

Quarterly Financial Report

June 30th, 2014



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Quarterly Financial Report

June 30th, 2014



Executive Summary

INTRODUCTION

At the end of each quarter, the Administration and Financial Services department reports on the City of Topeka's financial condition. The following quarterly financial report provides an analysis of the second quarter of fiscal year 2014, ending June 30th, 2014. The information contained in this report is based on unaudited financial statements and excludes adjustments that may be required by the City's auditors at a later date.

This report provides an analysis of financial trends through the second quarter of 2014 compared to the same time period in 2013. An analysis of major revenues is presented in the executive summary of this section, along with an analysis of major expenditures.

The first section of the report outlines the City's major revenue streams and expenditures for budgeted funds and compares them to previous year information. The second section of the report outlines financial information on a budgetary basis for all City budgeted funds, including comparisons of year-to-date and the adopted budget. The third section of the report outlines the status of outstanding capital projects for the current fiscal year and contains the actual quarterly report filed with the official City newspaper.

BASIS OF REPORTING

The purpose of this section is to describe the type of reporting that is utilized for this report, which is different than the Comprehensive Annual Financial Report (CAFR), which utilizes generally accepted accounting principles (GAAP) basis, is prepared at year end and is reviewed by an independent auditor. This report is based upon a modified accrual basis of accounting, which is legally required by State of Kansas as a minimum for reporting, in which revenues are not recognized until received. Encumbrances are reported as a charge to the current budget. This report is prepared primarily for management of the City budget and oversight of revenues and expenditures in order to recognize positive and negative trends throughout the fiscal year.

Primary differences between the budgetary basis vs GAAP are as follows, these are just some examples and are not meant to be entirely inclusive:

Modified Accrual vs GAAP		
Type	Modified Accrual	GAAP
Revenues	Recognized when cash is received	Recognized as soon as they are both "measureable" and "available"
Encumbrances	Treated as expenditures	Not treated as expenditures

POSITIVE

CAUTION

NEGATIVE

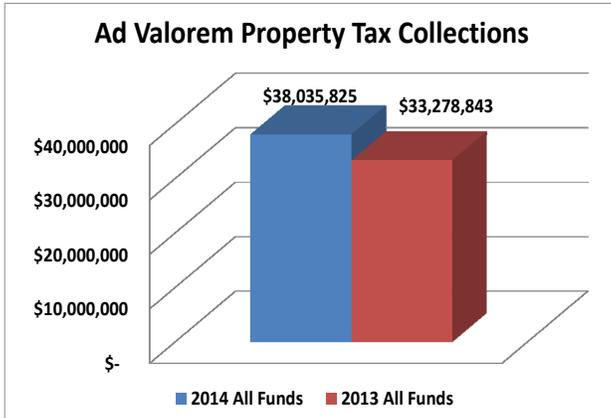


Executive Summary

MAJOR REVENUE HIGHLIGHTS

The purpose of this section is to describe the major revenues of the City and compare them to the previous year and current year budget. Revenues were up 3% at the end of the second quarter of 2014 at \$126,644,395 compared to 2013 revenues of \$123,046,486.

PROPERTY TAX

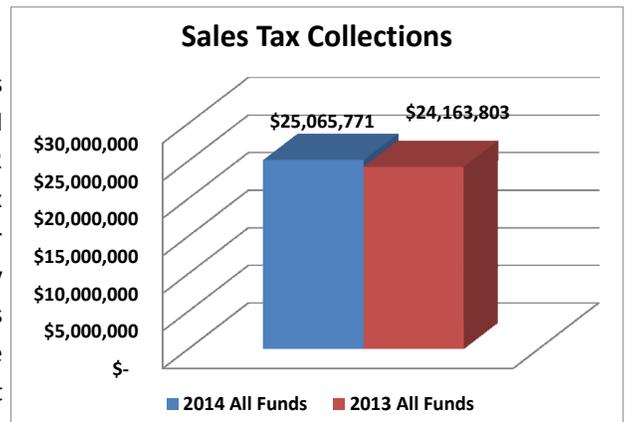


The Ad Valorem Tax is one of the largest single revenue streams available to Kansas cities. These revenues are derived from taxes levied on real property, personal property and state assessed utilities. The Shawnee County Appraiser values real and personal properties, while the State of Kansas assigns values to state assessed utilities. Property taxes accounted for approximately 30% of the total revenues for the second quarter of 2014. The City maintains three taxing funds: the General, Debt Service, and Special Liability.

Property taxes collected in 2014 year-to-date were \$38,035,825 compared to \$33,278,843 in 2013, an increase of \$4,756,892, or 14%. The City receives approximately 98% of property tax collections by May with another 2% distributed the second half of the year.

SALES TAX

The City of Topeka receives three sales taxes, two for direct operations and one for countywide purposes. The two sales taxes that are utilized for operations include a 1 cent sales tax for the general fund and a 1/2 cent sales tax utilized for existing street maintenance. Total sales tax collections for 2014 year to date were \$25,065,771, a 4% increase over the 2013 revenues of \$24,163,803. Of the \$25.0 million that the City receives, \$14.4 million is allocated to the general fund, \$6.6 million was received in the street fund and \$4.0 million was received in the countywide 1/2 cent sales tax fund, which is then utilized for street improvements, economic development and County road and bridge projects. Total sales taxes collected year to date represent 20% of the total revenues, making it the second largest revenue stream collected to date. Sales tax is collected on a monthly basis. In budgeting, the sales tax is the largest revenue stream for the City and will surpass property tax collections, which are primarily received twice a year: in January and May.



Sales tax has trended at a 4% increase over the prior year, however the City is still feeling the consequences of the Great Recession, as the 2013 year end numbers were comparable to year end revenues received in 2008. However, moving forward the City is forecasting a conservative approach to sales tax budgeting as an economically sensitive revenue in order to ensure that the City is hitting 100% of revenues. Currently the forecast incorporates a 1% increase in the sales tax for 2015-2019.

WATER FEES

Customers in the City are charged a fee for water services, fees are reviewed on an annual basis to ensure adequate future financial planning and the capacity to maintain, preserve and enhance the infrastructure of the City water system. Water fee revenues are up 4.53% in 2014 with collections of \$12,861,301, compared to 2013 collections of \$12,304,420.

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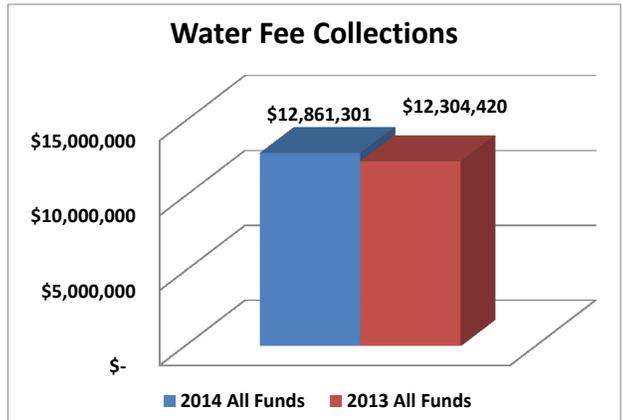
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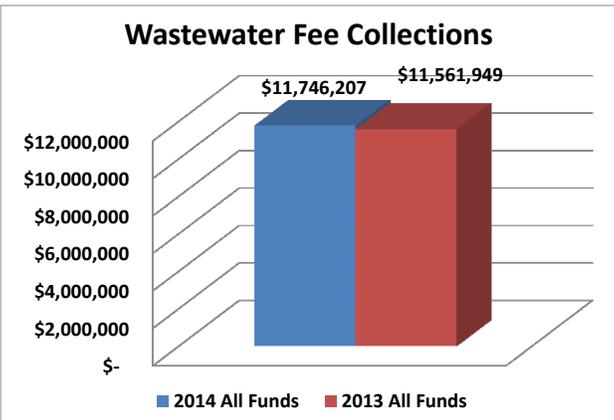


Executive Summary

KSA 12-825d requires any revenue derived from the sale and consumption of water to be disbursed only for the operation of the plant or distribution system. The water fund is currently challenged with an aging infrastructure that has a higher number of breaks per mile than a nationwide average. The aging infrastructure is placing additional maintenance costs on the city wide system and requiring additional improvements moving forward. The City water system has typically bonded projects, however moving forward in order to replace additional mains, the City will need to look at cash funding projects and review utility rates.



WASTEWATER FEES

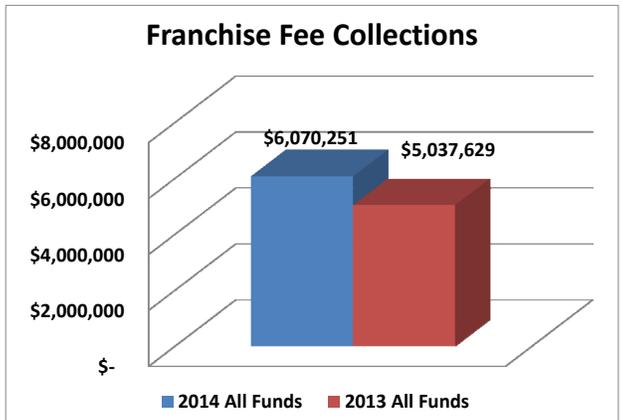


Customers in the City are charged a fee for wastewater disposal. Fees are reviewed on an annual basis to ensure adequate future financial planning and the capacity to maintain, preserve and enhance the infrastructure of the City wastewater system. Wastewater fee revenues are up 1.59% in 2014 with collections of \$11,746,207, compared to 2013 collections of \$11,561,949.

KSA 12-630a allows the governing body of any city to provide for a system of treatment and disposal of wastewater. All revenues derived from a wastewater system are deposited into the wastewater fund. The utility is required to maintain cash on hand equal to 120% of debt service, based on bond covenants.

FRANCHISE FEES

Franchise fees are based upon agreements between the City and local utilities. Generally, these agreements are long term and result in payments to the City of 5-6% of utility revenues in return for use of right of ways. All franchise fees are credited to the General Fund. Sources of franchise fees tend to be volatile, based on the weather, commodity pricing and utility rates. Franchise fee collections are up 20% in 2014 with collections of \$6,070,251, compared to 2013 collections of \$5,037,629. Westar franchise fees increased from 5% to 6% in 2014. All others remain at 5%. Increases in 2014 compared to year to date 2013 are primarily attributed to an increase in the Westar franchise fee rate and also a very cold winter, which drove an increase in the franchise fees collected due to higher energy uses for Westar and Kansas Gas.



SPECIAL HIGHWAY

State motor fuel tax collections are based on wholesale gallons sold, not the value or price of the gallons sold. The state distribution formula allocates 33.63% for cities and counties. The amounts for cities is based on the ratio of city population to the total population of the state. Every County also receives a minimum of \$5,000. Of the balance remaining, 44.06% is apportioned based upon motor vehicle registration fees from the prior year, 44.06% based upon the average daily miles traveled in all counties,

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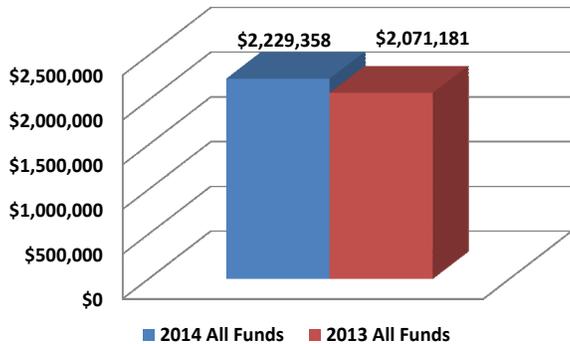
CAUTION

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Executive Summary

Special Highway Collections



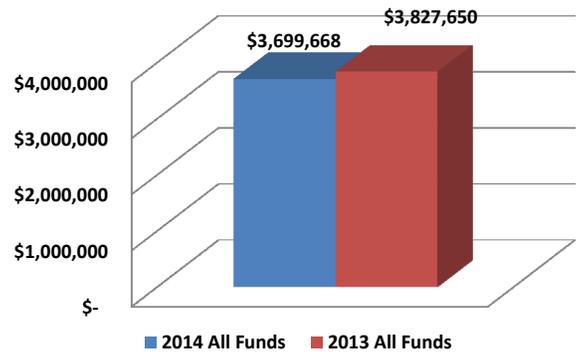
and 11.88% based upon the total road miles of counties in the state. Then Shawnee County takes 50% of the moneys received and gives it to the cities based on population. Special highway collections are up 7% year-to-date. In 2014 the City received \$2,229,358, compared to 2013 collections of \$2,071,181.

PILOTS

Payments in lieu of taxes are payments made to the City based upon either agreements with the City utilities, or agreements with outside agencies that the City may have given tax abatements to, and have an agreement in place to pay a portion of taxes that would typically be due.

The City utilities pay PILOTS and the formula is based upon two areas. This includes 1) a 6% payment of total revenues generated for the right to utilize City rights-of-way and 2) utilities are assessed as an utility would be by the County appraiser, their total valuation is taken times the assessed valuation rate of 33%, then times the mill levy resulting in the PILOT fee. Year to date collections are down 3% with \$3,699,668 collected in 2014, compared to \$3,827,650 in 2013. While collections are down by 3%, this has not received a caution, because PILOTS are a stable revenue stream and set prior to the development of the annual budget.

PILOTS Collections



MAJOR EXPENDITURE HIGHLIGHTS

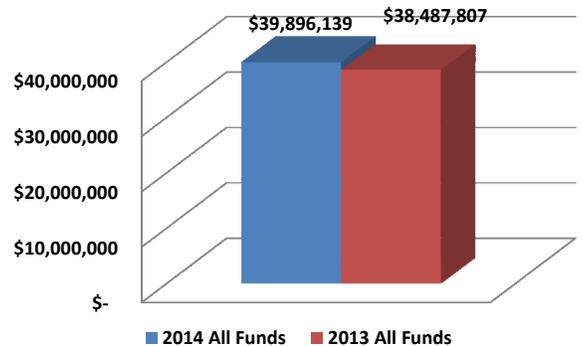
The purpose of this section is to describe the major expenditure types, which are divided up into 5 categories: personnel, contractual, commodities, other payments, and capital outlay. Year to date expenditures have decreased 7% for 2014 to \$89,306,686, compared to 2013 expenditures of \$95,796,021.

PERSONNEL

All costs related to compensating employees, including employee benefit costs such as the City's contribution for retirement, social security and life insurance. Personnel for all funds constitute the highest percent of expenditures at 45% of the year to date 2014 expenses. Personnel increased 4% in 2014 to \$39,896,139, compared to 2013 totals of \$38,487,807.

Increase in personnel costs are primarily driven by wage increases, commonly negotiated through contracts for the majority of City employees. Increases in benefits continually place a financial burden on the City as KPERS, KP&F and Health insurance benefits increase annually

Personnel



POSITIVE

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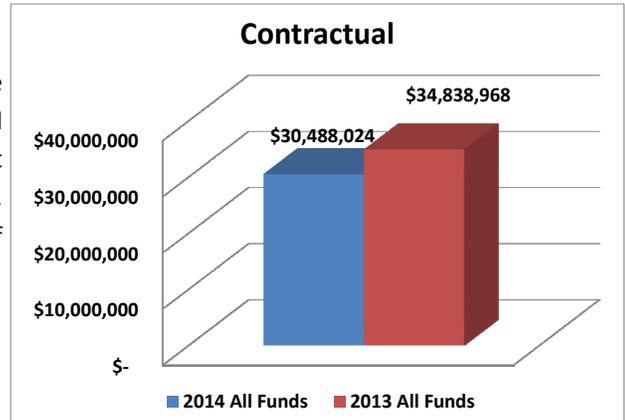


Executive Summary

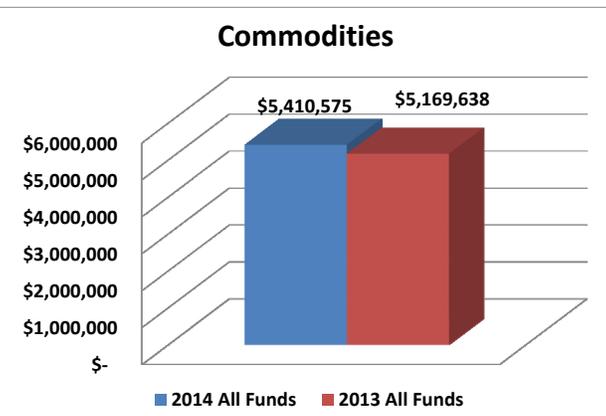
greater than the rate of inflation.

CONTRACTUAL

Contractual costs related to running the City on a daily basis include property insurance premiums, utility costs, printing services, rent and maintenance services. Contractual services make up the second largest category of spending year to date, consisting of 34% of total expenditures. Contractual services decreased by (12)% from 2014 expenses of \$30,488,024 compared to 2013 expenses of \$34,838,968.



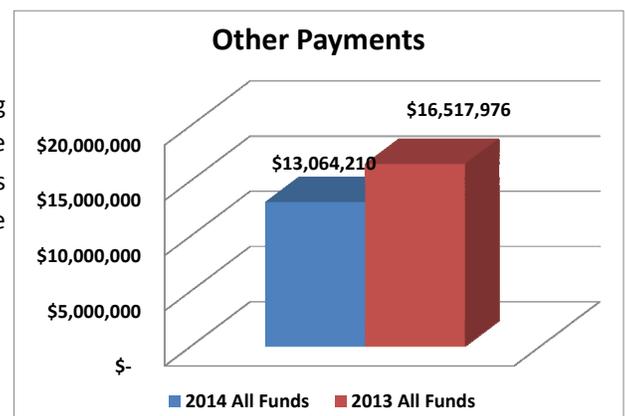
COMMODITIES



Commodities expenditures include materials for asphalt, rock, sand, salt, insecticide, fuel, chemicals and office supplies. Commodity expenditures for 2014 year to date increased 5%, with 2014 expenses of \$5,410,575, compared to 2013 of \$5,169,638.

OTHER PAYMENTS

Other payments include debt service payments, bad debts and operating transfers. The majority of expenditures are due to debt payments that are paid in the utilities, parking and debt service funds. Other expenditures decreased from \$16,517,916 in 2013, to \$13,064,210 in 2014 a decrease of negative (21)%.

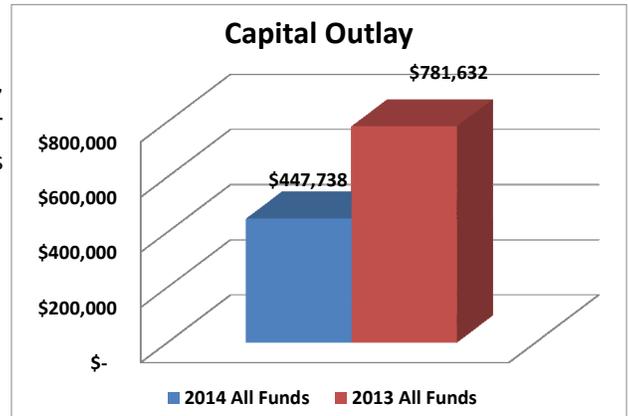




Executive Summary

CAPITAL OUTLAY

Capital outlay expenditures include payments that are made for land, building improvements, furniture, motor vehicles, zoo animals, computer software, and tools and equipment. Capital outlay expenditures decreased by negative (43)% from \$781,632 in 2013 to \$447,738 in 2014.



SUMMARY OF FUNDS BY REPORTING TYPE

The following definitions help to define the types of funds that are listed below:

Governmental Funds: used to account for activities primarily supported by taxes, grants and similar revenue sources

Proprietary Funds: used to account for activities that receive significant support from fees and charges

General Fund: used to account and report all financial resources not accounted for or reported in another fund

Debt Service Fund: used to account for and report all financial resources for expenditures related to principal and interest payment

Special Revenue Fund: used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects

Enterprise Fund: used to report any activity for which a fee is charged to external users for goods or services

Internal Service Fund: used to report any activity that provides for goods or services to other funds, departments or agencies

Summary of Funds by Reporting Type					
Governmental Funds			Proprietary Funds		
Special Revenue Funds			Enterprise Funds		Internal Service Funds
Property Tax Funds		Non Property Tax Funds			
Funds					
General Fund: 101	Debt Service: 301	Special Liability: 236 Tax Increment Financing: 293	Special Highway: 291 Special Alcohol: 228 Alcohol & Drug Safety: 229 Law Enforcement: 232 Transient Guest Tax: 271 Employee Separation: 284 Retirement Reserve: 286 KP&F Equalization: 287 Neighborhood Revitalization: 288 Historic Asset: 289 Countywide 1/2 Cent Sales Tax: 290 Citywide 1/2 Cent Sales Tax: 292 Court Technology: 227 Downtown Improvement: 216 Community Improvement District: 294	Combined Utilities: 621, 623, 625 Parking: 601	Facilities: 615 Fleet: 614 IT: 613 Risk: 640, 641, 642, 644

POSITIVE

CAUTION

NEGATIVE

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Financial Section

2014 2nd Quarter Summary of Actuals for Budgeted Funds

	Special Revenue Funds				
	General Fund	Debt Service Funds	Property Tax Supported	Other Non Property Tax Funds	Proprietary Funds
Revenues					
Ad Valorem Taxes	\$ 23,747,187	\$ 13,318,785	\$ 969,853	\$ -	\$ -
Sales Tax	\$ 14,369,631	\$ 81,284	\$ -	\$ 10,614,856	\$ -
Transient Guest Tax	\$ -	\$ -	\$ -	\$ 385,531	\$ -
Motor Vehicle	\$ 869,263	\$ 407,002	\$ 26,834	\$ -	\$ -
Licenses & Permits	\$ 798,355	\$ -	\$ -	\$ 8,500	\$ 115,843
Intergovernmental	\$ 513,520	\$ 93,805	\$ -	\$ 2,488,172	\$ -
Fees for Service	\$ 2,581,563	\$ -	\$ -	\$ 699,551	\$ 39,197,548
Franchise Fees	\$ 6,070,251	\$ -	\$ -	\$ -	\$ -
Municipal Court	\$ 1,554,426	\$ -	\$ -	\$ 171,058	\$ 233,348
Special Assessments	\$ 81,689	\$ 1,942,237	\$ -	\$ 168,846	\$ 37,792
Miscellaneous	\$ 182,705	\$ 7,550	\$ 10	\$ 103,988	\$ 1,103,744
PILOTS	\$ 3,657,106	\$ 40,324	\$ 2,238	\$ -	\$ -
Total Revenues	\$ 54,425,696	\$ 15,890,987	\$ 998,935	\$ 14,640,502	\$ 40,688,275
Expenditures					
Personnel	\$ 29,840,438	\$ -	\$ 141,129	\$ 1,704,181	\$ 8,210,391
Contractual	\$ 7,522,901	\$ 9,000	\$ 87,449	\$ 6,553,734	\$ 16,314,940
Commodities	\$ 1,196,597	\$ -	\$ 885	\$ 921,766	\$ 3,291,327
Other Payments	\$ (245,448)	\$ 2,435,374	\$ 77,312	\$ -	\$ 10,796,972
Capital Outlay	\$ 57,445	\$ -	\$ -	\$ 12,370	\$ 377,923
Total Expenditures	\$ 38,371,933	\$ 2,444,374	\$ 306,775	\$ 9,192,051	\$ 38,991,553
Net change in fund balance	\$ 16,053,763	\$ 13,446,613	\$ 692,160	\$ 5,448,451	\$ 1,696,722
Fund Balance, beginning of year	\$ 10,057,217	\$ 3,896,624	\$ 1,057,787	\$ 31,075,497	\$ 210,303,337
Ending fund balance	\$ 26,110,980	\$ 17,343,237	\$ 1,749,947	\$ 36,523,948	\$ 212,000,059

Quarterly Financial Report

June 30th, 2014



Financial Section

2013 2nd Quarter Summary of Actuals for Budgeted Funds

	Special Revenue Funds				
	General Fund	Debt Service Funds	Property Tax Supported	Other Non Property Tax Funds	Proprietary Funds
Revenues					
Ad Valorem Taxes	\$ 22,307,095	\$ 10,083,174	\$ 888,574	\$ -	\$ -
Sales Tax	\$ 13,869,227	\$ 6,462	\$ -	\$ 10,288,114	\$ -
Transient Guest Tax	\$ -	\$ -	\$ -	\$ 449,944	\$ -
Motor Vehicle	\$ 695,646	\$ 450,688	\$ 11,329	\$ -	\$ -
Licenses & Permits	\$ 546,513	\$ -	\$ -	\$ 8,500	\$ 47,642
Intergovernmental	\$ 381,145	\$ 120,300	\$ -	\$ 2,331,850	\$ 26,700
Fees for Service	\$ 2,248,525	\$ -	\$ (45)	\$ 464,190	\$ 39,336,326
Franchise Fees	\$ 5,037,629	\$ -	\$ -	\$ -	\$ -
Municipal Court	\$ 1,543,801	\$ -	\$ -	\$ 158,733	\$ 97,057
Special Assessments	\$ 93,181	\$ 1,762,659	\$ -	\$ 190,180	\$ 37,792
Miscellaneous	\$ 331,759	\$ 3,680,000	\$ 6,638	\$ 659,106	\$ 1,058,402
PILOTS	\$ 3,752,806	\$ 69,874	\$ 4,970	\$ -	\$ -
Total Revenues	\$ 50,807,327	\$ 16,173,157	\$ 911,466	\$ 14,550,617	\$ 40,603,919
Expenditures					
Personnel	\$ 28,566,740	\$ -	\$ 84,770	\$ 1,664,145	\$ 8,172,152
Contractual	\$ 9,842,001	\$ 7,500	\$ 163,961	\$ 7,926,925	\$ 16,898,581
Commodities	\$ 1,190,794	\$ -	\$ 722	\$ 756,523	\$ 3,221,599
Other Payments	\$ 367,487	\$ 5,523,732	\$ 79,312	\$ 100,000	\$ 10,752,995
Capital Outlay	\$ (281,165)	\$ -	\$ -	\$ 470,262	\$ 286,985
Total Expenditures	\$ 39,685,857	\$ 5,531,232	\$ 328,765	\$ 10,917,855	\$ 39,332,312
Net change in fund balance	\$ 11,121,470	\$ 10,641,925	\$ 582,701	\$ 3,632,762	\$ 1,271,607
Fund Balance, beginning of year	\$ 6,108,337	\$ 4,939,942	\$ 910,093	\$ 26,305,257	\$ 206,616,060
Ending fund balance	\$ 17,229,807	\$ 15,581,867	\$ 1,492,794	\$ 29,938,019	\$ 207,887,667



Financial Section

2014 2nd Quarter Summary of Actuals Compared to 2013 Actuals

	2014 All Funds	2013 All Funds	Difference	% Change 2014 Compared to 2013
Revenues				
Ad Valorem Taxes	\$ 38,035,825	\$ 33,278,843	\$ 4,756,982	14%
Sales Tax	\$ 25,065,771	\$ 24,163,803	\$ 901,968	4%
Transient Guest Tax	\$ 385,531	\$ 449,944	\$ (64,413)	-14%
Motor Vehicle	\$ 1,303,099	\$ 1,157,663	\$ 145,436	13%
Licenses & Permits	\$ 922,698	\$ 602,655	\$ 320,043	53%
Intergovernmental	\$ 3,095,497	\$ 2,859,995	\$ 235,502	8%
Fees for Service	\$ 42,478,662	\$ 42,048,996	\$ 429,666	1%
Franchise Fees	\$ 6,070,251	\$ 5,037,629	\$ 1,032,622	20%
Municipal Court	\$ 1,958,832	\$ 1,799,591	\$ 159,241	9%
Special Assessments	\$ 2,230,564	\$ 2,083,812	\$ 146,752	7%
Miscellaneous	\$ 1,397,997	\$ 5,735,905	\$ (4,337,908)	-76%
PILOTS	\$ 3,699,668	\$ 3,827,650	\$ (127,982)	-3%
Total Revenues	\$ 126,644,395	\$ 123,046,486	\$ 3,597,909	3%
Expenditures				
Personnel	\$ 39,896,139	\$ 38,487,807	\$ 1,408,332	4%
Contractual	\$ 30,488,024	\$ 34,838,968	\$ (4,350,944)	-12%
Commodities	\$ 5,410,575	\$ 5,169,638	\$ 240,937	5%
Other Payments	\$ 13,064,210	\$ 16,517,976	\$ (3,453,766)	-21%
Capital Outlay	\$ 447,738	\$ 781,632	\$ (333,894)	-43%
Total Expenditures	\$ 89,306,686	\$ 95,796,021	\$ (6,489,335)	-7%
Net change in fund balance	\$ 37,337,709	\$ 27,250,465	\$ 10,087,244	37%
Fund Balance, beginning of year	\$ 256,390,462	\$ 244,879,689	\$ 11,510,773	5%
Ending fund balance	\$ 293,728,171	\$ 272,130,154	\$ 21,598,017	8%



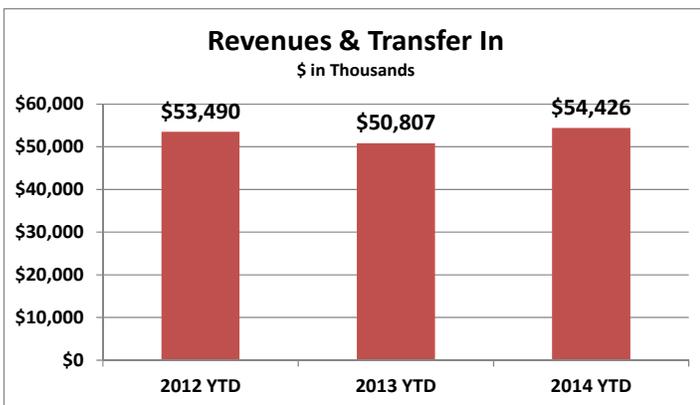
Financial Section

General Fund: 101

The General fund is the City of Topeka’s primary operating fund and is comprised of a number of services such as City Council, Mayor, Police, Fire, Executive, Public Works and various other services. The General Fund is one of the largest accounts and provides an array of various services to the citizens of Topeka. It is the fund with the largest mill levy that general tax dollars go to support the various services throughout the City.

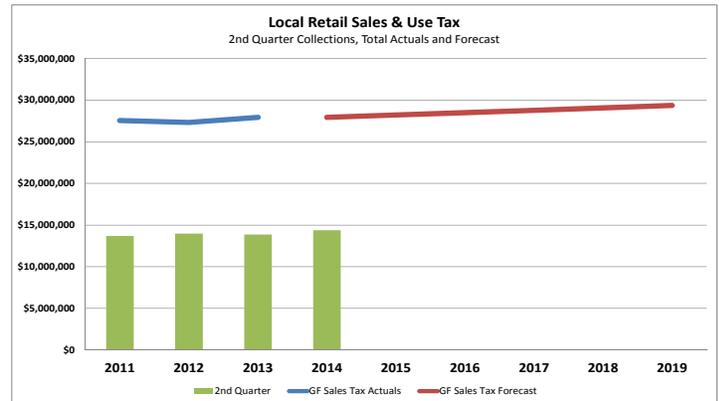
2014. At the end of the first quarter, \$24,793,841 was collected an increase of \$1,440,092 or 6%. This primarily due to an increase in the mills that were levied for 2014.

Local retail sales and use tax are the first largest revenue source in the General Fund, accounting for 31% of budgeted revenues for 2014. Collections are generated from the 1 cent city sales tax that is set aside specifically for the general fund. Sales Tax collections for 2014 are \$14,369,631, up 4% compared to collections for 2013 of \$13,869,227. Disbursements from the State of Kansas typically run two months behind the date of purchase.



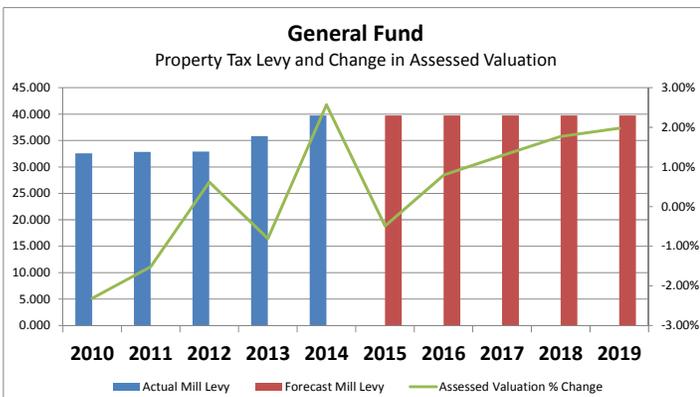
REVENUE HIGHLIGHTS

Total revenues in the General Fund for the 1st quarter of 2014 were \$54,425,696. A comparison to revenues collected in 2013 shows an increase from \$50,807,327, or 7 percent. The comparative increase in revenues is attributable to increases in current property tax collections, sales taxes collections, franchise fees and motor vehicle tax collections. The following outlines each of these items, as well as other major categories of revenues collected by the General Fund.



Property taxes are the second largest revenue source in the General Fund, accounting for 28% of budgeted revenues for

Franchise Fees represent approximately 17% of budgeted revenues for 2014 and is the general fund’s third largest revenue source. First quarter 2014 collections were \$6,070,251, a 20% increase over 2013 collections of \$5,037,629. Franchise fee revenues are based upon agreements between the City and the utility providers. Generally, the agreements provide long term access to City easements in exchange for a portion of gross revenues and other considerations.



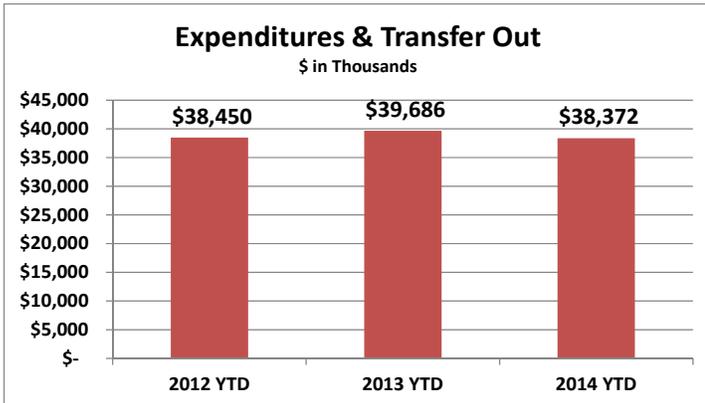
Payments in Lieu of Taxes (PILOTS) represent approximately 9% of budgeted revenues for 2014. PILOTS are payments made by the City utilities, which include the Water, Wastewater and Stormwater funds, for 1) general taxes levied by the City and 2) a franchise fee based on gross revenues. The City charges utilities for general taxes that any utility in the City would pay to the County on a biannual basis for distribution. The franchise fee is a 6% fee of gross revenues for each of the City utilities. Collections for 2014 are \$3,657,106 a 3% decrease under 2013 collections of \$3,752,806.



Financial Section

General Fund: 101

EXPENDITURE HIGHLIGHTS



Actual expenditures for 2014 were \$38,371,933 million, a decrease of \$1,313,924 (3% decrease) under 2013 expenditures of \$39,685,857.

Personnel expenditures were 4% higher in 2014 at \$29,840,438 compared to 2013 expenses of \$28,566,740. Personnel costs are the largest expense for the General Fund, making up 72% of the total budgeted 2014 expenses. Personnel expenditures for example consists of regular wages, overtime pay, Medicare, KPERS, KP&F, health insurance benefits, and workers compensation.

Contractual expenditures were 24% lower in 2014 at \$7,522,901, compared to 2013 expenses of \$9,842,001. Contractual expenses consist of 18% of the 2014 budget, making it the second largest category for the General Fund. Contractual expenditures for example consists of payments such as utilities, insurance, rent, printing and advertising.

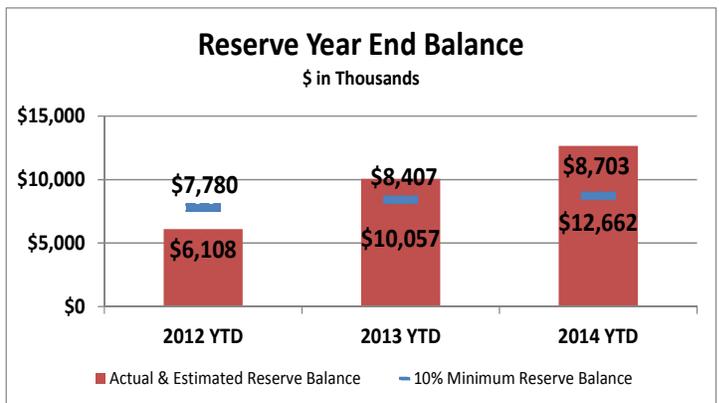
Commodities expenditures were 0% lower in 2014 at \$1,196,597, compared to 2013 expenses of \$1,190,794. Commodity expenses consist of 4% of total budgeted expenditures for the 2014 budget, making it the third largest category for the General Fund.

Other Payments primarily consist of clearing accounts for the City and payments for the franchise fee rebate program. Expenditures in 2014 were \$-245,448, compared to 2013 expenditures of \$61,937.

Capital Outlay expenditures were 136% higher in 2014 than in 2013. Expenditures for 2014 were \$57,445, compared to 2013 expenses of \$24,385.

GENERAL FUND BALANCE

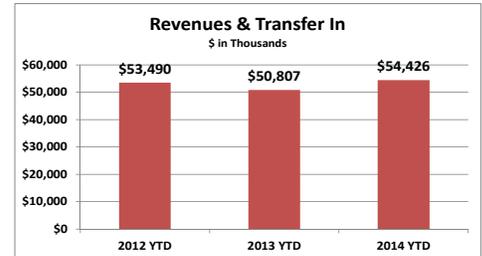
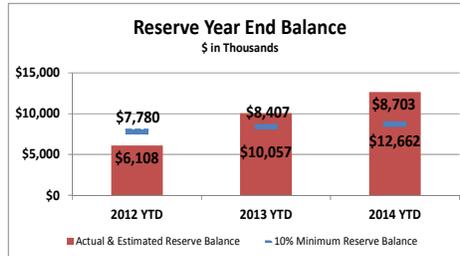
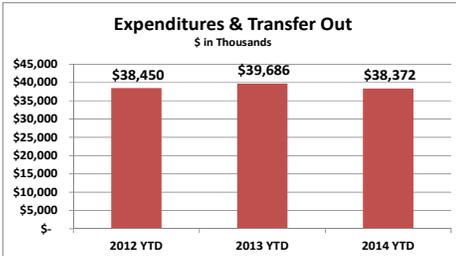
The General Fund balance increased by \$3.9 million at 2013 year end. The general fund is expected to increase fund balance in 2014 to \$12.662 million from the 2013 year end fund balance of \$10.057 million. The blue line in the graph below represents the minimum reserve balance that is set in policy as 10% of total revenues, however the goal is to reach a 15% fund balance in future years.





Financial Section

General Fund



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

	2013		2014		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
Revenues & transfers in					
Ad Valorem Taxes	22,307,095	24,251,471	24,793,841	23,747,187	
Sales Tax	13,869,227	27,200,000	27,199,930	14,369,631	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	695,646	2,016,264	2,000,000	869,263	
Licenses & Permits	546,513	1,546,300	1,093,070	798,355	
Intergovernmental	381,145	525,000	530,000	513,520	
Fees for Service	2,248,525	5,164,846	5,509,846	2,581,563	
Franchise Fees	5,037,629	14,678,175	13,888,175	6,070,251	
Municipal Court	1,543,801	3,000,000	3,000,000	1,554,426	
Special Assessments	93,181	190,100	190,100	81,689	
Miscellaneous	331,759	607,020	878,420	182,705	
PILOTS	3,752,806	7,848,033	7,167,992	3,657,106	
Total revenues & transfers in	50,807,327	87,027,209	86,251,374	54,425,696	
Expenditures and transfers out					
Personnel	28,566,740	66,375,119	66,471,872	29,840,438	
Contractual	9,842,001	16,340,275	16,690,663	7,522,901	
Commodities	1,190,794	3,224,132	3,294,534	1,196,597	
Other Payments	61,937	5,021,149	4,963,600	(245,448)	
Capital Outlay	24,385	790,699	833,635	57,445	
Total expenditures & transfers out	39,685,857	91,751,374	92,254,304	38,371,933	
Net change in fund balance	11,121,470	(4,724,165)	(6,002,930)	16,053,763	
Actual beginning fund balance	6,108,337	5,500,000	5,500,000	10,057,217	
Ending fund balance	17,229,807	775,835	(502,930)	26,110,980	



Financial Section

General Fund - Expenditures by Department

Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

	2013	2014			Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
City Council					
Personnel	127,721	291,073	291,073	117,644	
Contractual	19,327	20,074	19,620	8,268	
Commodities	637	860	860	133	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total City Council	147,685	312,007	311,553	126,045	
Mayor					
Personnel	49,061	103,630	103,630	37,397	
Contractual	5,772	29,194	28,853	14,083	
Commodities	552	1,702	1,703	570	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total Mayor	55,385	134,526	134,186	52,050	
Executive					
Personnel	302,265	951,134	951,134	419,516	
Contractual	130,562	221,283	245,073	156,797	
Commodities	4,225	125,760	100,760	41,986	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total Executive	437,052	1,298,177	1,296,967	618,299	
Finance					
Personnel	727,636	1,685,320	1,685,320	750,313	
Contractual	327,122	489,616	490,961	348,292	
Commodities	21,417	11,600	11,600	5,785	
Other Payments	(3)	-	-	(247)	
Capital Outlay	16,635	-	-	-	
Total Finance	1,092,807	2,186,536	2,187,881	1,104,143	
City Attorney					
Personnel	512,374	943,618	943,618	415,860	
Contractual	77,034	168,019	166,175	67,711	
Commodities	18,186	28,800	31,140	9,577	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total City Attorney	607,594	1,140,437	1,140,933	493,148	



Financial Section

General Fund - Expenditures by Department

Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

	2013	2014			Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
Human Resources					
Personnel	302,344	650,546	650,546	284,146	
Contractual	112,477	321,915	325,836	100,203	
Commodities	18,973	26,000	26,000	16,399	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total Human Resources	433,794	998,461	1,002,382	400,748	
Municipal Court					
Personnel	600,442	1,362,418	1,362,418	523,340	
Contractual	228,193	449,320	450,995	167,629	
Commodities	8,454	9,200	9,200	4,253	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total Municipal Court	837,089	1,820,938	1,822,613	695,222	
Fire					
Personnel	10,048,573	23,002,948	22,917,833	10,487,807	
Contractual	772,832	2,264,954	2,272,421	675,460	
Commodities	338,648	658,116	658,116	193,250	
Other Payments	-	-	-	-	
Capital Outlay	-	58,803	58,803	-	
Total Fire	11,160,053	25,984,821	25,907,173	11,356,517	
Police					
Personnel	12,810,700	31,716,038	31,541,905	13,808,961	
Contractual	2,059,953	4,009,615	4,088,544	1,985,042	
Commodities	581,420	1,704,046	1,750,619	728,687	
Other Payments	-	-	-	-	
Capital Outlay	-	600,000	642,936	31,936	
Total Police	15,452,073	38,029,699	38,024,004	16,554,626	
Public Works					
Personnel	2,190,764	4,682,950	4,682,950	2,069,774	
Contractual	1,334,564	3,214,040	3,437,868	1,222,329	
Commodities	66,321	199,977	199,977	51,231	
Other Payments	(305,550)	(553,451)	(611,000)	(305,550)	
Capital Outlay	1,895	62,755	62,755	19,390	
Total Public Works	3,287,994	7,606,271	7,772,550	3,057,174	

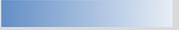


Financial Section

General Fund - Expenditures by Department

Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

	2013	2014			Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
Parks and Recreation					
Personnel	332	-	-	-	
Contractual	3,030,671	2,066,744	2,066,744	1,172,765	
Commodities	59	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total Parks and Recreation	3,031,062	2,066,744	2,066,744	1,172,765	
Zoo					
Personnel	594,601	1,162,077	1,162,077	520,084	
Contractual	342,641	818,579	794,342	344,937	
Commodities	128,138	256,921	256,921	142,681	
Other Payments	-	-	-	-	
Capital Outlay	5,855	69,141	69,141	6,119	
Total Zoo	1,071,235	2,306,718	2,282,481	1,013,821	
Planning					
Personnel	288,434	699,367	699,367	343,167	
Contractual	67,036	135,777	135,777	70,422	
Commodities	3,063	6,650	6,650	2,045	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total Planning	358,533	841,794	841,794	415,634	
Cemeteries					
Personnel	-	-	-	-	
Contractual	162,195	170,000	170,000	161,897	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total Cemeteries	162,195	170,000	170,000	161,897	
City Grants					
Personnel	-	-	-	-	
Contractual	359,225	404,076	404,076	337,294	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total City Grants	359,225	404,076	404,076	337,294	



Financial Section

General Fund - Expenditures by Department

Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

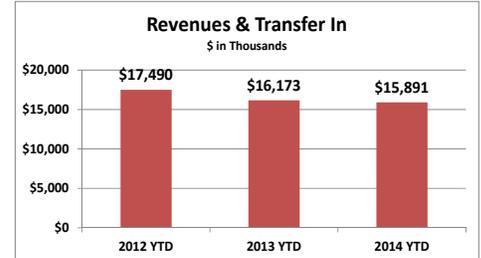
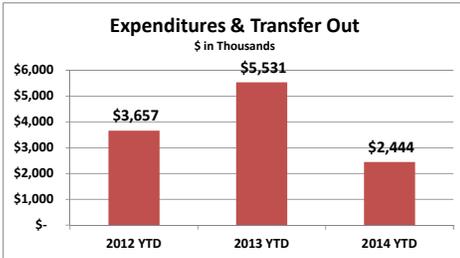
	2013	2014			Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
Franchise Fee Program					
Personnel	-	-	-	-	
Contractual	14,006	25,500	25,500	-	
Commodities	-	-	-	-	
Other Payments	48,761	74,600	74,600	59,925	<div style="width: 80%;"></div>
Capital Outlay	-	-	-	-	
Total Franchise Fee Program	62,767	100,100	100,100	59,925	<div style="width: 60%;"></div>
HND Program Delivery					
Personnel	8,868	40,000	40,000	50,054	<div style="width: 125%;"></div>
Contractual	30,982	41,400	41,400	78,026	<div style="width: 190%;"></div>
Commodities	757	100,000	146,488	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total HND Program Delivery	40,607	181,400	227,888	128,080	<div style="width: 70%;"></div>
Topeka Performing Arts Center					
Personnel	-	-	-	-	
Contractual	225,536	270,481	247,449	224,574	<div style="width: 83%;"></div>
Commodities	-	94,500	94,500	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total Topeka Performign Arts Cent	225,536	364,981	341,949	224,574	<div style="width: 64%;"></div>
Prisoner Care					
Personnel	-	-	-	-	
Contractual	288,948	1,000,000	1,055,720	192,990	<div style="width: 19%;"></div>
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total Prisoner Care	288,948	1,000,000	1,055,720	192,990	<div style="width: 19%;"></div>
Non-Departmental					
Personnel	2,625	(916,000)	(559,999)	12,375	
Contractual	252,925	219,688	223,309	194,182	<div style="width: 88%;"></div>
Commodities	(56)	-	-	-	
Other Payments	318,729	5,500,000	5,500,000	424	
Capital Outlay	-	-	-	-	
Total Non-Departmentals	574,223	4,803,688	5,163,310	206,981	<div style="width: 4%;"></div>



Financial Section

Debt Service Fund: 301

The debt service fund pays for the general obligation and revenue bonds, excluding utilities, that the City has incurred and pays them by levying taxes, special assessments, making transfers and receiving STAR bond sales tax revenue.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

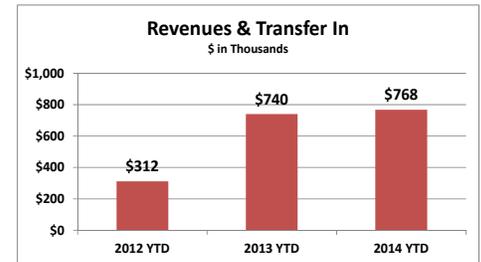
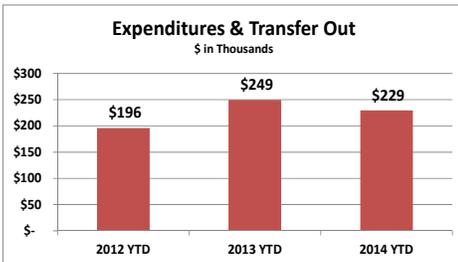
	2013	2014			
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	10,083,174	13,965,000	13,965,000	13,318,785	
Sales Tax	6,462	3,491,650	50,000	81,284	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	450,688	911,383	1,200,000	407,002	
Licenses & Permits	-	-	-	-	
Intergovernmental	120,300	-	-	93,805	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	1,762,659	2,253,435	2,253,435	1,942,237	
Miscellaneous	3,680,000	419,820	3,516,650	7,550	
PILOTS	69,874	85,000	85,000	40,324	
Total revenues & transfers in	16,173,157	21,126,288	21,070,085	15,890,987	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	7,500	-	23,500	9,000	
Commodities	-	-	-	-	
Other Payments	5,523,732	22,587,983	22,564,483	2,435,374	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	5,531,232	22,587,983	22,587,983	2,444,374	
Net change in fund balance	10,641,925	(1,461,695)	(1,517,898)	13,446,613	
Actual beginning fund balance	4,939,942	1,461,695	1,461,695	3,896,624	
Ending fund balance	15,581,867	-	(56,203)	17,343,237	



Financial Section

Special Liability Fund: 236

The special liability fund is utilized to defend the City in court for cases such as workers compensation suits and other claims against the City.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

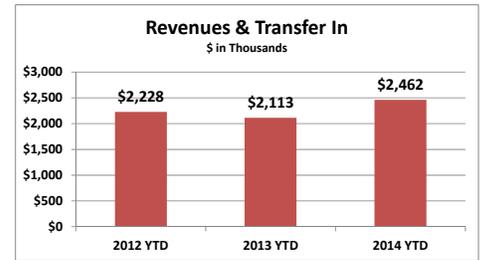
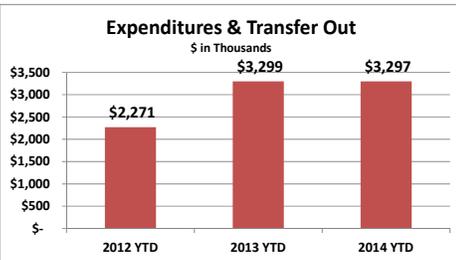
	2013		2014		
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	717,173	780,885	774,275	739,245	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	11,329	64,823	64,568	26,834	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	(45)	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	6,638	-	-	10	
PILOTS	4,970	2,000	2,000	2,238	
Total revenues & transfers in	740,065	847,708	840,843	768,327	
Expenditures and transfers out					0% 50% 100%
Personnel	84,770	266,390	266,391	141,129	
Contractual	163,961	724,100	793,151	87,449	
Commodities	722	6,000	6,000	885	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	249,453	996,490	1,065,542	229,463	
Net change in fund balance	490,612	(148,782)	(224,699)	538,864	
Actual beginning fund balance	744,957	165,930	165,930	892,651	
Ending fund balance	1,235,569	17,148	(58,769)	1,431,515	



Financial Section

Special Highway Fund: 291

The special highway fund receives the special highway monies from the State of Kansas and pays for street improvements and staffing to make those improvements throughout the City.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

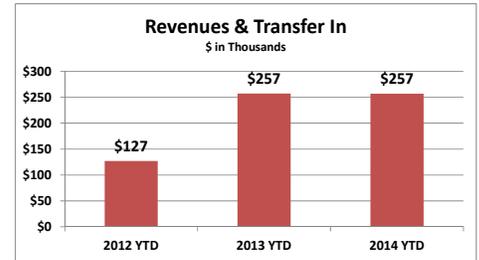
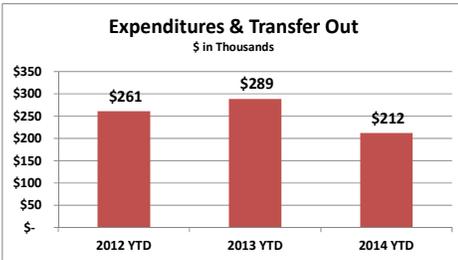
	2013		2014		
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	2,071,181	5,716,574	5,921,374	2,229,358	
Fees for Service	-	-	-	206,500	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	41,500	126,584	126,584	26,413	
PILOTS	-	-	-	-	
Total revenues & transfers in	2,112,681	5,843,158	6,047,958	2,462,271	
Expenditures and transfers out					0% 50% 100%
Personnel	1,248,830	2,891,750	2,945,432	1,315,120	
Contractual	851,441	1,632,649	1,796,337	1,084,612	
Commodities	738,259	1,809,650	1,279,562	897,398	
Other Payments	-	-	-	-	
Capital Outlay	460,771	-	550,000	-	
Total expenditures & transfers out	3,299,301	6,334,049	6,571,331	3,297,130	
Net change in fund balance	(1,186,620)	(490,891)	(523,373)	(834,859)	
Actual beginning fund balance	2,894,203	2,364,969	2,364,969	2,865,132	
Ending fund balance	1,707,583	1,874,078	1,841,596	2,030,273	



Financial Section

Special Alcohol Fund: 228

The special alcohol fund is collected and distributed in accordance with state statute K.S.A. 79-14a04. This comes from a 10% tax on the sale of liquor and must be spent towards drug and alcohol abuse programs.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

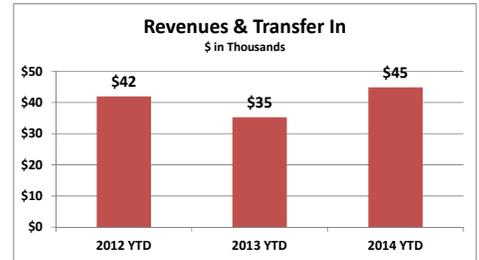
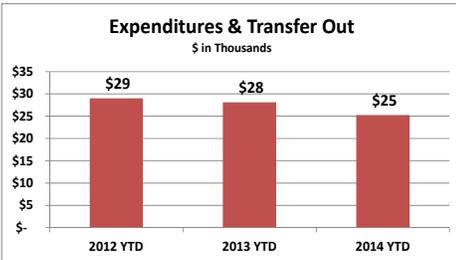
	2013		2014		
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	257,128	525,000	525,000	256,760	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	257,128	525,000	525,000	256,760	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	288,559	600,000	600,000	212,216	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	288,559	600,000	600,000	212,216	
Net change in fund balance	(31,431)	(75,000)	(75,000)	44,544	
Actual beginning fund balance	373,984	205,565	205,565	316,406	
Ending fund balance	342,553	130,565	130,565	360,950	



Financial Section

Alcohol & Drug Safety Fund: 229

The Alcohol and Drug Safety fund is funded through municipal court fees and supports the probation officer who deals directly with alcohol and drug safety cases.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

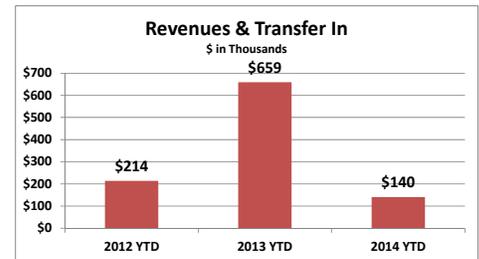
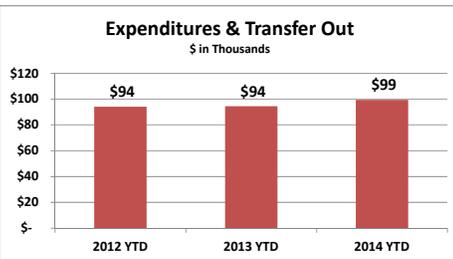
	2013		2014		
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	35,255	75,500	75,500	44,887	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	35,255	75,500	75,500	44,887	
Expenditures and transfers out					0% 50% 100%
Personnel	25,383	56,182	56,182	23,343	
Contractual	1,747	3,300	3,300	1,658	
Commodities	970	2,700	2,700	262	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	28,100	62,182	62,182	25,263	
Net change in fund balance	7,155	13,318	13,318	19,624	
Actual beginning fund balance	308,812	119,123	119,123	322,917	
Ending fund balance	315,967	132,441	132,441	342,541	



Financial Section

Law Enforcement Fund: 232

This fund was established for collecting revenues through donations, federal monies, license fees, warrant fees and municipal court fees in order to subsidize crime prevention activities including training, canine and officer equipment and prevention programs.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

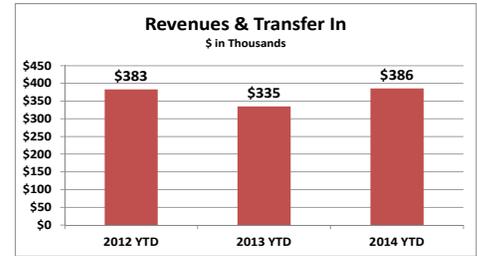
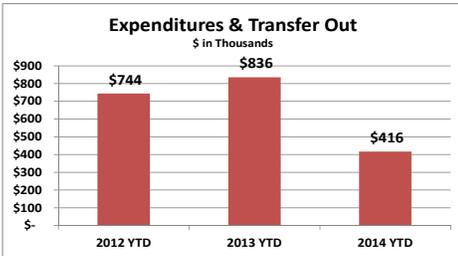
	2013		2014		
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	8,500	-	-	8,500	
Intergovernmental	3,541	-	-	2,054	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	97,525	321,500	321,500	99,509	<div style="width: 31%;"></div>
Special Assessments	-	-	-	-	
Miscellaneous	549,526	-	-	30,281	
PILOTS	-	-	-	-	
Total revenues & transfers in	659,092	321,500	321,500	140,344	<div style="width: 44%;"></div>
Expenditures and transfers out					
Personnel	-	-	-	-	
Contractual	67,634	550,000	555,385	75,258	<div style="width: 14%;"></div>
Commodities	17,294	-	77,504	24,106	<div style="width: 31%;"></div>
Other Payments	-	-	-	-	
Capital Outlay	9,467	-	-	-	
Total expenditures & transfers out	94,395	550,000	632,889	99,364	<div style="width: 18%;"></div>
Net change in fund balance	564,697	(228,500)	(311,389)	40,980	
Actual beginning fund balance	946,185	497,063	497,063	1,564,358	
Ending fund balance	1,510,882	268,563	185,674	1,605,338	



Financial Section

Transient Guest Tax Fund: 271

This fund accounts for revenues received from a transient guest tax imposed on hotel and motel room rentals and is utilized for promotion of conventions and tourism in the City of Topeka.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

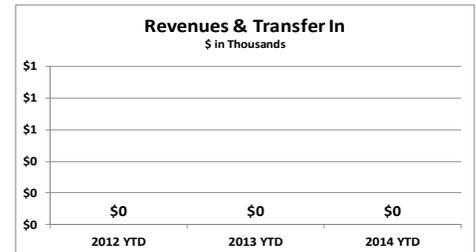
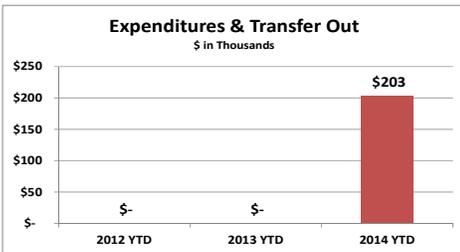
	2013		2014		
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	334,944	2,450,000	2,450,000	385,531	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	334,944	2,450,000	2,450,000	385,531	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	735,550	2,300,000	2,300,000	416,461	
Commodities	-	-	-	-	
Other Payments	100,000	200,000	200,000	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	835,550	2,500,000	2,500,000	416,461	
Net change in fund balance	(500,606)	(50,000)	(50,000)	(30,930)	
Actual beginning fund balance	553,078	427,927	427,927	135,806	
Ending fund balance	52,472	377,927	377,927	104,876	



Financial Section

Employee Separation Fund: 284

The employee separation fund pays for accrued vacation and sick leave for employees that separate employment with the City. This budget will be amended in 2014 as an adopted budget was never certified to the State of Kansas.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

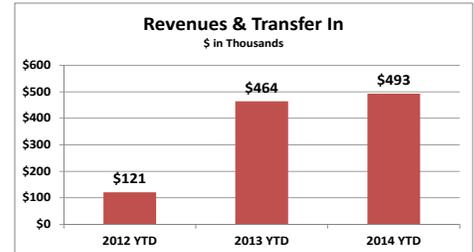
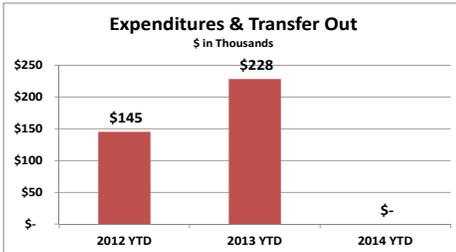
	2013		2014		
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	-	-	-	-	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	203,097	
Contractual	-	-	-	10	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	-	-	-	203,107	
Net change in fund balance	-	-	-	(203,107)	
Actual beginning fund balance	-	-	-	4,458,508	
Ending fund balance	-	-	-	4,255,401	



Financial Section

Retirement Reserve Fund: 286

The retirement reserve fund provides funding for and absorbs those accrued sick leave, vacation, and other related costs of City employees upon their retirement.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

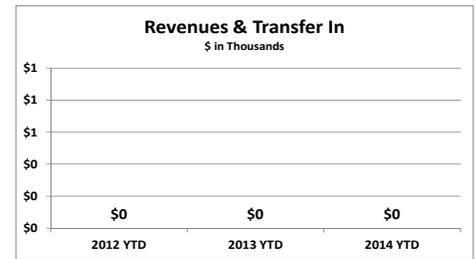
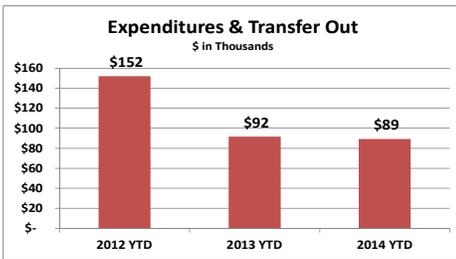
	2013	2014			Percent Actual to Budget 0% 50% 100%
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
Revenues & transfers in					
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	464,190	666,700	666,700	493,051	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	464,190	666,700	666,700	493,051	
Expenditures and transfers out					
Personnel	228,043	700,000	700,000	-	
Contractual	-	-	-	-	
Commodities	-	-	-	-	
Other Payments	-	200,000	200,000	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	228,043	900,000	900,000	-	
Net change in fund balance	236,147	(233,300)	(233,300)	493,051	
Actual beginning fund balance	(308,439)	5,130,314	5,130,314	205,520	
Ending fund balance	(72,292)	4,897,014	4,897,014	698,571	



Financial Section

KP&F Equalization Fund: 287

The Kansas Police and Fire equalization fund provides for retirement of the KP&F liabilities and a reserve fund for any future 15% excess contribution liabilities.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

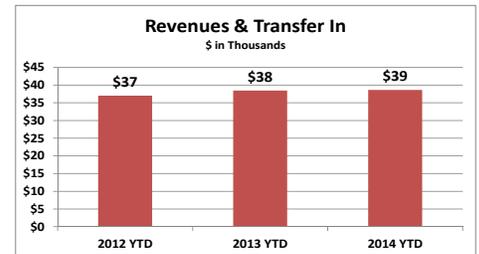
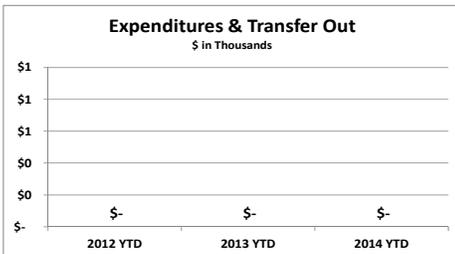
	2013		2014		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	-	-	-	-	
Expenditures and transfers out					0% 50% 100%
Personnel	91,673	300,000	300,000	89,258	
Contractual	-	-	-	-	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	91,673	300,000	300,000	89,258	
Net change in fund balance	(91,673)	(300,000)	(300,000)	(89,258)	
Actual beginning fund balance	1,250,599	1,050,599	1,050,599	1,081,649	
Ending fund balance	1,158,926	750,599	750,599	992,391	



Financial Section

Neighborhood Revitalization Fund: 288

The fund provides for funding of the redevelopment of designated revitalization areas and dilapidated structures.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

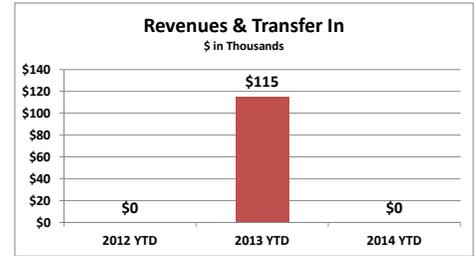
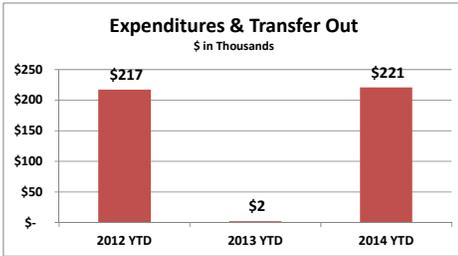
	2013		2014		
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	38,455	35,000	35,000	38,644	
PILOTS	-	-	-	-	
Total revenues & transfers in	38,455	35,000	35,000	38,644	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	-	150,000	150,000	-	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	-	150,000	150,000	-	
Net change in fund balance	38,455	(115,000)	(115,000)	38,644	
Actual beginning fund balance	210,932	247,932	247,932	249,387	
Ending fund balance	249,387	132,932	132,932	288,031	



Financial Section

Historic Asset Fund: 289

The historic asset fund provides for funding and acquisition, rehabilitation and preservation of historic landmarks or historic resources located within the City.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

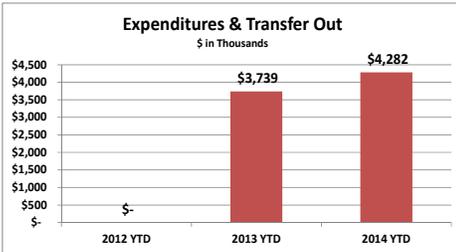
	2013		2014		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	115,000	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	115,000	115,000	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	115,000	115,000	115,000	-	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	2,079	115,000	115,000	220,755	
Commodities	-	-	41,278	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	2,079	115,000	156,278	220,755	
Net change in fund balance	112,921	-	(220,755)	(220,755)	
Actual beginning fund balance	165,127	407,182	407,182	265,378	
Ending fund balance	278,048	407,182	186,427	44,623	



Financial Section

Countywide 1/2 Cent Sales Tax Fund: 290

The countywide 1/2 cent sales tax fund provides for collections for street improvements, economic development and county bridge improvements based on the ballot question that was passed by voters in 2004.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

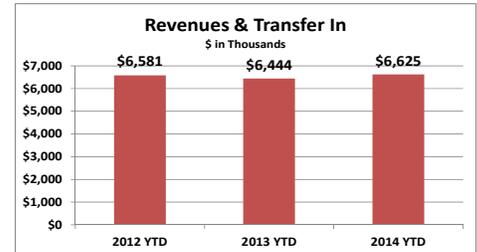
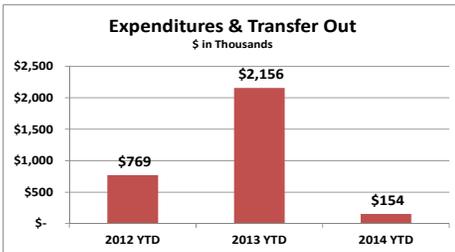
	2013		2014		
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	3,834,820	8,000,000	8,000,000	3,959,302	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	3,834,820	8,000,000	8,000,000	3,959,302	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	3,739,448	3,502,500	3,502,500	4,282,476	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	3,739,448	3,502,500	3,502,500	4,282,476	
Net change in fund balance	95,372	4,497,500	4,497,500	(323,174)	
Actual beginning fund balance	1,065,571	6,181,559	6,181,559	-	
Ending fund balance	1,160,943	10,679,059	10,679,059	(323,174)	



Financial Section

Citywide 1/2 Cent Sales Tax Fund: 292

The citywide 1/2 cent sales tax fund provides for collections for street improvements on existing streets.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

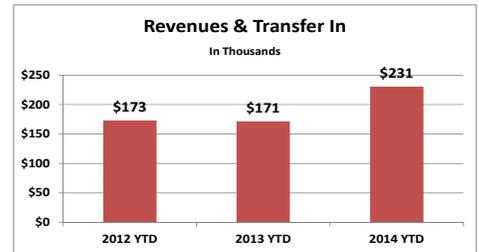
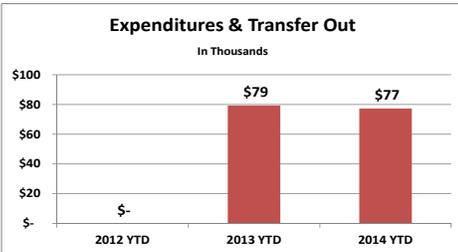
	2013		2014		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	6,415,651	13,830,000	13,830,000	6,616,844	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	28,380	-	-	8,650	
PILOTS	-	-	-	-	
Total revenues & transfers in	6,444,031	13,830,000	13,830,000	6,625,494	
Expenditures and transfers out					0% 50% 100%
Personnel	70,216	-	-	73,363	
Contractual	2,085,762	165,502	165,502	80,607	
Commodities	-	15,510,000	16,167,457	-	
Other Payments	-	-	-	-	
Capital Outlay	24	-	-	-	
Total expenditures & transfers out	2,156,002	15,675,502	16,332,959	153,970	
Net change in fund balance	4,288,029	(1,845,502)	(2,502,959)	6,471,524	
Actual beginning fund balance	15,077,970	6,987,227	6,987,227	13,966,441	
Ending fund balance	19,365,999	5,141,725	4,484,268	20,437,965	



Financial Section

Tax Increment Financing Fund: 293, 220

The Tax Increment Financing Fund was established to monitor the amount of property and sales taxes received for tax increment financing districts created for redevelopment of blighted areas.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

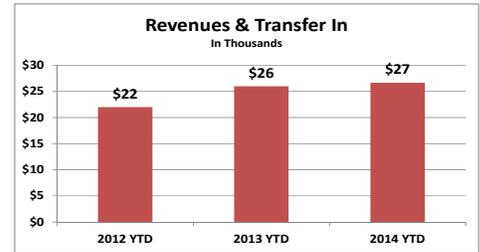
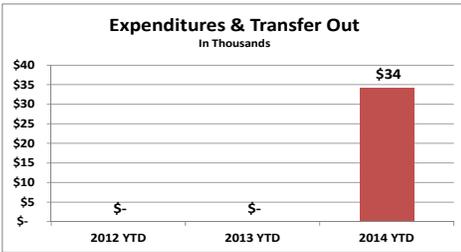
	2013		2014		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	171,401	200,000	200,000	230,608	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	171,401	200,000	200,000	230,608	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	-	20,000	20,000	-	
Commodities	-	-	-	-	
Other Payments	79,312	152,625	152,625	77,312	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	79,312	172,625	172,625	77,312	
Net change in fund balance	92,089	27,375	27,375	153,296	
Actual beginning fund balance	307,540	85,915	85,915	165,136	
Ending fund balance	399,629	113,290	113,290	318,432	



Financial Section

Court Technology Fund: 227

The court technology fee collects additional fees that are collected on top of existing mandatory court costs for upgrading the court's electronic records and payment system.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

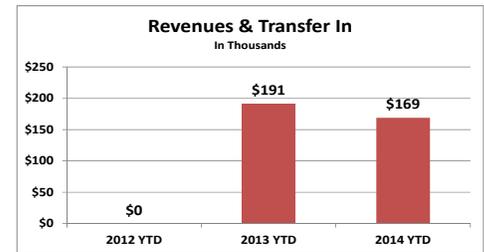
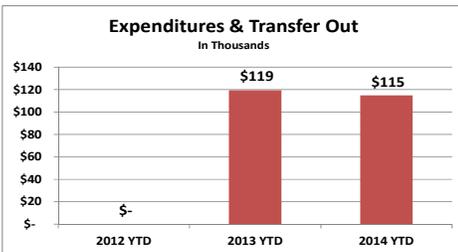
	2013		2014		Percent Actual to Budget 0% 50% 100%
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
Revenues & transfers in					
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	25,953	45,000	45,000	26,662	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	25,953	45,000	45,000	26,662	
Expenditures and transfers out					
Personnel	-	-	-	-	
Contractual	-	50,000	50,000	21,865	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	12,370	
Total expenditures & transfers out	-	50,000	50,000	34,235	
Net change in fund balance	25,953	(5,000)	(5,000)	(7,573)	
Actual beginning fund balance	87,345	136,345	136,345	125,046	
Ending fund balance	113,298	131,345	131,345	117,473	



Financial Section

Downtown Improvement Fund: 216

The downtown improvement fund accounts for assessments that are levied against tenants within the downtown business improvement district to provide for improvements and promotion of the downtown business area.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

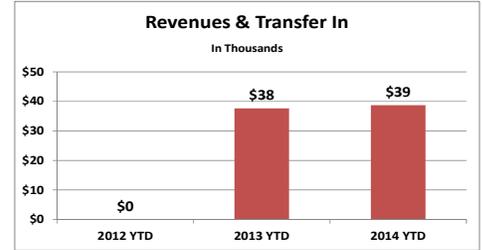
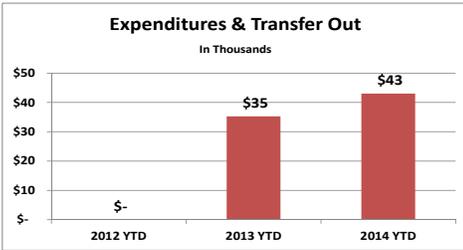
	2013		2014		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	190,180	186,542	186,542	168,846	
Miscellaneous	1,245	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	191,425	186,542	186,542	168,846	
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	119,441	186,542	186,542	114,803	
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	119,441	186,542	186,542	114,803	
Net change in fund balance	71,984	-	-	54,043	
Actual beginning fund balance	32,957	56,356	56,356	54,718	
Ending fund balance	104,941	56,356	56,356	108,761	



Financial Section

Community Improvement District Fund: 294, 295

The Community Improvement District fund provides for the use of public financing to fund projects within a prescribed district to strengthen economic development and employment opportunities, enhance tourism or upgrade older real estate.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

	2013		2014		
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	37,643	121,000	121,000	38,710	<div style="width: 32%;"></div>
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	-	-	-	-	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	-	-	-	
PILOTS	-	-	-	-	
Total revenues & transfers in	37,643	121,000	121,000	38,710	<div style="width: 32%;"></div>
Expenditures and transfers out					0% 50% 100%
Personnel	-	-	-	-	
Contractual	35,264	119,200	119,200	43,013	<div style="width: 36%;"></div>
Commodities	-	-	-	-	
Other Payments	-	-	-	-	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	35,264	119,200	119,200	43,013	<div style="width: 36%;"></div>
Net change in fund balance	2,379	1,800	1,800	(4,303)	
Actual beginning fund balance	14,171	5,971	5,971	15,780	
Ending fund balance	16,550	7,771	7,771	11,477	

Quarterly Financial Report

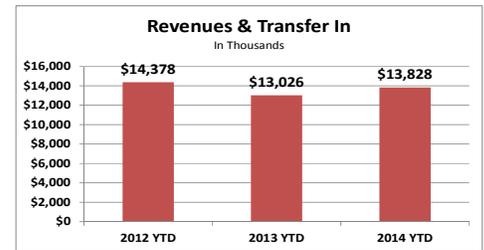
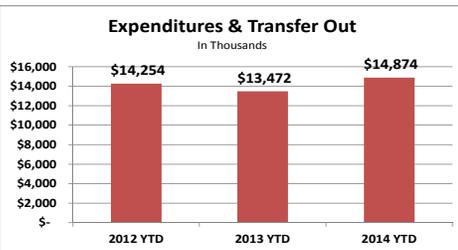
June 30th, 2014



Financial Section

Water: 621

The Water fund supports all water operations throughout the City and to surrounding areas. Charges for services are the primary revenue for the water fund and expenses are utilized for operations, capital improvements and debt service.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

	2013		2014		
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	12,304,420	29,017,634	29,017,634	12,861,301	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	721,460	1,849,393	1,849,393	966,686	
PILOTS	-	-	-	-	
Total revenues & transfers in	13,025,880	30,867,027	30,867,027	13,827,987	
Expenditures and transfers out					0% 50% 100%
Personnel	3,487,998	8,175,602	8,175,602	3,500,474	
Contractual	4,502,937	10,363,757	10,363,757	4,874,883	
Commodities	2,621,358	5,501,435	5,501,435	2,173,606	
Other Payments	2,860,016	9,207,820	9,207,820	4,325,440	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	13,472,309	33,248,614	33,248,614	14,874,403	
Net change in fund balance	(446,429)	(2,381,587)	(2,381,587)	(1,046,416)	
Actual beginning fund balance	63,450,513	63,793,534	63,793,534	62,906,408	
Ending fund balance	63,004,084	61,411,947	61,411,947	61,859,992	

Quarterly Financial Report

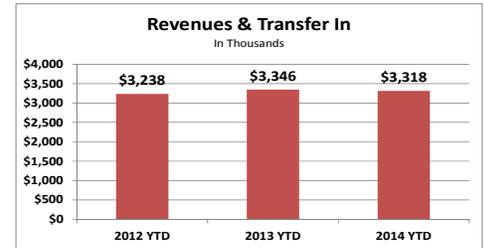
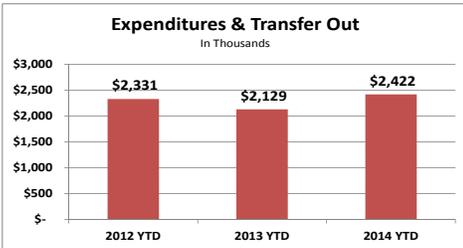
June 30th, 2014



Financial Section

Stormwater: 623

The stormwater fund supports all stormwater operations throughout the City. Charges for services are the primary revenue for the stormwater fund and expenses are utilized for operations and capital improvement projects.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

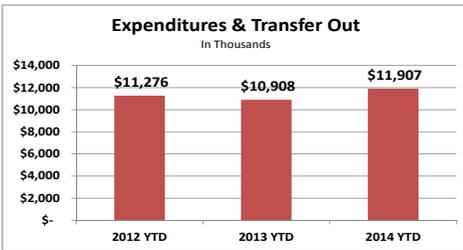
	2013		2014		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	3,294,302	6,694,581	6,694,581	3,316,127	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	52,191	-	-	1,482	
PILOTS	-	-	-	-	
Total revenues & transfers in	3,346,493	6,694,581	6,694,581	3,317,609	
Expenditures and transfers out					0% 50% 100%
Personnel	648,930	1,472,672	1,472,672	730,112	
Contractual	778,576	2,573,133	2,573,133	840,922	
Commodities	104,783	255,756	255,756	102,253	
Other Payments	597,189	1,720,000	1,720,000	748,253	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	2,129,478	6,021,561	6,021,561	2,421,540	
Net change in fund balance	1,217,015	673,020	673,020	896,069	
Actual beginning fund balance	29,652,523	29,753,871	29,753,981	31,333,684	
Ending fund balance	30,869,538	30,426,891	30,427,001	32,229,753	



Financial Section

Wastewater: 625

The wastewater fund supports all wastewater operations throughout the City. Charges for services are the primary revenue for the wastewater fund and expenses are utilized for operations, capital improvement projects and debt service.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

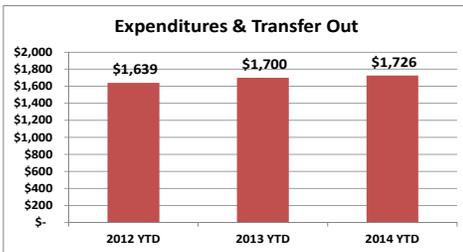
	2013		2014		
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	53,599	127,936	127,936	47,642	
Intergovernmental	-	-	-	-	
Fees for Service	11,561,949	24,468,169	24,468,169	11,746,207	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	39,117	-	-	37,792	
Miscellaneous	193,838	458,687	458,687	89,583	
PILOTS	-	-	-	-	
Total revenues & transfers in	11,848,503	25,054,792	25,054,792	11,921,224	
Expenditures and transfers out					0% 50% 100%
Personnel	1,909,813	3,466,173	3,466,173	2,022,205	
Contractual	4,075,763	9,147,238	9,147,238	4,129,184	
Commodities	584,807	1,347,263	1,347,263	726,314	
Other Payments	4,337,487	11,175,366	11,175,366	5,029,661	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	10,907,870	25,136,040	25,136,040	11,907,364	
Net change in fund balance	940,633	(81,248)	(81,248)	13,860	
Actual beginning fund balance	101,323,181	102,090,958	102,090,958	101,264,728	
Ending fund balance	102,263,814	102,009,710	102,009,710	101,278,588	



Financial Section

Parking Fund: 601

The parking fund supports all on street and garage parking that the City owns throughout Topeka. Revenues are utilized to support ongoing maintenance and debt service payments of the parking garages.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

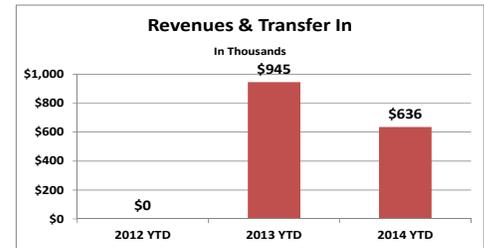
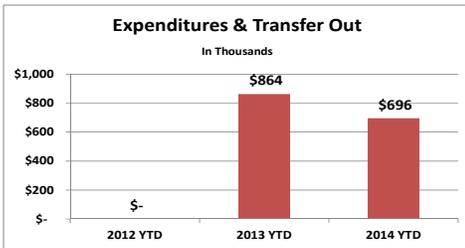
	2013		2014		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
Revenues & transfers in					
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	1,461,585	3,162,635	3,162,635	1,511,276	
Franchise Fees	-	-	-	-	
Municipal Court	97,057	-	-	233,348	
Special Assessments	-	-	-	-	
Miscellaneous	(3,962)	-	-	2,710	
PILOTS	-	-	-	-	
Total revenues & transfers in	1,554,680	3,162,635	3,162,635	1,747,334	
Expenditures and transfers out					
Personnel	392,854	750,500	750,500	392,856	
Contractual	593,262	1,694,658	1,694,658	615,127	
Commodities	66,837	117,450	117,450	70,747	
Other Payments	646,927	435,363	435,364	646,928	
Capital Outlay	-	759,910	759,910	-	
Total expenditures & transfers out	1,699,880	3,757,881	3,757,882	1,725,658	
Net change in fund balance	(145,200)	(595,246)	(595,247)	21,676	
Actual beginning fund balance	6,976,865	7,113,329	7,113,329	6,909,614	
Ending fund balance	6,831,665	6,518,083	6,518,082	6,931,290	



Financial Section

Facilities Fund: 615

The facilities fund pays for all maintenance items of facilities throughout the City of Topeka.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

	2013		2014		
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	Percent Actual to Budget
Revenues & transfers in					
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	26,700	-	-	-	
Fees for Service	917,037	1,587,058	1,587,058	631,202	<div style="width: 40%;"></div>
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	865	238,016	33,216	4,388	
PILOTS	-	-	-	-	
Total revenues & transfers in	944,602	1,825,074	1,620,274	635,590	<div style="width: 35%;"></div>
Expenditures and transfers out					
Personnel	371,867	847,180	878,180	342,980	<div style="width: 39%;"></div>
Contractual	455,739	612,028	573,528	268,574	<div style="width: 47%;"></div>
Commodities	36,100	127,850	135,350	38,602	<div style="width: 30%;"></div>
Other Payments	-	204,800	-	45,521	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	863,706	1,791,858	1,587,058	695,677	<div style="width: 44%;"></div>
Net change in fund balance	80,896	33,216	33,216	(60,087)	
Actual beginning fund balance	-	46,137	46,137	(64,671)	
Ending fund balance	80,896	79,353	79,353	(124,758)	

Quarterly Financial Report

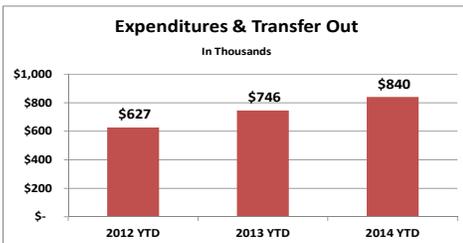
June 30th, 2014



Financial Section

Fleet Fund: 614

The fleet fund pays for maintenance and repair of all City vehicles.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

	2013		2014		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
Revenues & transfers in					
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	880,425	1,854,505	1,854,505	927,336	<div style="width: 50%;"></div>
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	6,763	-	-	3,827	
PILOTS	-	-	-	-	
Total revenues & transfers in	887,188	1,854,505	1,854,505	931,163	<div style="width: 50%;"></div>
Expenditures and transfers out					
Personnel	601,782	1,355,609	1,355,609	602,509	<div style="width: 44%;"></div>
Contractual	121,040	347,202	347,202	130,064	<div style="width: 37%;"></div>
Commodities	20,196	73,262	73,262	18,544	<div style="width: 25%;"></div>
Other Payments	2,714	66,525	66,525	1,162	<div style="width: 2%;"></div>
Capital Outlay	-	-	-	87,953	
Total expenditures & transfers out	745,732	1,842,598	1,842,598	840,232	<div style="width: 45%;"></div>
Net change in fund balance	141,456	11,907	11,907	90,931	
Actual beginning fund balance	610,687	617,877	617,877	647,125	
Ending fund balance	752,143	629,784	629,784	738,056	

Quarterly Financial Report

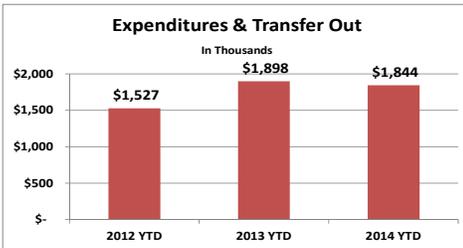
June 30th, 2014



Financial Section

IT Fund: 613

The information technology needs of the City are funded through this internal service fund.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

	2013		2014		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
Revenues & transfers in					0% 50% 100%
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	68,201	
Intergovernmental	-	-	-	-	
Fees for Service	2,012,639	3,646,564	3,646,564	1,823,282	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	-	124,218	124,218	655	
PILOTS	-	-	-	-	
Total revenues & transfers in	2,012,639	3,770,782	3,770,782	1,892,138	
Expenditures and transfers out					0% 50% 100%
Personnel	500,343	1,298,985	1,298,985	578,882	
Contractual	1,015,610	1,685,892	1,685,892	814,145	
Commodities	94,600	150,488	150,488	161,261	
Other Payments	-	-	-	-	
Capital Outlay	286,985	283,668	283,668	289,970	
Total expenditures & transfers out	1,897,538	3,419,033	3,419,033	1,844,258	
Net change in fund balance	115,101	351,749	351,749	47,880	
Actual beginning fund balance	(82,043)	(180,796)	(180,796)	327,036	
Ending fund balance	33,058	170,953	170,953	374,916	

Quarterly Financial Report

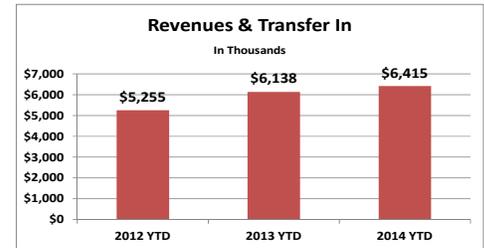
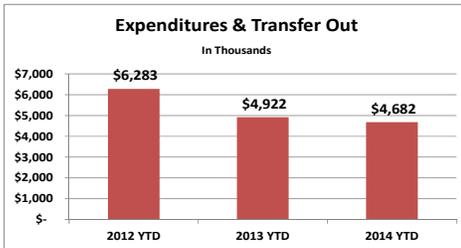
June 30th, 2014



Financial Section

Risk Funds: 640, 641, 642, 644

The risk funds represent the workers compensation fund, health insurance fund, property insurance fund, risk reserve and the unemployment insurance fund.



Schedule of Budgetary Accounts - Budgetary Basis

For the quarter ending June 30th, 2014, with comparative actuals ending June 30th, 2013

	2013		2014		Percent Actual to Budget
	YTD Actual Amounts	Original Budget	Revised Budget	YTD Actual Amounts	
Revenues & transfers in					
Ad Valorem Taxes	-	-	-	-	
Sales Tax	-	-	-	-	
Transient Guest Tax	-	-	-	-	
Motor Vehicle	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	-	-	-	-	
Fees for Service	6,141,005	-	14,182,033	6,380,817	
Franchise Fees	-	-	-	-	
Municipal Court	-	-	-	-	
Special Assessments	-	-	-	-	
Miscellaneous	(3,015)	-	8,000	34,413	
PILOTS	-	-	-	-	
Total revenues & transfers in	6,137,990	-	14,190,033	6,415,230	
Expenditures and transfers out					
Personnel	52,515	-	89,004	40,373	
Contractual	4,867,941	-	12,528,671	4,642,041	
Commodities	1,693	-	450	-	
Other Payments	-	-	-	7	
Capital Outlay	-	-	-	-	
Total expenditures & transfers out	4,922,149	-	12,618,125	4,682,421	
Net change in fund balance	1,215,841	-	1,571,908	1,732,809	
Actual beginning fund balance	2,334,124			5,282,691	
Ending fund balance	3,549,965	-	-	7,015,500	



Financial Section

Investments

Pooled Cash & Investments

Guidelines

Type of Investment	Minimum	Maximum	Actual %	Invested Value	Yield to Maturity
Bank Certificates of Deposit	0%	100%	21%	\$ 26,000,000	0.34
US Treasuries	0%	100%	14%	\$ 17,758,380	0.08
US Agencies	0%	100%	13%	\$ 16,205,825	0.51
Repurchase Agreements	0%	50%	-	-	-
Municipal Investment Pool	0%	30%	25%	\$ 30,787,096	-
Municipal Refunding Bonds	0%	100%	-	-	-
Kansas General Obligation Bonds with credit below A3 or A-	0%	5%	-	-	-
Kansas General Obligation Bonds with credit of A3 or A- higher	0%	30%	26%	\$ 31,945,344	0.46
Subtotal of Investments				\$122,696,645	0.35

General Checking	\$ 16,203,395
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Total Cash Balance	\$138,900,039
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Duration of investments (expressed in years)	1.03
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Financial Section

Debt

City of Topeka Kansas | Monthly Debt Report for June 2014

Bond Series	Transaction Description	Tax Status	Settlement Date	Interest Rate	Original Par	Interest Due	Principal Due	Outstanding as of January 1, 2014	Outstanding as of July 1, 2014
<p>Governmental General Obligation Bonds General Obligation bonds are backed by the full faith and guarantee of the governing body to appropriate funding on an annual basis, they generally have lower rates because they are backed by the taxing authority of the governing body.</p>									
2004A	Taxable General Obligation Bonds	Taxable	08/12/04	4.000 - 5.000	13,385,000	2/15 & 8/15	8/15	2,990,000	2,990,000
2009A	General Obligation Bonds	Tax-Exempt	10/28/09	2.500 - 4.000	3,345,000	2/15 & 8/15	8/15	285,000	285,000
2009B	General Obligation Refunding Bonds	Tax-Exempt	10/28/09	2.500 - 4.000	50,940,686	2/15 & 8/15	8/15	13,768,430	13,768,430
2010A	General Obligation Bonds	Tax-Exempt	09/29/10	1.625 - 4.000	1,650,000	2/15 & 8/15	8/15	1,445,000	1,445,000
2010B	General Obligation Refunding Bonds	Tax-Exempt	09/29/10	1.625 - 4.375	34,830,000	2/15 & 8/15	8/15	33,461,092	33,461,092
2010C	Taxable General Obligation Bonds (Build America)	Taxable	09/29/10	2.050 - 4.850	4,570,000	2/15 & 8/15	8/15	4,570,000	4,570,000
2011A	General Obligation Improvement and Refunding Bonds	Tax-Exempt	09/20/11	2.000 - 4.250	25,765,000	2/15 & 8/15	8/15	22,941,599	22,941,599
2011B	General Obligation Bonds	Tax-Exempt	09/29/11	2.000 - 4.000	3,430,000	2/15 & 8/15	8/15	3,280,000	3,280,000
2012A	General Obligation Refunding Bonds	Tax-Exempt	04/17/12	1.500 - 4.000	25,510,000	2/15 & 8/15	8/15	22,565,000	22,565,000
2013A	General Obligation Refunding Bonds	Tax-Exempt	06/04/13	2.200 - 4.000	18,308,742	2/15 & 8/15	8/15	18,893,593	18,893,593
2013B	General Obligation Bonds	Tax-Exempt	09/30/13	3.000-4.500	9,790,000	2/15 & 8/15	8/15	9,790,000	9,790,000
2013C	Taxable General Obligation Bonds	Taxable	09/30/13	2.000-2.500	5,000,000	2/15 & 8/15	8/15	5,000,000	5,000,000
Subtotal Governmental G.O. Bonds								138,989,714	138,989,714
<p>Business-type General Obligation Bonds Business type General Obligation bonds are offset by revenues derived, as in this case parking fees, however in the failure of those fees to raise enough revenue they are still backed by the taxing authority of the governing body.</p>									
2009B	General Obligation Refunding Bonds	Tax-Exempt	10/28/09	2.500 - 4.000	5,804,314	2/15 & 8/15	8/15	3,011,570	3,011,570
2010B	General Obligation Refunding Bonds (Garage Portion)	Tax-Exempt	09/29/10	1.625 - 4.375	155,000	2/15 & 8/15	8/15	148,908	148,908
2011A	General Obligation Improvement and Refunding Bonds	Tax-Exempt	09/20/11	2.000 - 4.250	2,055,000	2/15 & 8/15	8/15	1,988,401	1,988,401
2012A	General Obligation Refunding Bonds	Tax-Exempt	04/17/12	1.500 - 4.000	4,935,000	2/15 & 8/15	8/15	4,880,000	4,880,000
2013A	General Obligation Refunding Bonds	Tax-Exempt	06/04/13	2.200 - 4.000	2,026,258	2/15 & 8/15	8/15	1,441,407	1,441,407
Subtotal Business-type G.O. Bonds								11,470,286	11,470,286
<p>Other General Obligation Bonds (See Footnotes) TIF and STAR bonds are also offset by revenues derived from property and sales tax, however in the failure of those fees to raise enough revenue they are backed by the taxing authority of the governing body.</p>									
2012B	Taxable GO Refunding Bonds (Heartland Park)	Taxable	04/17/12	0.500 - 2.250	1,660,000	2/15 & 8/15	8/15	1,045,000	1,045,000
2010	Full Faith and Credit TIF Refunding Bonds (College Hill)	Tax-Exempt	12/14/10	2.000 - 3.600	5,805,000	2/15 & 8/15	8/15	5,205,000	5,205,000
2011A	Full Faith and Credit STAR Bonds (Heartland Park)	Tax-Exempt	09/20/11	2.000 - 3.250	9,855,000	2/15 & 8/15	8/15	9,090,000	9,090,000
Subtotal Other General Obligation Bonds								15,340,000	15,340,000
TOTAL GENERAL OBLIGATION BONDS								\$ 165,800,000	\$ 165,800,000
<p>Utility Revenue Bonds Revenue bonds are guaranteed solely from revenues generated by the utilities, which include water, storm water and wastewater. These typically carry a higher interest rate since they are not backed by tax revenues and the general credit of the City.</p>									
2005A	Combined Utility Improvement Revenue Bonds	Tax-Exempt	12/08/05	4.000 - 7.500	14,875,000	2/1 & 8/1	8/1	12,755,000	12,755,000
2006B	Combined Utility Refunding Revenue Bonds	Tax-Exempt	10/18/06	4.000 - 5.000	22,600,000	2/1 & 8/1	8/1	18,320,000	18,320,000
2007B	Combined Utility Improvement and Refunding Bonds	Tax-Exempt	07/17/07	4.625 - 4.75	5,210,000	2/1 & 8/1	8/1	5,210,000	5,210,000
2007C	Taxable Combined Utility Improvement Revenue Bonds	Taxable	07/17/07	6.000	2,140,000	2/1 & 8/1	8/1	1,880,000	1,880,000
2010A	Taxable Combined Utility Improvement Revenue Bonds	Taxable	09/22/10	4.550 - 4.900	985,000	2/1 & 8/1	8/1	985,000	985,000
2010B	Taxable Combined Utility Improvement Revenue Bonds	Taxable	09/22/10	5.100 - 5.250	9,155,000	2/1 & 8/1	8/1	9,155,000	9,155,000
2010C	Taxable Combined Utility Improvement Revenue Bonds	Taxable	09/22/10	3.75	85,000	2/1 & 8/1	8/1	85,000	85,000
2011A	Combined Utility Improvement and Refunding Bonds	Tax-Exempt	09/29/11	2.000 - 4.500	18,900,000	2/1 & 8/1	8/1	18,755,000	18,755,000
2012A	Combined Utility Refunding Revenue Bonds	Tax-Exempt	06/12/12	3.000 - 3.500	22,045,000	2/1 & 8/1	8/1	20,660,000	20,660,000
2013A	Combined Utility Refunding Revenue Bonds	Tax-Exempt	05/21/13	1.500 - 5.000	35,985,000	2/1 & 8/1	8/1	35,985,000	35,985,000
Subtotal Utility Revenue Bonds								123,790,000	123,790,000



Financial Section

Debt

City of Topeka Kansas | Monthly Debt Report for June 2014

Bond Series	Transaction Description	Tax Status	Settlement Date	Interest Rate	Original Par	Interest Due	Principal Due	Outstanding as of January 1, 2014	Outstanding as of July 1, 2014
Other Revenue Bonds (See Footnotes)		These revenue bonds are backed by the countywide sales tax and are guaranteed solely by them.							
2011	Sales Tax Refunding Revenue Bonds (Boulevard Bridge)	Tax-Exempt	10/27/11	2.000 - 4.000	14,610,000	6/15 & 12/15	12/15	9,010,000	9,010,000
Subtotal Other Revenue Bonds					14,610,000			9,010,000	9,010,000
TOTAL REVENUE BONDS								\$ 132,800,000	\$ 132,800,000
KDHE Revolving Loan		KDHE Revolving loans provide financial assistance in the form of loans to Kansas municipalities at below market interest rates for the construction of public water and sewer systems. Municipalities with taxing authority are required to pledge that authority as a safeguard or pledge system revenues with a bond insurance policy.							
	KDHE Revolving Loan (WPC)		01/27/93	3.110 - 3.660	110,215,967	12/1 & 6/1	12/1 & 6/1	48,031,758	45,956,579
	KDHE Revolving Loan (Water)		04/06/98	2.500 - 3.750	33,182,304	8/1/ & 2/1	8/1/ & 2/1	17,246,319	16,572,392
TOTAL REVOLVING LOANS								\$ 65,278,077	\$ 62,528,971
Temporary Notes		These are temporary debt instruments used for municipalities to raise capital for infrastructure improvements while awaiting permanent financing.							
2013A	Temporary Notes	Tax-Exempt	09/30/13	1.000	24,585,000	At Maturity	10/01/14	24,585,000	24,585,000
TOTAL TEMPORARY NOTES								\$ 24,585,000	\$ 24,585,000
TOTAL INDEBTEDNESS OF THE CITY								\$ 388,463,077	\$ 385,713,971



Financial Section

Outstanding Projects - GO

ACTIVITY	DESCRIPTION	START DATE	BUDGET	ACTUAL EXPENSE	COMMITMENT	TOTAL EXPENSE	FUNDING SOURCE
Neighborhoods							
301028.00	GAGE PARK WALKWAYS AND SIGNAGE	2/15/2011	\$ 202,884	\$ 160,471		\$ 160,471	GOB
Total Neighborhoods			\$ 202,884	\$ 160,471	\$ -	\$ 160,471	
Public Safety							
13156.00	RENOVATE FIRE ACADEMY	6/5/2012	\$ 141,310	\$ 132,159		\$ 132,159	SPEC 3 YR FIRE
17034.03	FIRE ENGINE TO REPLACE CO 6	5/1/2012	\$ 487,500	\$ 469,514	\$ 8,070	\$ 477,585	GOB
131015.00	VARIOUS IMPROVEMENTS TO CITY OWNED FACILITIES	4/12/2011	\$ 427,000	\$ 407,357	\$ 27,749	\$ 435,106	GOB/GF CONT/FLEET
131023.00	FIRE STATION #13	6/19/2012	\$ 3,667,600	\$ 285,805	\$ 113,729	\$ 399,534	GOB
131029.00	CONSTRUCTION OF FIRE BURN BUILDING	1/21/2014	\$ 530,000	\$ 14	\$ 521,202	\$ 521,216	GOB
Total Public Safety			\$ 5,253,410	\$ 1,294,849	\$ 670,750	\$ 1,965,599	
Quality of Life							
301031.01	PHASE 2 OF A 2 PHASE PROJECT TO PROVIDE DESIGN AND	12/10/2013	\$ 141,179	\$ 8,158	\$ 118,640	\$ 126,798	GOB
301040.00	BOILER REPLACEMENT IN THE ANIMAL AND MAN BUILDING	6/5/2012	\$ 179,222	\$ 105,547		\$ 105,547	3 YR ZOO
301041.00	QUARANTINE FACILITY FOR APES AND LARGE CARNIVORES	8/21/2012	\$ 1,047,917	\$ 484,090	\$ 302,214	\$ 786,304	GOB
Total Quality of Life			\$ 1,368,318	\$ 597,795	\$ 420,854	\$ 1,018,649	
Streets							
12045.00	SE 10 ST OVER SHUNGA CRK	1/1/2009	\$ 629,960	\$ 135,914	\$ 68,500	\$ 204,413	GOB
12052.00	SW 10TH ST OVER TRIB CREK	1/1/2009	\$ 358,000	\$ 53,654	\$ 248,651	\$ 302,305	GOB
17034.04	PURCHASE (2) FIRE ENGINES	6/25/2013	\$ 975,000	\$ 939,001	\$ 16,141	\$ 955,142	GOB
30127.12	SHUNGA TRAIL FAIRLAWN - SW 29	1/1/2009	\$ 1,300,000	\$ 79,834		\$ 79,834	GOB/KDOT
70123.01	SW 29TH & I470 INTERSECTI	1/1/2009	\$ 1,324,381	\$ 1,288,591	\$ 25,968	\$ 1,314,559	GOB/KDOT
121000.00	49TH OVER SHUNGA CREEK	12/18/2009	\$ 154,000	\$ 71,197		\$ 71,197	GOB
121000.01	49TH OVER SHUNGA CREEK	5/7/2013	\$ 946,000	\$ 5,434	\$ 676,215	\$ 681,649	GOB
141011.00	COMPLETE STREETS IMPROVEMENTS	4/10/2012	\$ 300,000	\$ 134,972	\$ 34,687	\$ 169,659	GOB
141011.01	TRAIL ON 37TH FROM RANDOLPH TO WOOD VALLEY	4/10/2012				\$ -	GOB
141011.03	BACK IN PARKING ON VAN BUREN - SIGNING & PM	4/10/2012		\$ 403		\$ 403	GOB
141011.05	BIKE SIGNS ON 8TH FROM GAGE TO VAN BUREN	4/10/2012		\$ 407		\$ 407	GOB
241007.00	CITYWIDE INFILL SIDEWALKS	12/15/2009	\$ 150,000	\$ 66,911	\$ 13,000	\$ 79,911	GOB
241016.00	CITYWIDE INFILL SIDEWALKS	2/19/2013	\$ 450,000	\$ 199,336	\$ 134,739	\$ 334,074	GOB
241016.01	CITYWIDE INFILL SIDEWALKS	2/19/2013		\$ 2,431		\$ 2,431	GOB
241016.02	CITYWIDE INFILL SIDEWALKS	2/19/2013				\$ -	GOB
241021.00	CITYWIDE INFILL SIDEWALKS	1/21/2014	\$ 150,000	\$ 114	\$ 14,950	\$ 15,064	GOB
601005.00	NIA CENTRAL&HOLLIDAY PARK	1/1/2009	\$ 1,500,000	\$ 1,356,188		\$ 1,356,188	GOB/WPC
601005.07	NIA CENTRAL&HOLLIDAY PARK	1/1/2009		\$ 2,811		\$ 2,811	GOB/WPC
601014.00	2009 NIA IMPROVE CEN/HOLL	7/28/2009	\$ 1,500,000	\$ 538,141	\$ 570,456	\$ 1,108,598	GOB/WPC
601018.00	NIA CHESNEY PARK & WARD MEADE	8/10/2010	\$ 1,475,000	\$ 1,435,202		\$ 1,435,202	GOB
601020.01	STREET IMPROVEMENT KANSAS AVE BETWEEN 7TH AND 9TH ST	12/11/2012	\$ 1,000,000	\$ 210,174	\$ 20,377	\$ 230,551	GOB
601020.02	STREET IMPROV KS AVE 6TH - 10TH ST	12/11/2012	\$ 4,967,000	\$ 679,668	\$ 5,865,576	\$ 6,545,245	GOB/SALES TX/UTIL
601025.00	CONSTRUCTION OF INNOVATION PARKWAY	11/1/2011	\$ 2,947,500	\$ 2,470,770	\$ 675,546	\$ 3,146,316	KDOT
601028.00	NIA CHESNEY PARK & WARD MEADE	4/2/2012	\$ 1,700,000	\$ 1,095,913	\$ 318,403	\$ 1,414,317	GOB/UTIL
601028.01	REPLACE ALLEYS WEST FROM TAYLOR ST THEN NORTH TO 3RD ST,	4/2/2012		\$ 19,802		\$ 19,802	GOB/UTIL
601028.02	REPLACE ALLEYS 4TH TO 3RD ST B/T QUINTON AND CLAY, 5TH TO 4T	4/2/2012		\$ 17,943		\$ 17,943	GOB/UTIL
601028.03	REPAVE ALLEY LOCATED FROM 17TH TO 19TH B/T CENTRAL PARK &	6/12/2013		\$ 212		\$ 212	GOB/UTIL
601028.04	REPAVE ALLEY LOCATED FROM 19TH AND 21ST B/T BUCHANAN & CLAY	6/12/2013		\$ 222		\$ 222	GOB/UTIL
601028.05	REPLACE INFRASTRUCTURE IN WARD MEADE NEIGHBORHOOD	6/12/2013		\$ 642		\$ 642	GOB/UTIL
601028.06	VARIOUS INFRASTRUCTURE IMPROVEMENTS IN CHESNEY PARK	6/12/2013		\$ 973		\$ 973	GOB/UTIL
601029.00	NIA CENTRAL HIGHLAND PARK AND HI-CREST	9/11/2012	\$ 1,400,000	\$ 102,069	\$ 31,784	\$ 133,853	GOB
601029.01	STREET IMPROVEMENT SE COLORADO FROM SE 29TH TO SE 26TH	9/11/2012		\$ 7,244		\$ 7,244	GOB
601029.02	NEW SIDEWALK IMPROVE SE GIRARD ST FROM SE 34TH TO 37TH,	9/11/2012		\$ 3,701		\$ 3,701	GOB
601029.03	NEW SIDEWALK IMPROVE SE 35TH TERR FROM GIRARD TO BRYANT,	9/11/2012		\$ 3,700		\$ 3,700	GOB
601033.00	STREET IMPROVEMENT 17TH FROM WASHBURN AVE TO MACVICAR	3/5/2013	\$ 2,460,000	\$ 1,873,088	\$ 102,675	\$ 1,975,763	GOB/SALES TX/OTHER
601034.00	STREETSCAPE FEATURES ON NE SEWARD AVE	3/12/2013	\$ 500,000	\$ 1,198	\$ 9,685	\$ 10,883	GOB
601035.00	STREETSCAPE ON 21ST ST FROM CALIFORNIA TO CARNAHAN	3/12/2013	\$ 600,000	\$ 2,033	\$ 13,459	\$ 15,491	GOB
601039.00	NIA CENTRAL HIGHLAND PARK AND HI-CREST	1/21/2014	\$ 1,400,000	\$ 13		\$ 13	GOB
601040.00	WIDENING OF NW LYMAN B/T OLD SOLDIER CRK AND TOPEKA BLVD	1/21/2014	\$ 180,000			\$ -	GOB
701008.00	IMPROVEMENT ON 37TH FROM BURLINGAME TO GAGE	3/12/2013	\$ 400,000	\$ 312,874	\$ 100	\$ 312,974	GOB
701008.01	IMPROVEMENT ON 37TH FROM BURLINGAME TO GAGE	3/12/2013	\$ 3,500,000	\$ 749	\$ 367,797	\$ 368,546	GOB
701010.00	IMPROVEMENT ON SE CALIFORNIA SE 33RD TO SE 37TH	1/21/2014	\$ 200,000		\$ 6,296	\$ 6,296	GOB
701010.01	IMPROVEMENT ON SE CALIFORNIA SE 33RD TO SE 37TH	1/21/2014	\$ 300,000	\$ 14		\$ 14	GOB
861005.00	CITYWIDE BIKEWAYS MASTER PLAN	7/10/2013	\$ 420,000	\$ 72,494	\$ 233,672	\$ 306,166	GOB/KDOT
Total Streets			\$ 33,186,841	\$ 13,186,037	\$ 9,448,677	\$ 22,634,714	

Quarterly Financial Report

June 30th, 2014



Financial Section

Outstanding Projects - GO

ACTIVITY	DESCRIPTION	START DATE	BUDGET	ACTUAL EXPENSE	COMMITMENT	TOTAL EXPENSE	FUNDING SOURCE
Traffic							
141009.00	TRAFFIC SIGNAL REPLACEMENT AT FOUR INTERSECTIONS	3/22/2011	\$ 640,000	\$ 549,086	\$ 4,000	\$ 553,086	GOB
141009.02	TRAFFIC SIGNAL REPLACEMENT 21ST & ADAMS	3/22/2011	\$ -	\$ 288		\$ 288	GOB
141011.02	CROSSWALK 8TH & GAGE	4/10/2012	\$ -	\$ 132		\$ 132	GOB
141011.04	PEDESTRIAN CROSSWALK @ 21ST & COLLEGE	4/10/2012	\$ -	\$ 1		\$ 1	GOB
141011.06	TRAFFIC SIGNAL INSTALLATION TOPEKA AT 7TH AND	4/10/2012	\$ -	\$ 0		\$ 0	GOB
141012.00	TRAFFIC SIGNAL REPLACEMENT AT 4 INTERSECTIONS	4/10/2012	\$ 640,000	\$ 112,136	\$ 36,333	\$ 148,469	GOB
141012.02	TRAFFIC SIGNAL REPLACEMENT 12TH & GAGE	4/10/2012	\$ -	\$ 478		\$ 478	GOB
141013.00	TRAFFIC SIGNAL REPLACEMENT AT 4 INTERSECTIONS	2/19/2013	\$ 640,000	\$ 6,493	\$ 22,862	\$ 29,355	GOB
141013.01	TRAFFIC SIGNAL REPLACEMENT 17TH & MEDFORD	2/19/2013	\$ -			\$ -	GOB
141013.02	TRAFFIC SIGNAL REPLACEMENT 25TH & ADAMS	2/19/2013	\$ -			\$ -	GOB
141013.03	TRAFFIC SIGNAL REPLACEMENT 24TH & CALIFORNIA	2/19/2013	\$ -			\$ -	GOB
141013.04	TRAFFIC SIGNAL REPLACEMENT US 24 & ROCHESTER/TYLER	2/19/2013	\$ -			\$ -	GOB
141015.00	TRAFFIC SIGNAL REPLACEMENT AT 5 INTERSECTIONS	1/21/2014	\$ 640,000	\$ 6,496	\$ 38,117	\$ 44,613	GOB
141015.01	TRAFFIC SIGNAL REPLACEMENT AT 5 INTERSECTIONS	1/21/2014	\$ -			\$ -	GOB
601036.00	VARIOUS TRAFFIC SAFETY IMPROVEMENTS	1/21/2014	\$ 370,000	\$ 3,186		\$ 3,186	GOB
Total Traffic			\$ 2,930,000	\$ 678,295	\$ 101,312	\$ 779,607	
Total GO Projects			\$ 42,941,453	\$ 15,917,447	\$ 10,641,593	\$ 26,559,040	



Financial Section

Outstanding Projects - Enterprise Projects

ACTIVITY	DESCRIPTION	START DATE	BUDGET	ACTUAL EXPENSE	COMMITMENT	TOTAL EXPENSE	FUNDING SOURCE
Stormwater							
15056.00	WANAMAKER DRAINAGE BASIN	1/1/2009	\$ 593,925	\$ 8,580		\$ 8,580	SW/FED
151003.01	DRAIN CORR SW WOODBURY SOUTH CT	4/26/2011	\$ 899,458	\$ 54,598	\$ 93,030	\$ 147,627	SW/REV BD/KDHE
151012.00	DRAIN CORR SW LANE 2909 TO 2925	1/31/2010	\$ 80,000	\$ 21,460		\$ 21,460	SW
151013.00	DRAIN CORR SE 9TH/CARNAHAN		\$ 50,000			\$ -	SW
151015.00	DRAIN CORR 2900 SE 9TH ST	1/31/2010	\$ 60,000	\$ 4,250		\$ 4,250	SW
151016.00	PIPING REPLACEMENT ALONG 29TH ST 131 - 201 SE 29TH ST	4/26/2011	\$ 300,000	\$ 254,192	\$ 31,783	\$ 285,975	SW/BD/KDHE
151016.01	PIPE REPLACE 29TH ST PHASE 2		\$ 900,000	\$ 0		\$ 0	SW/BD/KDHE
151017.00	CYPRESS RIDGE SPILLWAY & DAM	3/28/2011	\$ 40,000	\$ 5,718		\$ 5,718	SW
151023.02	2013 DRAIN CORRECTION PROGRAM	9/23/2013	\$ 75,000	\$ 73,548		\$ 73,548	SW
151026.00	2014 DRAINAGE CORRECTION PROGRAM		\$ 500,000			\$ -	SW
161001.00	FLOOD CONTROL FOR LEVEE		\$ 813,240	\$ 29,348	\$ 9,364	\$ 38,713	SW
401019.00	SAN SWR CENTRAL PK AVE FROM 13TH ST TO DOUTHITT		\$ -			\$ -	SW
501010.00	SOLDIER CREEK PUMP STATION	1/11/2011	\$ 400,000	\$ 168,600	\$ 10,365	\$ 178,965	SW
501011.00	BIDDLE CREEK DETENTION DAM	1/11/2011	\$ 15,000	\$ 9,250		\$ 9,250	SW
501016.01	STORM MAIN REPLACEMENT SW 37TH ST FROM WEST OF GLENDALE	1/11/2011	\$ 253,768	\$ 190,979	\$ 3,184	\$ 194,163	SW
501016.02	STORM MAIN REPLACEMENT SW 4TH ST TOPEKA BLVD TO WILLOW	1/11/2011	\$ 226,431	\$ 203,788	\$ 22,643	\$ 226,431	SW
501016.03	STORM INLET REPLACE SE 25TH FROM ADAMS ST TO CALIFORNIA	5/21/2013	\$ 317,715	\$ 317,715		\$ 317,715	SW
501016.04	STORM MAIN REPLACEMENT SW 17TH ST FROM MACVICAR TO	5/21/2013	\$ 137,477	\$ 133,411	\$ 1,930	\$ 135,341	SW
501016.05	STORM MAIN REPLACEMENT SE 37TH ST KANSAS TO ADAMS	5/16/2013	\$ 16,866	\$ 16,866		\$ 16,866	SW
501016.06	STORM MAIN RE-ALIGNMENT INTERSECTION OF NW VAIL AVE &	6/17/2013	\$ 7,500	\$ 2,999		\$ 2,999	SW
501016.07	REPLACEMENT OF 8 STORM MAIN HOLES - SE 21ST FROM CALIFORNIA	6/17/2013	\$ 135,000	\$ 123,429		\$ 123,429	SW
501016.08	INLET AND PIPE REPLACEMENT SW 12TH/SEABROOK BETWEEN GAGE &	9/25/2013	\$ 16,000	\$ 14,556		\$ 14,556	SW
501016.09	REMOVE AND REPLACE INLET SE GOLDEN I-70 TO SE 2ND ST	11/25/2013	\$ 7,000	\$ 6,979	\$ 6,979	\$ 13,958	SW
501016.10	CURB INLET, MANHOLE REPLACEMENT	12/31/2013	\$ 197,541	\$ 197,541		\$ 197,541	SW
501018.00	CITY PARK SW PUMP STATION	10/30/2013	\$ 1,500,000	\$ 13		\$ 13	SW
501019.00	SW UTILITY GIS MAPPING	11/5/2013	\$ 350,000	\$ 66,900	\$ 173,580	\$ 240,480	SW
501021.04	STORMWATER MAIN REPLACEMENT SW GAGE BLVD 29TH TO 33RD TERR		\$ 60,000		\$ 57,810	\$ 57,810	SW
831000.00	4 LEVEE UNITS	8/11/2009	\$ 650,000	\$ 627,089		\$ 627,089	SW
Stormwater Total			\$ 8,601,920	\$ 2,531,807	\$ 410,668	\$ 2,942,476	
Wastewater							
29118.00	WPC PUMP STATION #42	1/1/2009	\$ 140,000	\$ 60,439		\$ 60,439	WPC
131030.00	CARWASH/GARAGE BUILDING TO REPLACE EXISTING BLDG	2/26/2014	\$ 275,000	\$ 14,500	\$ 2,563	\$ 17,063	WPC
291002.00	NORTHLAND 1 PUMP STATION	1/1/2009	\$ 1,620,786	\$ 1,124,659	\$ 149,279	\$ 1,273,938	BOND/KDHE
291003.00	S. KANSAS RIVER PUMP STAT	5/12/2009	\$ 9,635,054	\$ 6,212,963	\$ 723,280	\$ 6,936,244	BOND
291011.00	PUMP STATION REHAB #12 - NORTH TYLER	1/1/2011	\$ 533,938	\$ 45,627	\$ 9,213	\$ 54,840	WPC
291012.00	PUMP STATION #27 CLOVERLEAF PS REHAB	1/31/2011	\$ 411,625	\$ 32,600	\$ 79,000	\$ 111,600	WPC
291014.00	PUMP STATION REHAB #32 - HALF-DAY CREEK	1/1/2014	\$ 499,930	\$ 49,899	\$ 85,215	\$ 135,114	WPC
291015.00	OAKLAND WASTEWATER TREATMENT PLANT BIOFILTER REPLACEMENT	5/3/2011	\$ 1,100,000	\$ 160,786	\$ 15,999	\$ 176,785	WPC/BOND/KDHE
291018.01	OAKLAND WASTER WATER TREATMENT PLANT SOLIDS HANDLING		\$ 500,000			\$ -	WPC/BOND/KDHE
291023.00	REPAIR OF NUMBER 1 SECONDARY FLOATING DIGESTER LID	8/24/2011	\$ 5,976,392	\$ 473,980	\$ 394,104	\$ 868,084	WPC
291024.00	INFLOW & INFILTRATION	1/1/2012	\$ 500,000	\$ 484,014	\$ 775	\$ 484,789	WPC
291025.01	2012 WW MAIN REPLACEMENT - NW STORY ST	3/11/2013	\$ 159,415	\$ 120,768		\$ 120,768	WPC
291026.00	SHUNGA PS 07 BIOFILTER AND FORCE MAIN	12/14/2012	\$ 14,650	\$ 14,650		\$ 14,650	WPC
291029.00	2013 WASTEWATER REPAIR & REPLACEMENT	4/1/2013	\$ 35,000	\$ 32,064		\$ 32,064	WPC
291029.01	2013 WASTEWATER REPAIR & REPLACEMENT	4/1/2013	\$ 40,905	\$ 39,782		\$ 39,782	WPC
291029.02	2013 WASTEWATER REPAIR & REPLACEMENT	4/1/2013	\$ 30,946	\$ 30,946		\$ 30,946	WPC
291029.03	2013 WASTEWATER REPAIR & REPLACEMENT	4/1/2013	\$ 46,500	\$ 43,434		\$ 43,434	WPC
291029.04	2013 WASTEWATER REPAIR & REPLACEMENT	4/1/2013	\$ 53,075	\$ 53,075		\$ 53,075	WPC
291029.05	2013 WASTEWATER REPAIR & REPLACEMENT	4/1/2013	\$ 48,500	\$ 46,702		\$ 46,702	WPC
291029.06	2013 WASTEWATER REPAIR & REPLACEMENT	4/1/2013	\$ 25,200	\$ 25,200		\$ 25,200	WPC
291029.07	2013 WASTEWATER REPAIR & REPLACEMENT	4/1/2013	\$ 33,763	\$ 25,816		\$ 25,816	WPC
291029.08	2013 WASTEWATER REPAIR & REPLACEMENT	4/1/2013	\$ 18,500	\$ 13,520		\$ 13,520	WPC
291029.09	2013 WASTEWATER REPAIR & REPLACEMENT	4/1/2013	\$ 31,000	\$ 26,860		\$ 26,860	WPC
291029.10	2013 WASTEWATER REPAIR & REPLACEMENT	4/1/2013	\$ 27,900		\$ 21,890	\$ 21,890	WPC
291030.00	EASTSIDE IS - CIPP- PUMP STATION ELECTRICAL UPGRADES		\$ 3,500,000			\$ -	WPC
291031.00	ASH STREET PUMP STATION ELECTRICAL UPGRADES	6/5/2013	\$ 200,000	\$ 8,960	\$ 1,190	\$ 10,150	WPC
291033.00	2014 WASTEWATER MAIN REPLACEMENT PROJECTS	1/1/2014	\$ 115,039	\$ 8,520		\$ 8,520	WPC
291033.01	WPC MAIN REPLACE 21ST & SEABROOK - 4201 SW 21ST ST	1/1/2014	\$ 37,600		\$ 37,005	\$ 37,005	WPC
291033.02	WPC MAIN REPLACE 900 SW MUNSON	1/1/2014	\$ 35,682	\$ 26,156		\$ 26,156	WPC
291033.03	WPC MAIN REPLACE 201 NW BROADMOOR	1/1/2014	\$ 29,464		\$ 23,626	\$ 23,626	WPC
291033.04	WPC MAIN REPLACE I & I PROJECT MANAGEMENT	1/1/2014	\$ 25,000	\$ 125	\$ 11,679	\$ 11,804	WPC
291033.05	WPC MAIN REPLACE I & I PROJECT MANAGEMENT	1/1/2014	\$ 34,978		\$ 30,162	\$ 30,162	WPC
291033.06	WPC MAIN REPLACE I & I PROJECT MANAGEMENT	1/1/2014	\$ 26,385	\$ 16,209		\$ 16,209	WPC
291033.07	WPC MAIN REPLACE I & I PROJECT MANAGEMENT	1/1/2014	\$ 39,782		\$ 30,351	\$ 30,351	WPC
291034.00	OAKLAND WASTEWATER TREATMENT PLANT PROCESS MODEL	2/26/2014	\$ 15,000	\$ 10,493	\$ 2,249	\$ 12,742	WPC
Wastewater Total			\$ 25,817,008	\$ 9,202,746	\$ 1,617,578	\$ 10,820,325	



Financial Section

Outstanding Projects - Enterprise Projects

ACTIVITY	DESCRIPTION	START DATE	BUDGET	ACTUAL EXPENSE	COMMITMENT	TOTAL EXPENSE	FUNDING SOURCE
Water							
28579.00	WAT MN 41&ROY-33&IND HILL	1/1/2009	\$ 2,543,110	\$ 1,707,906		\$ 1,707,906	KDHE
281000.03	REHAB WATER TREAT PLANT	1/1/2009	\$ 1,000,000	\$ 982,527		\$ 982,527	BOND/KDHE
281025.00	WATERLINE RELOC FOR SE 45TH T. BLVD TO SE 45TH CALIFORNIA	6/29/2010	\$ 1,525,000	\$ 1,103,042		\$ 1,103,042	WATER
281028.00	WATER EXT 37TH & FAIRLAWN TO 41ST & WANAMAKER RD	3/4/2014	\$ 2,670,000	\$ 13	\$ 125,000	\$ 125,013	WATER/BOND
281032.00	REHAB LAYNE PUMP STATION	9/17/2013	\$ 2,500,000		\$ 40,891	\$ 40,891	WATER/BOND
281039.01	REHAB OF 11 RELIEF WELLS AND/OR CONSTRUCTION OF NEW	5/10/2012	\$ 1,239,307	\$ 214,217	\$ 880,908	\$ 1,095,125	WATER
281046.00	RELOCATE THE EXISTING WATERMAIN ALONG NW 46TH ST DUE TO THE	5/1/2012	\$ 450,000	\$ 268,854		\$ 268,854	WATER
281049.00	IMPROVEMENTS TO THE SOUTH TOPEKA WATER SYSTEM	6/26/2012	\$ 408,500	\$ 16	\$ 17,500	\$ 17,516	WATER
281049.01	57TH ST TOPEKA BLVD TO WENGER	6/26/2012	\$ 985,800	\$ 138,271		\$ 138,271	WATER
281049.02	TOPEKA/UNIVERSITY/WESTVIEW	6/26/2012	\$ 1,526,680	\$ 786,674	\$ 279,286	\$ 1,065,960	WATER
281049.03	57TH ST E TO FORBES FIELD	6/26/2012	\$ 199,102	\$ 93,692	\$ 77,718	\$ 171,410	WATER
281050.00	REPLACE THE EXISTING WATER MAINS 29TH ST B/T KANSAS AVE	5/1/2012	\$ 476,131	\$ 512,830		\$ 512,830	WATER
281050.01	TRANSFER OF SVCS & HYDRANT FROM 6" MAIN TO EXISTING 12"	5/1/2012	\$ 55,000	\$ 51,479	\$ 40,000	\$ 91,479	WATER
281052.02	BOOSTER PUMPING STATION METERING UPGRADES, PURCHASE AND	5/1/2012	\$ 57,600	\$ 27,001		\$ 27,001	WATER
281056.00	THIS PROJECT WILL RELOCATE THE EXISTING WATERLINES TO	6/6/2012	\$ 377,930	\$ 280,287		\$ 280,287	WATER
281057.00	LOWER EXISTING WATER MAIN FOR A STREET & STORM SEWER PROJECT	5/31/2012	\$ 42,000	\$ 40,784		\$ 40,784	WATER
281059.00	EMERGENCY REPLACEMENT OF 450' OF WATER MAIN IN THE 2300 BLOC	8/1/2012	\$ 120,000	\$ 97,643		\$ 97,643	WATER
281060.01	WATER LINE SW 37TH ST BETWEEN SW WANAMAKER &	11/1/2012	\$ 1,081,064	\$ 1,175,048	\$ 8,233	\$ 1,183,281	WATER
281060.02	WATER LINE SE GOLDEN 6TH ST SOUTH TO 10TH ST	11/1/2012	\$ 418,500	\$ 278,222	\$ 15,200	\$ 293,422	WATER
281060.03	WATER LINE SW GAGE 29TH ST SOUTH TO 45TH ST	11/1/2012	\$ 585,000	\$ 6,530	\$ 497,793	\$ 504,323	WATER
281060.04	WATER LINE SW TOPEKA BLVD FROM 17TH TO SOUTH OF 20TH ST	11/1/2012	\$ 312,000		\$ 15,200	\$ 15,200	WATER
281069.01	WATER MAIN REPLACEMENT SW 37TH ST WEST OF GLENDALE TO EAST	11/5/2012	\$ 37,000	\$ 31,908	\$ 584	\$ 32,492	WATER
281069.02	WATER MAIN REPLACEMENT NW BROADMOOR AVE - REPLACE 215 FT	4/22/2013	\$ 37,195	\$ 37,195		\$ 37,195	WATER
281069.03	WATER MAIN REPLACEMENT SW 10TH ST FAIRLAWN RD EAST TO	4/22/2013	\$ 3,028	\$ 3,028		\$ 3,028	WATER
281069.04	WATER MAIN REPLACEMENT 6TH ST ORCHARD TO TOPEKA	1/1/2013	\$ 468,623	\$ 472,762	\$ 789	\$ 473,552	WATER
281069.05	WATER MAIN REPLACEMENT 17TH ST WASHBURN TO MACVICAR AVE	4/25/2013	\$ 241,895	\$ 233,302		\$ 233,302	WATER
281069.06	WATER MAIN REPLACEMENT SE HIGH 2ND TO 2ND TERR	4/8/2013	\$ 97,000	\$ 96,345		\$ 96,345	WATER
281069.09	WATERLINE REPLACEMENT 16TH & CENTRAL PARK	6/18/2013	\$ 120,000	\$ 89,926	\$ 100	\$ 90,026	WATER
281076.00	2014 WATER MAIN REPLACEMENT	2/20/2014	\$ 2,000,000			\$ -	WATER/BOND
281076.01	WATER MAIN REPLACEMENT - KANSAS AVE 10TH TO 6TH	2/20/2014	\$ 1,640,000	\$ 260	\$ 6,000	\$ 6,260	WATER/BOND
281077.00	2014 WATER MAIN REPLACEMENT		\$ 780,000			\$ -	WATER
281077.01	2014 WATER MAIN REPLACEMENT		\$ 200,000			\$ -	WATER
281077.02	2014 WATER MAIN REPLACEMENT		\$ 20,000			\$ -	WATER
281077.03	2014 WATER MAIN RELOCATION		\$ 194,950			\$ -	WATER
281092.00	INSTALL RELOC WATERMAIN AT NW CORNER OF SW FAIRLAWN AND 17TH		\$ 5,000			\$ -	WATER
Water Total			\$ 24,417,415	\$ 8,729,764	\$ 2,005,203	\$ 10,734,966	
Enterprise Fund Total			\$ 58,836,344	\$ 20,464,318	\$ 4,033,449	\$ 24,497,766	



Financial Section

Outstanding Projects - Other

ACTIVITY	DESCRIPTION	START DATE	BUDGET	ACTUAL EXPENSE	COMMITMENT	TOTAL EXPENSE	FUNDING SOURCE
Sales Tax							
841017.00	SALES TAX STREET REPAIR ADMINISTRATIVE PROJECT	12/1/2009	\$ -	\$ 32,766	\$ 78,500	\$ 111,266	SALES TAX
841017.01	GORDON FROM BUCHANAN TO QUINCY	12/1/2009	\$ -	\$ 616,977		\$ 616,977	SALES TAX
841017.02	SW 12TH FROM GAGE TO HUNTOON	12/1/2009	\$ -	\$ 232,687	\$ 3,421	\$ 236,108	SALES TAX
841017.03	SE 37TH ADAMS TO LONG ST	12/1/2009	\$ -	\$ 947,528	\$ 307	\$ 947,835	SALES TAX
841017.04	6TH ST BRANNER TO SWYGART	12/1/2009	\$ -	\$ 444,374		\$ 444,374	SALES TAX
841017.05	10TH ST GAGE TO REPUBLICAN	12/1/2009	\$ -	\$ 4,141,062		\$ 4,141,062	SALES TAX
841017.06	S KANSAS FROM 4TH TO 10TH	12/1/2009	\$ -	\$ (325)		\$ (325)	SALES TAX
841017.07	BRANNER/ADAMS/10TH/29TH	12/1/2009	\$ -	\$ 2,068,276		\$ 2,068,276	SALES TAX
841017.08	WASHBURN/LANE/HUNTOON CONCRETE	12/1/2009	\$ -	\$ 822,346		\$ 822,346	SALES TAX
841017.09	WASHBURN/LANE/HUNTOON ASPHALT	12/1/2009	\$ -	\$ 529,897		\$ 529,897	SALES TAX
841017.10	WASHBURN/LANE/HUNTOON	12/1/2009	\$ -	\$ 9,400		\$ 9,400	SALES TAX
841017.11	29TH - FAIRLAWN TO BURLINGAME	12/1/2009	\$ -	\$ 2,849,923		\$ 2,849,923	SALES TAX
841017.12	29TH ST CALIF TO KTA BRIDGE	12/1/2009	\$ -	\$ 280,570		\$ 280,570	SALES TAX
841017.13	6TH ST ORCHARD TO TOPEKA BLVD	12/1/2009	\$ -	\$ 1,375,987	\$ 148,369	\$ 1,524,356	SALES TAX
841017.14	21ST WANAMAKER TO I470	12/1/2009	\$ -	\$ 395,286		\$ 395,286	SALES TAX
841017.15	TOPEKA BLVD 29TH TO 37TH AND 29TH FROM TOPEKA BLVD TO KANSAS	12/1/2009	\$ -	\$ 1,579,400		\$ 1,579,400	SALES TAX
841017.16	EXISTING ASPHALT TOP SEALING	12/1/2009	\$ -	\$ 36,062		\$ 36,062	SALES TAX
841017.17	SE GOLDEN I-70 TO 2ND ST	12/1/2009	\$ -	\$ 1,368,177	\$ 11,104	\$ 1,379,281	SALES TAX
841017.18	SW FAIRLAWN 17TH TO 29TH	12/1/2009	\$ -	\$ 1,017,990	\$ 9,884	\$ 1,027,873	SALES TAX
841017.19	BRICKYARD - LOWER SILVER LAKE TO FRONTAGE	12/1/2009	\$ -	\$ 317,077		\$ 317,077	SALES TAX
841017.20	FRONTAGE RD FROM VAIL TO FURMAN	12/1/2009	\$ -	\$ 541,602		\$ 541,602	SALES TAX
841017.21	INTERSECTION OF VAIL & GORDON	12/1/2009	\$ -	\$ 134,639	\$ 85	\$ 134,724	SALES TAX
841017.22	SW 21ST GAGE TO TOPEKA BLVD	12/1/2009	\$ -	\$ 2,381,851	\$ 8,447	\$ 2,390,299	SALES TAX
841017.23	21ST BRIDGE DECKS	12/1/2009	\$ -	\$ 173,597		\$ 173,597	SALES TAX
841017.24	SE 21ST CALIFORNIA TO CARNAHAN	12/1/2009	\$ -	\$ 1,145,062		\$ 1,145,062	SALES TAX
841017.25	SE 37TH FROM ADAMS TO KANSAS	12/1/2009	\$ -	\$ 1,154,562	\$ 32,420	\$ 1,186,982	SALES TAX
841017.26	INTER OF 29TH & BURLINGAME	12/1/2009	\$ -	\$ 59,952	\$ 148	\$ 60,100	SALES TAX
841017.27	SE CALIF FROM 21ST TO 29TH	12/1/2009	\$ -	\$ 821,846	\$ 1,600	\$ 823,446	SALES TAX
841017.28	SE MULVANE 6TH TO 10TH	12/1/2009	\$ -	\$ 0		\$ 0	SALES TAX
841017.29	8TH ST TOPEKA TO HARRISON	12/1/2009	\$ -	\$ 124,198		\$ 124,198	SALES TAX
841017.30	SW GAGE FROM 29TH TO 45TH	9/14/2011	\$ -	\$ 2,166,436	\$ 46,382	\$ 2,212,818	SALES TAX
841017.31	NW TOPEKA BLVD FROM NW GORDON TO NW PARAMORE	9/14/2011	\$ -	\$ 1,243,721	\$ 11,252	\$ 1,254,973	SALES TAX
841017.32	CITYWIDE BRIDGE DECK REPAIR	9/14/2011	\$ -	\$ 573,301		\$ 573,301	SALES TAX
841017.33	4TH ST, 5TH ST, WILLOW	9/14/2011	\$ -	\$ 1,865,357	\$ 78,597	\$ 1,943,955	SALES TAX
841017.34	SW WANAMAKER 21ST TO 29TH	9/14/2011	\$ -	\$ 1,295,597		\$ 1,295,597	SALES TAX
841017.35	KANSAS AVE 29TH TO 37TH	9/14/2011	\$ -	\$ 1,702,054		\$ 1,702,054	SALES TAX
841017.36	CITYWIDE CONCRETE REPAIRS	5/30/2012	\$ -	\$ -		\$ -	SALES TAX
841017.37	CITYWIDE CONCRETE PAVEMENT & JOINT REHAB PROGRAM	5/30/2012	\$ -	\$ 134,716		\$ 134,716	SALES TAX
841017.38	SW 37TH FROM SW FAIRLAWN TO SW WANAMAKER RD	5/30/2012	\$ -	\$ 2,662,523	\$ 1,915	\$ 2,664,437	SALES TAX
841017.39	TOPEKA BLVD FROM 17TH TO 21ST	5/30/2012	\$ -	\$ 86,642	\$ 5,158	\$ 91,800	SALES TAX
841017.40	SE 25TH FROM ADAMS TO CALIFORN	5/30/2012	\$ -	\$ 1,790,115	\$ 9,543	\$ 1,799,658	SALES TAX
841017.41	N KANSAS AVE LYMAN TO ROCHESTER AND MENNINGER RD FROM	8/27/2012	\$ -	\$ 314,841		\$ 314,841	SALES TAX
841017.42	SW 17TH FROM MACVICAR TO WASHBURN AVE	1/11/2013	\$ -	\$ 126		\$ 126	SALES TAX
841017.43	SW 6TH ST OVER BNSF RR	1/11/2013	\$ -	\$ 346,655		\$ 346,655	SALES TAX
841017.44	SW GAGE SW 29TH TO SW 33RD TER	1/11/2013	\$ -	\$ 81,539	\$ 2,347,242	\$ 2,428,781	SALES TAX
841017.45	SW HOPE 17TH TO 21ST	1/11/2013	\$ -	\$ 34,429	\$ 75,571	\$ 110,000	SALES TAX
841017.46	SW 15TH FROM GAGE TO MCALISTER & SW WOODHULL	1/11/2013	\$ -	\$ 0	\$ 110,063	\$ 110,063	SALES TAX
841017.47	NORTH TOPEKA RESIDENTIAL STREETS	1/11/2013	\$ -	\$ -		\$ -	SALES TAX
841017.48	HI-CREST AREA RESIDENTIAL STREETS	2/10/2014	\$ -	\$ 0		\$ 0	SALES TAX
841017.49	SW 12TH FROM KANSAS AVE TO GAGE BLVD	2/10/2014	\$ -	\$ -		\$ -	SALES TAX
841017.50	HUNTOON ST FROM WASHBURN AVE TO MCALISTER	2/10/2014	\$ -	\$ -		\$ -	SALES TAX
841017.51	NW LYMAN FROM TYLER TO TOPEKA	2/10/2014	\$ -	\$ -		\$ -	SALES TAX
Total Sales Tax			\$ -	\$ 39,900,820	\$ 2,980,009	\$ 42,880,829	
Federal Fund Exchange							
701005.00	WIDENING 10TH AVE FROM GAGE TO FAIRLAWN	3/29/2011	\$ 600,000	\$ 350,579	\$ 33,062	\$ 383,640	FED EXCH
Federal Fund Exchange			\$ 600,000	\$ 350,579	\$ 33,062	\$ 383,640	



Financial Section

Outstanding Projects - Other

ACTIVITY	DESCRIPTION	START DATE	BUDGET	ACTUAL EXPENSE	COMMITMENT	TOTAL EXPENSE	FUNDING SOURCE
JEDO							
70198.02	SW 21ST WANAMAKER TO URISH	1/1/2009	\$ 3,880,400	\$ 2,651,194	\$ 268,219	\$ 2,919,413	JEDO
70198.03	SW 21ST URISH TO IND HILLS	1/1/2009	\$ 5,772,000	\$ 112,371	\$ 65,179	\$ 177,550	JEDO
Total JEDO			\$ 9,652,400	\$ 2,763,565	\$ 333,398	\$ 3,096,963	
Transient Guest Tax							
13122.03	SITE IMPROV GREAT OVERLAND STATION	1/1/2009	\$ 1,651,300	\$ 2,330,506		\$ 2,330,506	TGT
301014.00	GRT OVERLAND PARK DEVELOP	9/22/2009	\$ 689,000	\$ 563,707		\$ 563,707	TGT
Total Transient Guest Tax			\$ 2,340,300	\$ 2,894,213	\$ -	\$ 2,894,213	
Special Assessment							
40944.01	SAN SWR WOODLAND TRAIL SUB	1/1/2009	\$ 190,480			\$ -	SPEC ASSESS
40944.02	SAN SWR WOODLAND BLKS A-D	1/1/2009	\$ 370,220			\$ -	SPEC ASSESS
60624.01	ST IMPRO WOODLAND TRL SUB	1/1/2009	\$ 421,150			\$ -	SPEC ASSESS
60624.02	ST IMPRO WOODLAND TRL SUB	1/1/2009	\$ 760,700			\$ -	SPEC ASSESS
60632.01	LAUREN BAY ESTATES STR IMPROV	1/1/2009	\$ 5,747,300	\$ 4,872,546	\$ 219,961	\$ 5,092,507	SPEC ASSESS
131022.00	SUNFLOWER SOCCER ASSOCIATION RESTROOM/CONCESSION	7/10/2012	\$ 3,583,485	\$ 203,901	\$ 2,343,462	\$ 2,547,363	
151001.00	RETENTION PONDS - LAURENS	1/1/2009	\$ 144,500	\$ 136,481		\$ 136,481	SPEC ASSESS
151011.00	POND REPAIR AND IMPROVEMENT - LAURENS BAY SUBDIVISION AND	2/8/2011	\$ 1,358,350	\$ 290,300	\$ 196,366	\$ 486,666	SPEC ASSESS
281004.00	WATER EXT LAURENS BAY #1	1/1/2009	\$ 1,166,300	\$ 731,761		\$ 731,761	GOB/SPEC ASSESS
281062.00	WATER MAIN IMPROVEMENT FOR KANZA EDUCATION AND SCIENCE	1/22/2013	\$ 497,600	\$ 44,155	\$ 230,606	\$ 274,761	SPEC ASSESS
401011.00	SAN SWR 3249 SILVER LAKE	1/6/2009	\$ 22,728	\$ 19,714		\$ 19,714	SPEC ASSESS
401017.00	SAN SWR BEAR LAKE-VINEYAR	5/11/2010	\$ 332,840	\$ 30,791	\$ 13,180	\$ 43,971	SPEC ASSESS
401029.00	SAN SWR 735 NW VAIL AVE	8/23/2011	\$ 21,000	\$ 15,387		\$ 15,387	SPEC ASSESS
401034.00	SANITARY SEWER SUNFLOWER SOCCER	7/10/2012	\$ 612,438	\$ 77,037	\$ 568,720	\$ 645,757	SPEC ASSESS
401039.00	SAN SWR KANZA EDUCATION AND SCIENCE PARK	1/22/2013	\$ 696,800	\$ 56,885	\$ 427,554	\$ 484,439	SPEC ASSESS
601008.00	ST IMPR SW KINGSROW RD	1/1/2009	\$ 2,213,280	\$ 204,836	\$ 83,040	\$ 287,876	SPEC ASSESS
601030.00	STREET IMPROVEMENT KANZA EDUCATION AND SCIENCE PARK	1/22/2013	\$ 4,492,200	\$ 294,707	\$ 3,162,430	\$ 3,457,137	SPEC ASSESS
Total Special Assessment			\$22,631,371	\$ 6,978,502	\$ 7,245,319	\$ 14,223,821	
Total Other Projects			\$35,224,071	\$ 52,887,678	\$ 10,591,788	\$ 63,479,466	

Outstanding Projects Funding Source Definition

GOB: General Obligation Bonds backed by the full, faith and credit of the municipality.

KDOT: Kansas Department of Transportation

WPC: Water Pollution Control is a division of Public Works that includes stormwater and wastewater.

Fed: Federal Government

KDHE: Kansas Department of Health and Environment

SW: Stormwater division of Public Works.

Sales Tax: 1/2 Cent Sales Tax levied street improvements for existing streets.

Special Assessments: Special Assessments levied on properties in conjunction with developer approved infrastructure projects.

JEDO: Joint economic development organization comprised of City/County representatives and funded through a 1/2 cent county-wide sales tax.

TGT: Transient Guest Tax is a tax levied on hotels throughout the City.

Quarterly Financial Report

June 30th, 2014



Financial Section

CITY OF TOPEKA, KANSAS - TREASURER'S QUARTERLY STATEMENT 2014 - 2nd Quarter

THE FOLLOWING REPORT IS BASED ON INTERIM FINANCIAL DATA AVAILABLE AT THE TIME OF PUBLICATION

Fund Name	Fund #	Cash Balance Restated 4/1/2014	Receipts	Disbursements	Cash Balance 6/30/2014	Liabilities and Encumbrances	Unencumbered Cash Balance
GENERAL	101	14,693,662.10	27,541,426.17	21,791,624.41	20,443,463.86	4,838,614.80	15,604,849.06
DOWNTOWN BUS IMPROV DIST	216	(52,415.33)	141,576.69	26,637.19	62,524.17	66,946.40	(4,422.23)
TAX INCREMENT FINANCING (TIF)	220	-	311,020.47	152,627.10	158,393.37	-	158,393.37
COURT TECHNOLOGY FUND	227	107,651.64	12,520.34	2,698.98	117,473.00	-	117,473.00
SPECIAL ALCOHOL PROGRAM	228	484,545.50	125,713.53	249,309.80	360,949.23	343,603.68	17,345.55
ALCOHOL & DRUG SAFETY	229	332,963.38	24,444.20	14,864.70	342,542.88	5.49	342,537.39
PARKLAND ACQUISITIONS	231	3,218.00	3,948.00	-	7,166.00	25,589.00	(18,423.00)
LAW ENFORCEMENT	232	1,603,478.83	76,450.34	86,833.12	1,593,096.05	172,893.09	1,420,202.96
SPECIAL LIABILITY EXP	236	1,239,249.96	331,586.79	139,345.73	1,431,491.02	9.21	1,431,481.81
TRANSIENT GUEST TAX	271	224,285.51	440,790.57	560,199.95	104,876.13	1,226,250.00	(1,121,373.87)
TGT - Sunflower Soccer	272	219,263.55	151,449.95	-	370,713.50	-	370,713.50
EMPLOYEE SEPARATION BENEFIT	284	4,359,216.64	-	104,474.74	4,254,741.90	-	4,254,741.90
RETIREMENT RESERVE	286	287,756.86	411,325.78	511.66	698,570.98	-	698,570.98
K P & F RATE EQUALIZATION	287	1,128,142.95	132,935.74	268,843.17	992,235.52	-	992,235.52
NEIGHBORHOOD REVIT FUND	288	273,076.31	14,953.73	-	288,030.04	-	288,030.04
HISTORIC ASSET TOURISM	289	256,349.54	-	211,726.50	44,623.04	43,393.50	1,229.54
.50% SALES TAX FUND	290	-	2,078,134.60	2,078,134.60	-	1,523,174.06	(1,523,174.06)
SPECIAL STREET REPAIR	291	1,725,510.79	1,798,124.66	1,496,099.66	2,027,535.79	193,506.84	1,834,028.95
SALES TAX STREET MAINT	292	18,176,224.22	3,512,720.54	3,110,174.18	18,578,770.58	4,034,662.92	14,544,107.66
TAX INCREMENT FINANCING (TIF)	293	226,670.77	76,313.20	219,283.61	83,700.36	-	83,700.36
COMMUNITY IMPROVEMENT DISTRICT	294	7,847.28	22,351.52	28,698.80	1,500.00	-	1,500.00
COMMUNITY IMPROVEMENT DISTRICT	295	1,476.00	-	-	1,476.00	-	1,476.00
CITY DONATIONS AND GIFTS	299	51,601.71	17,714.78	4,801.20	64,515.29	174.00	64,341.29
DEBT SERVICE	301	10,638,373.26	6,866,026.91	196,793.92	17,307,606.25	10,500.00	17,297,106.25
METRO TRANS AUTHORITY	500	-	1,798,798.89	1,798,798.89	-	-	0.00
PAYROLL CLEARING	501	47,162.56	8,824,532.24	8,857,930.00	13,764.80	-	13,764.80
MUNICIPAL COURT BOND	530	128,077.24	50,042.07	78,396.00	99,723.31	-	99,723.31
FIRE INSURANCE PROCEEDS	540	19,391.58	43,772.25	19,008.28	44,155.55	-	44,155.55
LAW ENFORCEMENT TRUST	561	658,464.58	103,523.16	25,318.50	736,669.24	22,223.32	714,445.92
MUNICIPAL COURT TRUST	564	35,492.21	112,166.88	105,876.36	41,782.73	-	41,782.73
WATER ROUND-UP	580	3,738.56	3,966.15	3,643.50	4,061.21	-	4,061.21
PUBLIC PARKING	601	2,159,171.67	763,230.67	617,005.36	2,305,396.98	70,799.67	2,234,597.31
INFORMATION TECHNOLOGY	613	452,587.54	986,572.35	982,592.12	456,567.77	216,800.76	239,767.01
FLEET MANAGEMENT	614	556,508.84	1,110,424.42	1,072,034.18	594,899.08	3,812,758.76	(3,217,859.68)
FACILITIES OPERATIONS	615	42,113.66	409,063.88	534,784.40	(83,606.86)	154,497.20	(238,104.06)
WATER UTILITY	621	19,563,098.84	10,449,597.91	11,641,789.62	18,370,907.13	5,583,205.03	12,787,702.10
STORMWATER UTILITY	623	14,602,732.77	1,667,374.82	1,559,058.76	14,711,048.83	1,728,176.11	12,982,872.72
WASTEWATER FUND	625	17,397,286.10	5,969,325.57	8,665,583.71	14,701,027.96	3,108,379.29	11,592,648.67
PROPERTY & VEHICLE INSURANCE	640	1,283,764.57	299,118.18	86,012.89	1,496,869.86	1,312,454.36	184,415.50
WORKERS COMP SELF INS	641	743,172.51	599,376.68	361,701.85	980,847.34	2,325,939.80	(1,345,092.46)
GROUP HEALTH INSURANCE	642	6,701,369.17	2,377,343.50	1,989,671.25	7,089,041.42	4,353,135.11	2,735,906.31
RISK MANAGEMENT RESERVE	643	802,370.32	-	-	802,370.32	-	802,370.32
UNEMPLOYMENT COMP	644	153,867.92	42,789.00	32,411.08	164,245.84	-	164,245.84
HUD GRANTS	700	(152,703.63)	818,514.78	1,275,493.43	(609,682.28)	1,350,075.75	(1,959,758.03)
OTHER GRANTS	710	(32,632.85)	220,056.69	283,560.87	(96,137.03)	10.88	(96,147.91)
CAPITAL PROJECTS	800	15,451,477.55	507.93	3,386,738.79	12,065,246.69	16,882,695.02	(4,817,448.3)
DEVELOPER CAPITAL PROJECTS	805	112,655.64	-	280,438.63	(167,782.99)	-	(167,782.99)
GRAND TOTAL		136,717,316.82	80,741,626.53	74,401,531.49	143,057,411.86	53,400,474.05	89,656,937.81