intergovernmental | 1,186,272 | 69.4% | 889,713 | 823,408 | (66,305) | 92.5% |
| Licenses/Permits & Franchise Fees | 14,056,625 | 61.3% | 10,542,456 | 8,615,964 | (1,926,492) | 81.7% |
| Charges for Services | 7,884,036 | 71.3% | 5,913,081 | 5,618,239 | (294,842) | 95.0% |
| Fines/forfeitures | 2,515,300 | 52.3% | 1,886,481 | 1,314,372 | (572,109) | 69.7% |
| Rents/Interest | 704,299 | 50.7% | 528,219 | 357,154 | (171,065) | 67.6% |
| Other | 329,500 | 61.5% | 247,131 | 202,744 | (44,387) | 82.0% |
| Transfers In | 300,000 | 16.7% | 225,000 | 50,000 | (175,000) | 22.2% |
| Sale of Assets | 190,000 | 42.2% | 142,497 | 80,085 | (62,412) | 56.2% |
| Total Revenue | 80,345,426 | 77.9% | 60,259,104 | 62,553,509 | 2,294,405 | 103.8% |
| Expenses | | | | | | |
| Personnel | 60,736,962 | 72.6% | 45,535,377 | 44,085,262 | 1,450,116 | 96.8% |
| Contractual | 15,251,419 | 73.9% | 11,590,382 | 11,277,839 | 312,543 | 97.3% |
| Commodities | 3,770,716 | 74.0% | 2,856,340 | 2,792,088 | 64,252 | 97.8% |
| Other Payments | 5,981,085 | 15.2% | 4,521,393 | 911,350 | 3,610,044 | 20.2% |
| Capital Outlay | 443,796 | 22.1% | 345,527 | 97,882 | 247,645 | 28.3% |
| Total Expenses | 86,183,979 | 68.6% | 64,849,019 | 59,164,419 | 5,684,600 | 91.2% |
| Revenue over(under) expenditures | <u>\$(5,838,553)</u> | | <u>\$(4,589,915)</u> | <u>\$ 3,389,089</u> | <u>\$ 7,979,005</u> | |



| | Year to Date |
|--------------------|----------------------|
| Property Tax | 19,774,912 |
| Vehicle Tax | 1,344,365 |
| Sales Tax | 19,923,863 |
| Assessments | 96,907 |
| PILODS | 75,000 |
| PILOTS | 4,276,495 |
| Total Taxes | \$ 45,491,543 |



GENERAL FUND
City of Topeka, Kansas
Annual Budget (#10) to Year-to-Date Actuals with Encumbrances
at September 30, 2011
"Unaudited"

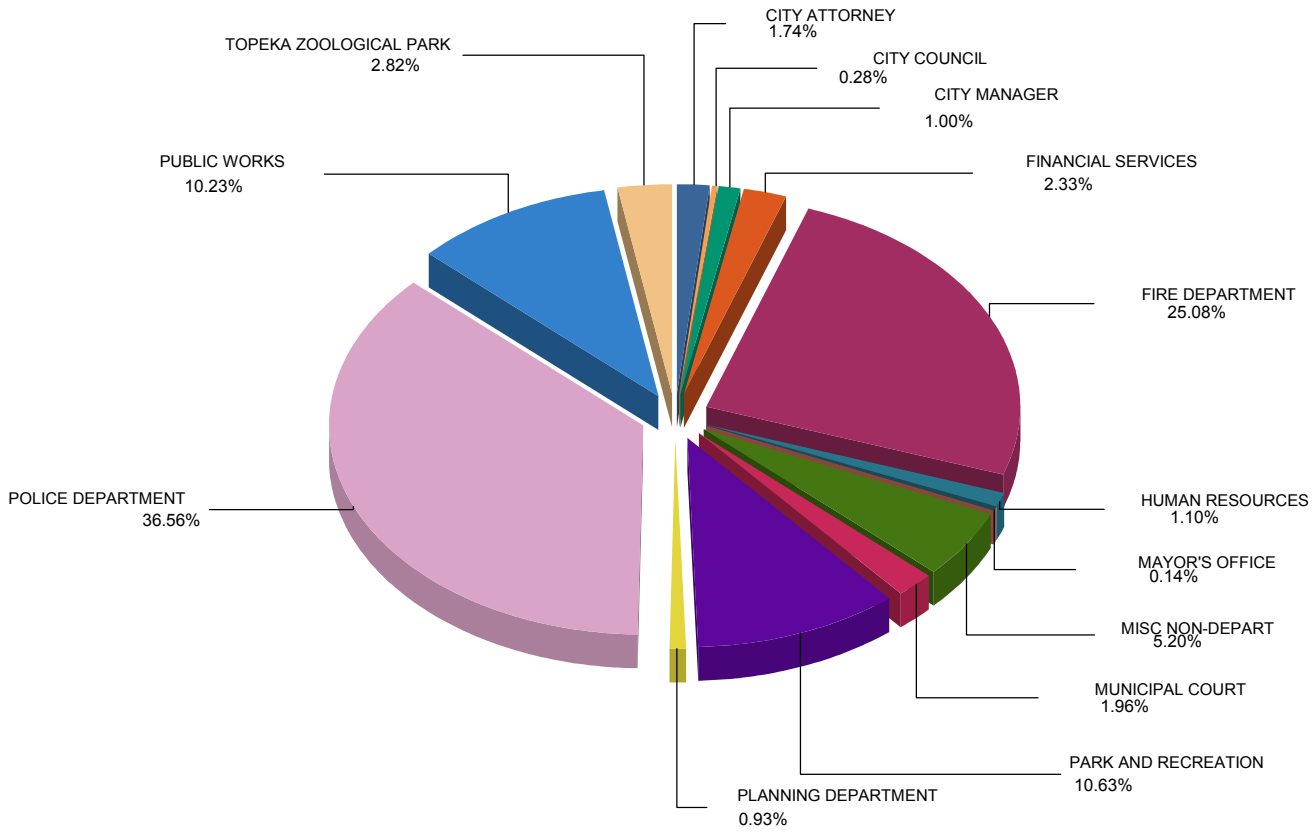




**CITY OF TOPEKA
GENERAL FUND DEPARTMENTS
Actuals with Encumbrances
as of September 30, 2011**



| | Adjusted Budget #10 | Year to Date Budget | Year to Date Actuals | Remaining Budget | Remaining Percentage |
|---|------------------------|------------------------|-------------------------|---------------------|-------------------------|
| 10101 - CITY COUNCIL | 237,095 | 177,840 | 164,362 | 72,733 | 30.68 % |
| 10102 - CITY MANAGER | 739,411 | 520,962 | 588,812 | 150,599 | 20.37 % |
| 10103 - CITY ATTORNEY | 1,494,014 | 1,121,057 | 1,028,873 | 465,141 | 31.13 % |
| 10104 - FINANCIAL SERVICES | 1,834,694 | 1,376,046 | 1,376,480 | 458,214 | 24.97 % |
| 10105 - MUNICIPAL COURT | 1,735,753 | 1,302,099 | 1,160,822 | 574,931 | 33.12 % |
| 10106 - HUMAN RESOURCES | 830,806 | 626,116 | 651,666 | 179,140 | 21.56 % |
| 10107 - MAYOR'S OFFICE | 111,919 | 83,961 | 81,955 | 29,965 | 26.77 % |
| 10108 - HUMAN RELATIONS COMMISSION | - | - | - | - | - % |
| 1010909105 - CONTRIBUTIONS/MISC NONDEPT | 7,398,456 | 5,317,836 | 2,047,893 | 5,350,563 | 72.32 % |
| 1010909106 - PRISONER CARE | 901,143 | 901,143 | 660,353 | 240,791 | 26.72 % |
| 1010909110 - HOME MATCH (AFFORDABLE HOUSING | 159,121 | 134,109 | 111,078 | 48,043 | 30.19 % |
| 1010909115 - OPERATING TRANSFERS NONDEPT | - | - | - | - | - % |
| 1010909120 - EQUIPMENT & IMPROV NONDEPT | - | - | - | - | - % |
| 1010909125 - UNSAFE STRUCTURES NONDEPT | 107,710 | 107,710 | 83,785 | 23,925 | 22.21 % |
| 1010909130 - INMATE CLEANUP PROGRAM | 228,464 | 216,069 | 175,976 | 52,488 | 22.97 % |
| 10120 - FIRE DEPARTMENT | 20,177,700 | 15,134,074 | 14,837,677 | 5,340,023 | 26.46 % |
| 10125 - POLICE DEPARTMENT | 29,304,365 | 22,007,387 | 21,630,690 | 7,673,675 | 26.19 % |
| 10130 - PUBLIC WORKS | 9,352,668 | 7,149,020 | 6,054,064 | 3,298,604 | 35.27 % |
| 10140 - PARK AND RECREATION | 8,661,717 | 6,491,706 | 6,289,626 | 2,372,091 | 27.39 % |
| 10150 - TOPEKA ZOOLOGICAL PARK | 2,170,086 | 1,627,689 | 1,668,537 | 501,549 | 23.11 % |
| 10160 - PLANNING DEPARTMENT | 738,857 | 554,195 | 551,772 | 187,085 | 25.32 % |
| | 86,183,979 | 64,849,019 | 59,164,419 | 27,019,560 | 31.35 % |



**Sales Tax Revenues
The City of Topeka
as of September 30, 2011
"Unaudited"**



| | 2007 | 2008 | 2009 | 2010 | 2011 |
|------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Budget | 26,970,000 | 27,500,000 | 27,500,000 | 27,500,000 | 26,600,000 |
| Revenue Recognized by Month: | | | | | |
| January | 2,725,674 | 2,649,763 | 2,686,405 | 2,259,163 | 2,264,502 |
| February | 1,918,436 | 2,375,876 | 2,431,539 | 1,822,905 | 1,883,119 |
| March | 2,135,506 | 2,048,961 | 1,919,260 | 2,310,172 | 2,362,609 |
| April | 2,372,332 | 2,398,066 | 2,007,516 | 2,296,057 | 2,294,228 |
| May | 2,210,789 | 2,584,478 | 2,161,504 | 2,113,289 | 2,168,983 |
| June | 2,336,735 | 2,302,707 | 2,381,268 | 2,334,951 | 2,257,207 |
| July | 2,290,031 | 2,485,527 | 2,024,195 | 2,158,120 | 2,298,896 |
| August | 2,152,904 | 2,310,893 | 2,060,764 | 2,218,836 | 2,247,700 |
| September | 2,465,636 | 2,316,344 | 2,231,968 | 2,077,693 | 2,146,620 |
| October | 2,026,567 | 2,160,624 | 2,253,707 | 2,133,692 | - |
| November | 2,259,755 | 2,311,542 | 2,287,456 | 2,192,868 | - |
| December | 2,361,035 | 2,047,000 | 2,120,684 | 2,690,245 | - |
| Total | <u>27,255,400</u> | <u>27,991,781</u> | <u>26,566,266</u> | <u>26,607,991</u> | <u>19,923,863</u> |

Accumulated Revenue Received Year-to-Date by Month:

| | | | | | |
|-----------|------------|------------|------------|------------|------------|
| January | 2,725,674 | 2,649,763 | 2,686,405 | 2,259,163 | 2,264,502 |
| February | 4,644,110 | 5,025,639 | 5,117,944 | 4,082,068 | 4,147,621 |
| March | 6,779,616 | 7,074,600 | 7,037,204 | 6,392,240 | 6,510,230 |
| April | 9,151,948 | 9,472,666 | 9,044,720 | 8,688,297 | 8,804,458 |
| May | 11,362,737 | 12,057,144 | 11,206,224 | 10,801,586 | 10,973,441 |
| June | 13,699,472 | 14,359,851 | 13,587,492 | 13,136,537 | 13,230,647 |
| July | 15,989,503 | 16,845,378 | 15,611,687 | 15,294,657 | 15,529,543 |
| August | 18,142,407 | 19,156,271 | 17,672,451 | 17,513,493 | 17,777,243 |
| September | 20,608,043 | 21,472,615 | 19,904,419 | 19,591,186 | 19,923,863 |
| October | 22,634,610 | 23,633,239 | 22,158,126 | 21,724,878 | - |
| November | 24,894,365 | 25,944,781 | 24,445,582 | 23,917,746 | - |
| December | 27,255,400 | 27,991,781 | 26,566,266 | 26,607,991 | - |

As of 2010, the City will be accruing for two months versus one month of revenue.

August and September 2011 are based on multiple year averages.



CITY OF TOPEKA
INCOME STATEMENT FOR 291 - SPECIAL STREET REPAIR
as of September 30, 2011
This Year's Amount Includes Encumbrances Prior Year Does Not



| | Annual Budget #10 | Monthly Amount | Yearly Amount | Remaining Budget | Prior Year Amount | Variance |
|---------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|---------------------------|---------------------------|
| Revenues | | | | | | |
| Intergovernmental | 5,530,231 | 568,936 | 3,162,119 | 2,368,112 | 3,447,544 | (285,425) |
| Charges for Services | - | 0 | - | - | 3,121 | (3,121) |
| Other | 136,356 | 4,678 | 48,562 | 87,794 | 63,635 | (15,074) |
| Sale of Assets | 10,000 | 0 | - | 10,000 | - | - |
| Total Revenues | 5,676,587 | 573,613 | 3,210,680 | 2,465,907 | 3,514,300 | (303,620) |
| Expenses | | | | | | |
| Personnel | 2,606,833 | 192,541 | 1,896,594 | 710,239 | 1,878,143 | (18,451) |
| Contractual | 1,551,972 | 88,024 | 968,277 | 583,694 | 1,219,434 | 251,156 |
| Other Payments | 107,200 | 0 | 145,237 | 38,037 | - | (145,237) |
| Commodities | 1,572,022 | 119,283 | 1,211,058 | 360,965 | 718,694 | (492,364) |
| Capital Outlay | 986,202 | 0 | 486,766 | 499,436 | 303,211 | (183,555) |
| Misc Other Expenses | - | (50) | - | - | - | - |
| Total Operating Expenses | 6,824,229 | 399,799 | 4,707,932 | 2,116,297 | 4,119,482 | (588,450) |
| NET INCOME (NET LOSS) | <u>\$(1,147,642)</u> | <u>\$ 173,815</u> | <u>\$(1,497,252)</u> | <u>\$ 349,610</u> | <u>\$(605,182)</u> | <u>\$(892,070)</u> |



CITY OF TOPEKA
INCOME STATEMENT FOR 292 - SALES TAX STREET MAINT
as of September 30, 2011
This Year's Amount Includes Encumbrances Prior Year Does Not



| | Annual Budget #10 | Monthly Amount | Yearly Amount | Remaining Budget | Prior Year Amount | Variance |
|---------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------|-----------------------------|
| Revenues | | | | | | |
| Taxes & Assessments | 13,300,000 | 1,149,448 | 9,983,218 | 3,316,782 | 9,895,840 | 87,378 |
| Interest | - | 1,299 | 6,685 | 6,685 | 1,230 | 5,456 |
| Other | - | 2,641 | 15,780 | 15,780 | 34,086 | (18,306) |
| Total Revenues | 13,300,000 | 1,153,387 | 10,005,683 | 3,294,317 | 9,931,156 | 74,527 |
| Expenses | | | | | | |
| Personnel | 81,087 | 10,072 | 79,877 | 1,210 | 60,380 | (19,497) |
| Contractual | 13,974,616 | 91,400 | 608,884 | 13,365,732 | 560,552 | (48,332) |
| Other Payments | 5,518,639 | 4,411,221 | 10,563,380 | 5,044,741 | 1,594,756 | (8,968,624) |
| Commodities | 1,944 | 0 | (114,059) | 116,003 | 146,358 | 260,418 |
| Total Operating Expenses | 19,576,286 | 4,512,692 | 11,138,082 | 8,438,205 | 2,362,045 | (8,776,036) |
| NET INCOME (NET LOSS) | <u>\$(6,276,286)</u> | <u>\$(3,359,304)</u> | <u>\$(1,132,399)</u> | <u>\$(5,143,887)</u> | <u>\$ 7,569,110</u> | <u>\$(8,701,509)</u> |



CITY OF TOPEKA
INCOME STATEMENT FOR COMBINED UTILITIES
as of September 30, 2011
Excludes Encumbrances



| | Annual Budget #10 | Monthly Amount | Yearly Amount | Remaining Budget | Prior Year Amount | Variance |
|-----------------------------------|----------------------|---------------------|--------------------|----------------------|----------------------|---------------------|
| Revenues | | | | | | |
| Taxes & Assessments | - | 604 | 17,270 | 17,270 | 15 | 17,254 |
| Licenses/Permits & Franchise Fees | 201,000 | 55,400 | 141,355 | 59,645 | 89,735 | 51,620 |
| Charges for Services | 61,882,980 | 5,204,033 | 44,036,252 | 17,846,728 | 44,319,245 | (282,993) |
| Interest | 970,940 | 795,487 | 1,266,360 | 295,420 | 478,729 | 787,631 |
| Rents | 17,000 | 1,350 | 600 | 16,400 | 19,187 | (18,587) |
| Other | 1,084,780 | 147,645 | 837,693 | 247,087 | 601,659 | 236,034 |
| Sale of Assets | - | 32,442 | 35,568 | 35,568 | (146,600) | 182,167 |
| Total Revenues | 64,156,700 | 6,236,961 | 46,335,097 | 17,821,603 | 45,361,971 | 973,126 |
| Expenses | | | | | | |
| Personnel | 11,914,528 | 938,048 | 8,271,182 | 3,643,346 | 8,487,995 | 216,813 |
| Contractual | 15,259,072 | 1,370,433 | 9,929,708 | 5,329,364 | 8,981,844 | (947,864) |
| Other Payments | 5,860,841 | 304,695 | 2,976,583 | 2,884,258 | 4,904,318 | 1,927,735 |
| Commodities | 7,419,428 | 675,958 | 4,384,672 | 3,034,756 | 3,630,380 | (754,292) |
| Capital Outlay | - | 3,000 | 122,980 | 122,980 | 1,000 | (121,980) |
| Misc Other Expenses | 22,368,890 | 1,515,360 | 14,993,950 | 7,374,940 | 15,995,296 | 1,001,346 |
| Total Operating Expenses | 62,822,758 | 4,807,494 | 40,679,074 | 22,143,684 | 42,000,832 | 1,321,758 |
| NET INCOME (NET LOSS) | \$ 1,333,942 | \$ 1,429,467 | \$5,656,022 | \$(4,322,081) | \$ 3,361,138 | \$ 2,294,884 |

CITY OF TOPEKA, KANSAS
Schedule of Bonded Indebtedness by Issue Type
September 30, 2011

| Name & purpose of debt | Series | Date of issue | Interest rate % | Amount of debt issued | Amount Outstanding 01-Jan-11 | Date due | | Transactions | | | Amount Outstanding 30-Sep-11 |
|--|--------|---------------|-----------------|-----------------------|------------------------------|--------------|------------|---------------------|---------------------|----------------------|------------------------------|
| | | | | | | Interest | Principal | Retired | Refunded | Issued | |
| Taxable General Obligation Bonds | 2004A | 08/12/04 | 4.00 - 5.00 | \$ 13,385,000 | \$ 6,925,000 | 2/15 & 8/15 | 8/15 | \$ 1,245,000 | \$ - | \$ - | \$ 5,680,000 |
| General Obligation Taxable | 2005C | 11/29/05 | 4.875 - 5.25 | 5,070,000 | 2,705,000 | 2/15 & 8/15 | 8/15 | 525,000 | - | - | 2,180,000 |
| General Obligation Bonds | 2006A | 11/28/06 | 4.00 - 4.25 | 13,670,000 | 10,470,000 | 2/15 & 8/15 | 8/15 | 530,000 | 9,940,000 | - | - |
| General Obligation Bonds Rfdg | 2007A | 02/28/07 | 3.50 - 4.25 | 14,135,000 | 12,845,000 | 2/15 & 8/15 | 8/15 | 1,850,000 | 2,080,000 | - | 8,915,000 |
| General Obligation Bonds | 2007D | 11/28/07 | 4.00 - 4.50 | 15,085,000 | 13,655,000 | 2/15 & 8/15 | 8/15 | 575,000 | - | - | 13,080,000 |
| General Obligation & Refunding Bonds | 2008A | 10/29/08 | 3.50 - 5.60 | 24,570,000 | 7,530,000 | 2/15 & 8/15 | 8/15 | 220,000 | - | - | 7,310,000 |
| General Obligation Bonds | 2009A | 10/28/09 | 2.50 - 4.00 | 3,345,000 | 3,205,000 | 2/15 & 8/15 | 8/15 | 120,000 | - | - | 3,085,000 |
| General Obligation & Refunding Bonds | 2009B | 10/28/09 | 2.50 - 4.00 | 50,940,686 | 43,889,897 | 2/15 & 8/15 | 8/15 | 5,545,814 | - | - | 38,344,083 |
| General Obligation Bonds | 2010A | 09/29/10 | 1.625 - 4.00 | 1,650,000 | 1,650,000 | 2/15 & 8/15 | 8/15 | 70,000 | - | - | 1,580,000 |
| General Obligation Bonds Rfdg | 2010B | 09/29/10 | 1.625 - 4.375 | 34,830,000 | 34,830,000 | 2/15 & 8/15 | 8/15 | 592,364 | - | - | 34,237,636 |
| General Obligation Taxable - Build America | 2010C | 09/29/10 | 2.05 - 4.85 | 4,570,000 | 4,570,000 | 2/15 & 8/15 | 8/15 | - | - | - | 4,570,000 |
| General Obligation & Refunding Bonds | 2011A | 09/20/11 | 2.00 - 4.25 | 25,765,000 | - | 2/15 & 8/15 | 8/15 | - | - | 25,765,000 | 25,765,000 |
| General Obligation Bonds | 2011B | 09/29/11 | 2.00 - 4.00 | 3,430,000 | - | 2/15 & 8/15 | 8/15 | - | - | 3,430,000 | - |
| Subtotal Governmental G.O. Bonds | | | | 210,445,686 | 142,274,897 | | | 11,273,178 | 12,020,000 | 29,195,000 | 144,746,719 |
| General Obligation Bonds (Pkg. Gar.) | 2006B | 11/28/06 | 4.00 - 4.375 | 7,570,000 | 6,985,000 | 2/15 & 8/15 | 8/15 | 160,000 | - | - | 6,825,000 |
| General Obligation & Refunding Bonds | 2009B | 10/28/09 | 2.50 - 4.00 | 5,804,314 | 5,655,103 | 2/15 & 8/15 | 8/15 | 154,186 | - | - | 5,500,917 |
| General Obligation Bonds Rfdg Garage portic | 2010B | 09/29/10 | 1.625 - 4.375 | 155,000 | 155,000.00 | 2/15 & 8/15 | 8/15 | 2,636 | - | - | 152,364 |
| Subtotal Business-type G.O. Bonds | | | | 13,529,314 | 12,795,103 | | | 316,822 | - | - | 12,478,281 |
| Heartland Park STAR bonds ¹ | 2006A | 03/30/06 | 4.00 - 5.50 | 10,405,000 | 9,890,000 | 2/15 & 8/15 | 8/15 | 280,000 | 9,610,000 | - | - |
| College Hill TIF Refunding Bonds ² | 2010 | 12/14/10 | 2.00 - 3.60 | 5,805,000 | 5,805,000 | 2/15 & 8/15 | 8/15 | 200,000 | - | - | 5,605,000 |
| Heartland Park STAR bonds ¹ | 2011A | 09/20/11 | 2.00 - 3.25 | 9,855,000 | - | 2/15 & 8/15 | 8/15 | - | - | 9,855,000 | 9,855,000 |
| Subtotal Other General Obligation Bonds | | | | 26,065,000 | 15,695,000 | | | 480,000 | 9,610,000 | 9,855,000 | 15,460,000 |
| Total General Obligation Bonds | | | | \$250,040,000 | \$170,765,000 | | | \$12,070,000 | \$21,630,000 | \$ 39,050,000 | \$172,685,000 |
| W&WPC Util. Rfdg. Rev. | 2004A | 02/19/04 | 2.00 - 6.00 | \$ 46,180,000 | \$ 39,430,000 | 2/1 & 8/1 | 8/1 | \$ 1,065,000 | \$15,900,000 | \$ - | \$ 22,465,000 |
| W&WPC Util. Rev. | 2005A | 12/08/05 | 4.00 - 7.50 | 14,875,000 | 13,515,000 | 2/1 & 8/1 | 8/1 | 240,000 | - | - | 13,275,000 |
| 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 | 20,655,000 | 2/1 & 8/1 | 8/1 | 750,000 | - | - | 19,905,000 |
| 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 | 2,040,000 | 2/1 & 8/1 | 8/1 | 50,000 | - | - | 1,990,000 |
| Combined Utility Taxable - Build America | 2010A | 09/22/10 | 4.55 - 4.90 | 985,000 | 985,000 | 2/1 & 8/1 | 8/1 | - | - | - | 985,000 |
| Combined Utility Taxable - Recovery Zone | 2010B | 09/22/10 | 5.10 - 5.25 | 9,155,000 | 9,155,000 | 2/1 & 8/1 | 8/1 | - | - | - | 9,155,000 |
| Combined Utility Taxable | 2010C | 09/22/10 | 3.75 | 85,000 | 85,000 | 2/1 & 8/1 | 8/1 | - | - | - | 85,000 |
| Combined Utility and Refunding. | 2011A | 09/29/11 | 2.00 - 4.50 | 18,900,000 | - | 2/1 & 8/1 | 8/1 | - | - | 18,900,000 | 18,900,000 |
| Subtotal Utility Revenue Bonds | | | | 152,505,000 | 123,450,000 | | | 2,105,000 | 15,900,000 | 18,900,000 | 124,345,000 |
| Topeka Boulevard Bridge ³ | 2006 | 06/15/06 | 4.00 - 5.00 | 30,625,000 | 21,125,000 | 6/15 & 12/15 | 12/15 | - | - | - | 21,125,000 |
| Subtotal Other Revenue Bonds | | | | 30,625,000 | 21,125,000 | | | - | - | - | 21,125,000 |
| Total Revenue Bonds | | | | \$183,130,000 | \$144,575,000 | | | \$ 2,105,000 | \$15,900,000 | \$ 18,900,000 | \$145,470,000 |
| KDHE Revolving Loan (WPC) | | 01/27/93 | 3.11 - 3.66 | \$110,215,967 | \$ 65,570,618 | 12/1 & 6/1 | 12/1 & 6/1 | \$ 2,829,203 | \$ - | \$ - | \$ 62,741,415 |
| KDHE Revolving Loan (Water) | | 04/06/98 | 2.50 - 3.75 | 33,182,304 | 19,376,278 | 12/1 & 6/1 | 12/1 & 6/1 | 893,430 | - | - | 18,482,848 |
| Total Kansas DHE Revolving Loan | | | | \$143,398,271 | \$ 84,946,896 | | | \$ 3,722,633 | \$ - | \$ - | \$ 81,224,264 |
| Temporary Notes Series | 2010A | 09/29/10 | 1.25 | \$ 2,950,000 | \$ 2,950,000 | | 10/01/11 | \$ - | \$ - | \$ - | \$ 2,950,000 |
| Temporary Notes Series | 2010B | 09/29/10 | 2.000 | 24,615,000 | 24,615,000 | | 10/01/11 | - | - | - | 24,615,000 |
| Temporary Notes Series | 2011A | 09/20/11 | 1.250 | 15,230,000 | - | | 10/01/12 | - | - | 15,230,000 | 15,230,000 |
| Total Temporary Notes | | | | \$ 42,795,000 | \$ 27,565,000 | | | \$ - | \$ - | \$ 15,230,000 | \$ 42,795,000 |
| Total Debt | | | | \$619,363,271 | \$427,851,896 | | | \$17,897,633 | \$37,530,000 | \$ 73,180,000 | \$442,174,264 |

1 - Become general obligation bonds if STAR revenues become inadequate.
2 - Property and sales tax increment.
3 - Funding comes from the .5% (1/2 percent) sales tax revenue.