



CITY OF KNOXVILLE
MADELINE ROGERO, MAYOR

Making Knoxville America's Premier City



in Which to Live, Work & Raise a Family

SEMI-ANNUAL FINANCIAL REPORT AS OF DECEMBER 31, 2013

KNOXVILLE, TENNESSEE
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CITY OF KNOXVILLE, TENNESSEE

Financial Report for the Six Months Ending
December 31, 2013

MAYOR

Madeline Rogero

MEMBERS OF CITY COUNCIL

District One:	Nick Pavlis, Vice Mayor
District Two:	Duane Grieve
District Three:	Brenda Palmer
District Four:	Nick Della Volpe
District Five:	Mark Campen
District Six:	Daniel T. Brown
At-Large:	Finbarr Saunders
At-Large:	Marshall Stair
At-Large:	George C. Wallace

DEPUTY TO THE MAYOR

Christi Branscom, Chief Operating Officer
William Lyons, Chief Policy Officer

FINANCE DIRECTOR

James York

OFFICE OF MANAGEMENT AND BUDGET

Boe Cole, Comptroller
Blake V. Young, Financial Analyst
Robin Shelton, Senior Financial Analyst

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City of Knoxville
 General Fund
 Balance Sheet - Fund 100
 December 31, 2013

Assets

Cash & Cash Equivalents	\$	(11,612,178)
Investments		72,119,431
Inventories		351,967
Taxes Receivable		64,294,947
Accounts Receivable		2,670,415
Notes receivable		304,442
Due from Other Governments		3,114,570
Due from other funds		34,387
Fixed Assets		245
Total Assets	\$	<u>131,278,226</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$	272,286
Accrued liabilities		3,225,194
Due to other funds		49
Due to other governments		7,893,665
Deferred revenue		56,875,688
Total liabilities	\$	<u>68,266,882</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues over Expenditures	\$	(6,950,701)
Reserved for:		
Nonspendable	\$	366,434
Restricted		-
Committed		36,891,881
Assigned		1,985,062
Unreserved:		
Unassigned		30,718,668
Total fund balances	\$	<u>63,011,344</u>

Total liabilities and fund balances	\$	<u>131,278,226</u>
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City of Knoxville
General Fund
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/2013

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Property Taxes -				
Current	\$ 78,130,720	47,625,597	(30,505,123)	60.96%
Prior Years	5,190,310	2,111,628	(3,078,682)	40.68%
Business Taxes	6,391,140	1,778,257	(4,612,883)	27.82%
Other Taxes	47,682,700	19,623,185	(28,059,515)	41.15%
Payments in Lieu of Taxes	14,946,260	123,709	(14,822,551)	
Franchise Fees	1,819,120	800,996	(1,018,124)	44.03%
Intergovernmental -				
Federal	1,024,390	367,502	(656,888)	35.88%
State -				
Sales Taxes	12,668,190	5,103,587	(7,564,603)	40.29%
Income Taxes	3,925,700	-	(3,925,700)	-
Other	3,330,670	1,260,998	(2,069,672)	37.86%
Local	53,000	53,000	-	100.00%
Licenses & Permits	320,610	180,442	(140,168)	56.28%
Fines & Forfeits	438,000	309,978	(128,022)	70.77%
Charges for Service	1,414,800	635,065	(779,735)	44.89%
Other -				
Other-Interest and Dividends	251,450	119,770	(131,680)	47.63%
Other-Rents and Concessions	378,940	156,514	(222,426)	41.30%
Other-Miscellaneous	80,260	49,278	(30,982)	61.40%
Total Operating Revenues	\$ 178,046,260	80,299,506	(97,746,754)	45.10%
Operating Expenditures:				
Mayor's Office & Administration	3,496,000	1,651,227	1,844,773	47.23%
Finance	3,961,160	1,926,886	2,034,274	48.64%
Information Systems	4,303,610	2,003,874	2,299,736	46.56%
Community Development	1,617,910	610,866	1,007,044	37.76%
Parks and Recreation	6,833,210	3,147,629	3,685,581	46.06%
Mass Transit	1,165,370	225,000	940,370	19.31%
Public Services	22,300,230	11,085,555	11,214,675	49.71%
Engineering	6,028,350	2,664,279	3,364,071	44.20%
Law	1,908,700	829,435	1,079,265	43.46%
Police	50,527,510	25,464,722	25,062,788	50.40%
Fire	36,434,160	18,130,168	18,303,992	49.76%
Emergency Management	351,980	164,907	187,073	46.85%
Legislative	976,260	489,350	486,910	50.12%
Civil Service	1,219,150	469,572	749,578	38.52%
NonDepartmental				
City Elections	260,000	-	260,000	0.00%
Knoxville Partnership	800,080	327,520	472,560	40.94%
Metropolitan Planning Commission	905,000	226,250	678,750	25.00%
Knoxville Zoological Gardens	1,108,610	1,104,308	4,302	99.61%
Community Agency Grants	712,000	388,279	323,721	54.53%
Waterfront	498,500	249,252	249,248	50.00%
Second Creek Greenway	35,830	17,914	17,916	50.00%
Community Action Committee	615,640	307,820	307,820	50.00%
Downtown Cinema	34,490	16,244	18,246	47.10%
Total Operating Expenditures	\$ 146,093,750	71,501,057	74,592,693	48.94%
Excess/(Deficiency of Operating Revenues Over (Under) Expenditures	31,952,510	8,798,449	(172,339,447)	27.54%
Non Operating:				
Transfers In	3,284,170	1,642,086	(1,642,084)	50.00%
Appropriated Fund Balance	5,900,000	-	(5,900,000)	-
Reserve	(1,850,000)	-	1,850,000	-
Transfers Out	(39,286,680)	(17,391,236)	21,895,444	44.27%
Total Expenditures	\$ (31,952,510)	(15,749,150)	16,203,360	49.29%
Excess (Deficiency) of Revenue Over/Under Expenditures		\$ (6,950,701)		

Sources and Uses of Funds - General Fund
July 1, 2013 - December 31, 2013

	FY 13/14 Adopted Budget	FY 13/14 Amended Budget	Period Ending 12/31/2013	Forecast Ending 6/30/2014
Operating Revenue				
5100 Taxes	154,160,250	154,160,250	72,063,372	155,203,560
5200 Licenses & Permits	320,610	320,610	180,442	333,330
5300 Intergovt. Revenue	21,001,950	21,001,950	6,785,086	21,309,120
5400 Charges For Serv.	1,414,800	1,414,800	639,170	1,360,560
5500 Fines & Forfeits	438,000	438,000	309,978	589,410
5600 Other Revenue	710,650	710,650	321,457	664,110
Total Oper. Revenues	<u>178,046,260</u>	<u>178,046,260</u>	<u>80,299,506</u>	<u>179,460,090</u>
Operating Expenditures				
11100 Administration	3,496,000	3,496,000	1,651,227	3,457,540
21200 Finance	3,961,160	3,961,160	1,926,886	3,891,840
21400 Information Systems	4,303,610	4,303,610	2,003,874	4,209,360
23700 Community Development	1,617,910	1,617,910	610,866	1,561,280
43100 Public Works	284,710	284,710	14,766	29,500
43100 Public Service	22,015,520	22,015,520	11,070,789	21,993,500
43300 Engineering	6,028,350	6,028,350	2,664,279	5,799,270
44300 Parks & Recreation	6,833,210	6,833,210	3,147,629	6,782,640
46100 Mass Transit Grant Match	1,165,370	1,165,370	225,000	1,165,370
51300 Law	1,908,700	1,908,700	829,435	1,691,870
62300 Police	50,527,510	50,527,510	25,464,722	50,118,240
62700 Emergency Management	351,980	351,980	164,907	351,280
72500 Fire	36,434,160	36,434,160	18,130,168	36,197,340
81500 Legislative	976,260	976,260	489,350	969,910
81700 Civil Service	1,219,150	1,219,150	469,572	1,139,660
91900 City Elections	260,000	260,000	-	228,120
93900 Knoxville Partnership	800,080	800,080	327,520	800,080
95100 Metropolitan Planning Commission	905,000	905,000	226,250	905,000
95200 Knoxville Zoo	1,108,610	1,108,610	1,104,308	1,108,610
95300 Community Agency Grants	712,000	712,000	388,279	712,000
95600 Waterfront/Second Creek/Cinema	568,820	568,820	283,410	564,270
95900 Community Action Committee	615,640	615,640	307,820	615,640
98100 Reserve	1,850,000	1,850,000	-	-
99100 Other Non-departmental Expenses	1,904,250	1,904,250	9,000	1,904,250
Total Oper. Expenses	<u>149,848,000</u>	<u>149,848,000</u>	<u>71,510,058</u>	<u>146,196,570</u>
Excess/Deficiency Revenues				
Over (Under) Expenses	<u>28,198,260</u>	<u>28,198,260</u>	<u>8,789,448</u>	<u>33,263,520</u>
Other Fin. Sources/(Uses)				
Transfers-In	3,284,170	3,284,170	1,642,086	2,678,170
Transfers-Out	<u>(33,332,430)</u>	<u>(37,382,430)</u>	<u>(17,382,236)</u>	<u>(40,916,430)</u>
Total Other Sources/Uses	<u>(30,048,260)</u>	<u>(34,098,260)</u>	<u>(15,740,150)</u>	<u>(38,238,260)</u>
Revenues & Sources Over				
(Under) Expenses & Uses	<u>(1,850,000)</u>	<u>(5,900,000)</u>	<u>(6,950,702)</u>	<u>(4,974,740)</u>
Beginning Balance				
	69,962,045	69,962,045	69,962,045	69,962,045
Est. Ending Fund Balance				
	<u>68,112,045</u>	<u>64,062,045</u>	<u>63,011,343</u>	<u>64,987,305</u>

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General Fund Revenue Analysis

Overview

Total General Fund revenues and sources through the end of December, 2013 equal \$81,941,592 or approximately 45.2% of the budgeted total. This amount is \$3,660,382 above the six-month forecast of \$78,281,210, due in large part to timing differences. Total expenditures for the same period equal \$88,892,294, for a deficit of approximately \$6.95 million for the period.

We now expect to end the year at, to slightly above the adopted budget levels. For the year we are forecasting General Fund revenues and sources to yield \$182,138,260 or \$807,830 (0.45%) more than the adopted budget. The overall picture is mixed. Business tax revenues are very strong, while sales tax receipts at both the state and local levels are flat to declining. Changes in property tax values continue to be slow and remain quite low by historical standards. We believe these values will be fairly static in the upcoming year. This means that annual growth which has helped to balance past budgets will be much smaller in the FY 13/14 budget. Given expected increases in costs for the upcoming year this will result in challenges for the FY 13/14 budget.

Taxes

The largest single category of revenue to the city is taxes, which is budgeted at \$154,160,250 or 85.0% of total operating revenue. Because it represents such a large percentage of the total any fluctuations within this category have a great effect upon the overall outlook for the year.

For the first half of the year revenues from this category equal \$72,063,372 or 46.75% of the budgeted total. Actual revenues collected to date exceed the forecast amount by \$2,193,352, due, primarily, to timing issues.

The largest revenue within this category is taxes on real property. Actual collections to date equal \$45,858,179, which is \$1,884,041 less than the forecast amount. We are forecasting the final numbers to be lower than the budgeted level by \$191,200 or 0.27%. The lower than expected collections are due to a tax roll that came in worse than forecast. In preparing the budget we had forecast a 1.36% growth in assessments, whereas the actual growth was 0.72%. The distribution of the change is uneven in that the values of residential and industrial property are basically flat or negative when compared to the prior

year. The entire change is driven by an increase in the value of commercial property. A portion of this growth is due to parcels that receive tax increments, which will be subtracted from anticipated revenue. The lower assessed values are offset in part by a positive change in the collection rate. Recent efforts seem to be having some success and this is reflected in the forecast.

Personal property tax is a tax on such things as vehicles, fixtures, etc. used in business. Collection of this revenue for the year to date equals \$1,928,973, which is \$426,913 above the forecast level. For the year, we expect to end with a favorable variance of \$824,800. Unlike real property, our estimate for personal property was too low. We had expected a decline of 3.6% in assessments, whereas the actual change was a upward assessment of 19.32%.

The tax roll on public utilities is supplied by the Public Service Commission and came in lower than projected levels. We had forecast essentially no change for FY 13/14 with a decline of 0.05%. The final tax roll shows a decrease of approximately 5.74% in assessed value for the year. Based upon the current tax roll we now expect to receive approximately \$261,600 less than the adopted amount for this revenue category.

Overall collections of delinquent taxes are mixed for the first half of the year. Collections of prior year taxes on real property is \$58,802 lower than forecast whereas collections of prior year personal property are above the forecast amount by \$77,628. We expect this pattern to hold for the balance of the year. Collections of prior year real property are expected to generate \$2,934,370 or \$157,830 less than budgeted. This is still slightly above the amount collected in FY 12/13. Collections of prior year personal property taxes are expected to yield \$407,440 or \$256,450 more than the budgeted amount. Payments of prior year public utility taxes are expected to generate \$2,200. Interest and penalties for these taxes are expected to generate approximately \$1,839,040, the latter being \$105,880 below the budgeted amount.

The payment in lieu of taxes from KUB is now forecast at \$14,646,320, which represents a minimal negative variance of \$590. KCDC also makes a payment in lieu of taxes. For the year this revenue is expected to yield \$117,540 or \$36,060 less than the budgeted amount. We expect to receive other pay-

ment in lieu of taxes payments in the amount of \$145,750.

Local option sales tax collections through December 2013 equal \$14,543,172 and show a favorable variance of approximately \$2,723,342. This is misleading in the sense that it timing related. The comparable month over month to FY 12/13, for which we have data, shows revenues to be flat with a minute gain of 0.78 percent (0.78%). The budget assumes a 2.5% increase from the prior year. Based upon the latest available data our models show year end totals for local option sales taxes at \$35,521,720, or \$791,890 less than budgeted.

The City receives revenue from several alcohol-related taxes. At this time we are forecasting revenues from beer taxes to show a negative variance of \$92,310 at year-end. Revenue from mixed drink taxes is expected to be down by \$36,480 when compared to the budgeted amount and revenue from wholesale liquor inspection fee is projected to be above the budgeted amount by \$43,410. Total taxes from these sources are forecast at \$11,463,710, which is \$47,403, or 0.4% less than the FY 12/13 collections. Beginning in FY 13/14 the collection method for beer taxes is changed. Prior to this year taxes were priced-based whereas now they are based upon consumption or gallons sold. Historically the tax has generally increased somewhat each year. We believe that the change will lead to fairly static revenue from this source in future years.

The balance of all other local taxes is mixed with most expected to show small unfavorable variances at year-end. The primary exception is revenue from business tax collections. This source is now forecast at \$7,014,400 for the year, a positive variance of \$1,318,480. Business license fees, a new revenue source associated with the takeover of business tax collections, are now forecast to be \$91,280 above budget. Overall business tax collections, including penalties and interest, are expected to yield \$7,740,390, which is \$1,392,160 above the budgeted amount.

Revenues from the cable television franchise tax total \$800,996 for the first half of the year which is significantly above the forecast level. This variance is attributable to timing differences and we now expect to generate \$1,746,400 for the entire fiscal year. This is \$72,720 lower than the budgeted amount.

Licenses & Permits

The second category of revenue comes from licenses and permits. This category is budgeted at \$320,610 and constitutes only 0.18% of total operating revenues. Through the first half of the year the city has received \$180,442, which is \$14,262 above the forecast amount. For the year revenues are forecast at \$333,330 for a positive variance of \$12,720 or 3.97%.

Revenues within the category of licenses and permits are split when compared to budget, with more expected to display an unfavorable variance at year-end. The expected negative variances are relatively small whereas the expected positive variances are more sizeable. The largest projected favorable variance is from liquor by the ounce fees which are expected to yield \$178,500 or \$9,530 more than budgeted. The largest negative variance is for blasting permits which is forecast at \$180 or \$2,980 below the amount budgeted. Other revenues expected to be positive for the year are tank installation fees at a favorable \$4,550 and beer privilege tax with a positive variance of \$2,830.

Intergovernmental Revenue

Intergovernmental revenue, or revenue from the state and federal government, is the second largest revenue category, representing 11.6% of the total operating revenue to the General Fund. For the first half of the year collections from this category equal \$6,785,086 which is \$1,322,766 more than the projected level of \$5,462,320. This is misleading in that the variances are timing related. We now forecast total intergovernmental revenue for the year at \$21,336,360 which is a positive variance of \$334,410, when compared to the adopted budget. This is due primarily to our latest forecast for revenue from the Hall Income Tax.

Among the specific intergovernmental revenues expected to end the year with a favorable variance are state shared alcoholic beverage taxes, and the special petroleum products tax. These are expected to generate, respectively, \$149,970 and \$365,810. This represents increases of \$6,750 and \$10,610 when compared to budget.

The largest revenue within this category is the state shared sales tax, budgeted at \$12,668,190 for the year. Though the first half of the year shows a positive condition, this is attributable to timing rather than real change. Sales tax collections are down at the state level and this is turn flows through to the local level. For the year as a whole, however, we now

forecast this revenue to yield \$12,104,830, or \$563,360 below the adopted amount.

Another revenue, which is forecast to end the year with an unfavorable variance, is TVA gross receipts. Though receipts for the first half of the year show a favorable variance to forecast levels, this is due to timing differences. For the entire year we expect revenues to be \$2,016,620 or a negative variance of \$61,070.

The great unknown within this category of revenue, is proceeds from the Hall Income Tax. The City receives 37.5% of the revenue from the Hall Income Tax paid by City of Knoxville residents. This revenue is distributed in July and there is no early indication as to how strong or weak revenues from this source will be. The past years have been very erratic. In FY 06/07 revenue from this revenue jumped by 127% to what was then the largest amount on record. FY 07/08 declined slightly, followed by another 28.95% decline in the subsequent year. This in turn was followed by an 88% jump in FY 09/10. This ran completely counter to an overall 20% decline in statewide revenue in this source and a 15% decline in the balance of Knox County. FY 12/13 followed with another decline of \$2.15 million or 22.8%, and the revenue declined further in FY 12/13 by 46.21% to \$3.926 million. In FY 12/13 this revenue increased by \$8.63 million or 219.8%. We believe that the FY 12/13 amount is an aberration, an extraordinary gain that will not be repeated. At this time we are pegging the estimate at \$4.9 million which is somewhat less than the average for the last ten years.

Charges for Services

The fourth category of revenue, charges for services, represents approximately 0.78% of the total budgeted operating revenue. For the year we expect this category to be down by \$54,420 when compared to budget. The revenues within this group are roughly split between those showing a favorable or unfavorable forecast. However the gains are relatively smaller than those accounts forecast to be above the budgeted level. The largest positive variances are expected to come from team registration fees (\$17,900), and recreation program fees (\$16,920). These gains are offset by lower amounts from attorney fees (\$74,790), codes enforcement liens (\$35,140) and accident reports (\$8,780), this being a

result of a state law which effectively reduces the fee levied for these reports.

Fines and Forfeits

At this time revenues from fines and forfeits, excluding excess revenues from the City Court, represent 0.24% of budgeted revenue. This category currently shows a positive variance of \$130,858, mainly due to higher than expected collections from red light camera violations. Revenues from this source equal \$155,001. For the year we expect to generate \$262,260 for a favorable variance of \$184,090. This is due to a correction in the payment procedures from the City's vendor..

Miscellaneous

The final category of revenue is miscellaneous revenue, which accounts for just 0.39% of the budgeted total. For the first six months of the year this category of revenue is down by \$17,693 when compared to projections. The variance is entirely due to much lower than expected revenues from parking meters. For the year we expect this category of revenue to generate \$236,830, which is \$70,360 lower than the budget. The loss from this source is partially offset by an expected gain of \$20,600 from interest earnings and various other small favorable variances.

Transfers In (Other Sources)

Excess City Court fees i.e. the amount that revenue exceeds expenditures in the City Court Fund (Fund 213) are shown as a transfer in. For the entire year we now anticipate that excess city court fees will generate \$2,678,170, which represents an unfavorable variance of \$606,000 when compared to the budgeted amount. Overall collections within the Municipal Court are down which accounts for the loss in this source.

Fund Balance

Total revenues and sources to this fund are forecast at \$182,138,260. Total expenditures and uses are forecast at \$187,113,000. If these forecasts hold this would reduce fund balance by \$4,974,740 for the year.

Projected FY 13/14 Revenue Collections
Fund 100 - General Fund
as of December 31, 2013

Account Number	Account Name	Adopted Budget	Amended Budget	July 1, 2013 - December 31, 2013			Total Fiscal Year 2013/14	
				Six Month Forecast	Six Month Actual	Variance From Forecast	Year End Forecast	Variance From Budget
5111	Property Tax Real - Current	70,276,100	70,276,100	47,742,220	45,858,179	(1,884,041)	70,084,900	(191,200)
5112	Property Tax Real - Prior	3,092,200	3,092,200	1,151,950	1,093,148	(58,802)	2,934,370	(157,830)
5113	Personal Property Tax - Current	5,080,000	5,080,000	1,502,060	1,928,973	426,913	5,904,800	824,800
5114	Personal Property Tax - Prior	150,990	150,990	45,710	123,338	77,628	407,440	256,450
5115	Public Utilities - Current	3,062,300	3,062,300	(1,770)	-	1,770	2,800,700	(261,600)
5116	Public Utilities - Prior	2,200	2,200	-	124	124	2,200	-
5117	Discount	(428,680)	(428,680)	(428,090)	(161,555)	-267,535	(161,410)	267,270
5131	KUB	14,646,910	14,646,910	-	-	-	14,646,320	(590)
5132	KCDC	153,600	153,600	153,600	117,536	(36,064)	117,540	(36,060)
5134	PILOT - Downtown	77,110	77,110	-	1,339	1,339	77,110	-
5136	Other Payment in Lieu of Taxes	68,640	68,640	68,640	4,834	(63,806)	68,640	-
5141	Local Option Sales Tax	36,143,610	36,143,610	11,819,630	14,543,172	2,723,542	35,351,720	(791,890)
5151	Beer Tax	7,315,920	7,315,920	3,151,900	3,112,128	(39,772)	7,223,610	(92,310)
5152	Mixed Drink Tax	1,517,730	1,517,730	482,050	597,858	115,808	1,481,250	(36,480)
5153	Wholesale Liquor Inspection Fee	2,705,440	2,705,440	1,343,510	1,370,028	26,518	2,758,850	53,410
5161	Business Tax	-	-	-	-	-	10	10
5163	Business License Fees	623,470	623,470	152,480	179,345	26,865	714,750	91,280
5165	Tax Sale Publication Fees	42,290	42,290	30,630	35,598	4,968	49,160	6,870
5166	Business Tax - 2003	5,695,930	5,695,930	1,258,310	1,555,735	297,425	7,014,410	1,318,480
5171	Interest & Penalties - Current	141,000	141,000	-	-	-	129,800	(11,200)
5172	Interest & Penalties - Prior	1,944,920	1,944,920	946,560	885,018	(61,542)	1,839,040	(105,880)
5173	Interest & Penalties - Business	90	90	50	131	81	250	160
5174	Interest & Penalties - License	110	110	80	17	(93)	30	(80)
5175	Interest & Penalties - CBID	28,830	28,830	8,660	7,256	(1,404)	11,220	(17,610)
5176	Interest - New Business Tax	50	50	50	-	(50)	-	(80)
5177	Penalty - New Business Tax	130	130	90	-	(90)	-	(130)
5178	Interest - Bankruptcy Court	210	210	-	173	173	450	240
5193	Cable TV Franchise Tax	1,819,120	1,819,120	442,510	800,996	358,486	1,746,400	(72,720)
	Subtotal - Taxes	154,160,250	154,160,250	69,870,020	72,063,372	2,193,352	155,203,560	1,043,310
5201	Blasting Permits	3,160	3,160	1,770	100	(1,670)	180	(2,980)
5202	Fire Reports	260	260	120	90	(30)	200	(60)
5203	Fireworks Permit	4,250	4,250	3,200	2,850	(350)	3,790	(460)
5205	Tank Installation Fee	10,840	10,840	6,090	8,645	2,555	15,390	4,550
5211	Merchant & General Privilege	220	220	100	50	(50)	110	(110)
5212	Liquor by the Ounce	168,970	168,970	86,340	91,210	4,870	178,500	9,530
5215	Alcoholic Beverage License	4,800	4,800	4,000	3,000	(1,000)	3,600	(1,200)
5251	Beer Application Fees	24,560	24,560	13,200	11,650	(1,550)	21,670	(2,890)
5252	Beer Privilege Tax	69,470	69,470	40,680	42,332	1,652	72,300	2,830
5253	Beer Permit Publications	2,930	2,930	1,480	1,300	(180)	2,580	(350)
5254	Beer Permit Records Check	7,030	7,030	3,500	3,800	300	7,630	600
5255	Duplicate Beer Permits	410	410	-	469	469	480	70
5261	Pets in Restaurant Patio Permits	280	280	-	120	120	180	(100)
5289	Sale of Plans, Books & Reports	-	-	-	1,744	1,744	3,100	3,100
5291	Solicitation	5,970	5,970	2,870	3,375	505	6,210	240
5293	Street Vendor	3,100	3,100	2,830	1,800	(1,030)	1,980	(1,120)
5296	Background Checks	14,360	14,360	-	7,308	7,308	14,670	310
	Subtotal - Licenses and Permits	320,610	320,610	166,180	180,442	14,262	333,330	12,720
5313	Emer. Mgmt. - Federal Share	136,000	136,000	68,000	-	(68,000)	136,000	-
5319	Federal Grants	888,390	888,390	395,040	367,502	(27,538)	626,450	(61,940)
5321	Sales Tax	12,668,190	12,668,190	4,277,400	5,103,587	826,187	12,104,830	(563,360)
5322	Income Tax	3,925,700	3,925,700	-	-	-	4,900,000	974,300
5323	Beer Tax	87,060	87,060	46,630	44,948	(1,682)	83,920	(3,140)
5324	Alcoholic Beverage Tax	143,220	143,220	33,480	46,575	13,095	149,970	6,750
5326	Special Petroleum Products Tax	355,200	355,200	118,520	118,520	34,048	365,810	10,610
5327	Excise Tax	247,860	247,860	-	-	-	247,200	(660)
5328	TVA Gross Receipts	2,077,690	2,077,690	519,340	1,008,255	488,915	2,016,620	(61,070)
5329	State Contribution	409,200	409,200	-	1,410	1,410	409,200	-
5332	Telecommunications Sales Tax	10,440	10,440	3,910	7,242	3,332	16,120	5,680
5341	Emer Mgmt - County Share	53,000	53,000	-	53,000	53,000	53,000	-
	Subtotal - Intgvt Revenue	21,001,950	21,001,950	5,462,320	6,785,086	1,322,766	21,309,120	307,170
5410	Market Square Rental	-	-	-	2,850	2,850	5,700	5,700
5412	Attorney Cost - Taxes	583,810	583,810	251,820	219,558	(32,262)	509,020	(74,790)
5413	Recording & Collection	280	280	160	85	(75)	160	(120)
5423	Accident Reports	71,340	71,340	35,190	30,860	(4,330)	62,560	(8,780)
5425	Officer Costs	140,230	140,230	62,560	66,396	3,836	148,840	8,610
5434	Codes Enforcement	241,850	241,850	109,510	93,591	(15,919)	206,710	(35,140)
5435	State Reimbursement - Streets, Signs	30,000	30,000	13,250	-	(13,250)	30,000	-
5436	Lot Clearance Fees - Post 2012	3,000	3,000	-	47,391	47,391	-	(3,000)
5437	Interest - Lot Clearance Fees	-	-	-	4,106	4,106	-	-
5441	Recreation Program Fees	24,450	24,450	9,010	14,037	5,027	41,370	16,920
5442	Inskip Pool Gate & Concessions	46,520	46,520	20,400	17,551	(2,849)	41,740	(6,780)
5443	Ed Cothren Pool Gate & Concessions	8,150	8,150	4,900	4,622	(278)	7,690	(460)
5444	Indoor Pool Fees and Rentals	15,150	15,150	7,310	8,340	1,030	17,280	2,130
5445	Team Registration Fees	46,250	46,250	16,040	27,910	11,870	64,150	17,900
5447	Vending Concessions	30	30	20	38	18	70	40
5449	Summer Program Registration	14,250	14,250	1,280	510	(770)	12,260	(1,990)
5450	Tennis Revenue	-	-	-	7,621	7,621	5,670	5,670
5451	Building and Shelter Revenues	47,640	47,640	19,080	16,860	(2,220)	40,550	(7,090)
5452	Parks and Field Rental Fees	24,450	24,450	19,700	11,143	(8,557)	13,930	(10,520)
5453	Lease of SKCC	38,030	38,030	21,050	19,999	(1,051)	36,140	(1,890)
5459	Parks and Recreation - Misc. Fees	7,160	7,160	-	4,407	4,407	11,810	4,650
5461	Caswell Park - League Concessions	22,620	22,620	5,240	13,491	7,251	20,350	(2,270)
5464	Caswell Park - Gate Fees	23,630	23,630	910	15,771	14,861	32,180	8,550
5466	Inskip Pool Concessions	20,610	20,610	20,560	8,527	(12,033)	18,960	(1,650)
5467	Ed Cothren Pool Concessions	3,350	3,350	3,340	3,609	169	3,520	170
	Subtotal - Charges for Services	1,414,800	1,414,800	622,330	639,170	16,840	1,360,560	(54,240)

Projected FY 13/14 Revenue Collections
Fund 100 - General Fund
as of December 31, 2013

Account Number	Account Name	Adopted Budget	Amended Budget	July 1, 2013 - December 31, 2013			Total Fiscal Year 2013/14	
				Six Month Forecast	Six Month Actual	Variance From Forecast	Year End Forecast	Variance From Budget
5512	County Court Costs	74,820	74,820	35,030	37,751	2,721	80,640	5,820
5528	KPD Automated Information	107,490	107,490	44,840	38,121	(6,719)	71,710	(35,780)
5531	Criminal Court Fines	177,100	177,100	82,920	78,935	(3,985)	174,380	(2,720)
5532	KPD - DARE	420	420	-	171	171	420	-
5580	Red Light Camera Fines	39,830	39,830	16,300	131,660	115,360	216,290	176,460
5582	Red Light Camera Fines - Municipal Court LC	38,270	38,270	-	23,291	23,291	45,170	6,900
	Subtotal - Fines & Forfeits	438,000	438,000	179,120	309,978	130,858	589,410	151,410
5611	Interest on Investments	245,000	245,000	106,700	115,664	8,964	265,600	20,600
5616	Interest on Loans and Notes	6,450	6,450	-	-	-	6,450	-
5620	Lease & Rental Income	71,750	71,750	39,170	36,219	(2,951)	78,910	7,160
5623	K C D C Parking Rents	9,200	9,200	-	5,459	5,459	9,200	-
5627	Parking Meters	307,190	307,190	154,740	119,295	(35,445)	236,830	(70,360)
5632	Sale of surplus property tax properties	-	-	-	472	472	-	-
5642	Equipment Sales	47,000	47,000	18,110	16,586	(1,524)	43,060	(3,940)
5643	Non Equipment Sales	-	-	-	160	160	-	-
5699	Miscellaneous Revenue	24,060	24,060	20,430	18,601	(1,829)	24,060	-
	Subtotal - Misc. Revenue	710,650	710,650	339,150	321,457	(17,693)	664,110	(46,540)
5727	KCDC Summer Program	-	-	-	-	-	-	-
5905	Excess City Court Fees	3,284,170	3,284,170	1,642,090	1,642,086	(4)	2,678,170	(606,000)
	Subtotal - Transfers In	3,284,170	3,284,170	1,642,090	1,642,086	(4)	2,678,170	(606,000)
	Grand Total - Operating Revenues	181,330,430	181,330,430	76,281,210	61,941,592	3,660,382	182,138,260	807,830

General Fund Expenditures and Encumbrances
July 1, 2013 - December 31, 2013

Department	Adopted Budget	Amended Budget	Encumbrances	Expenditures
11100 Administration	3,496,000	3,496,000	51,069	1,651,227
21200 Finance	3,961,160	3,961,160	5,630	1,926,886
21400 Information Systems	4,303,610	4,303,610	(22,885)	2,003,874
23700 Community Development	1,617,910	1,617,910	203,773	610,866
41100 Public Works	284,710	284,710	-	14,766
43100 Public Service	22,015,520	22,015,520	2,345	11,070,789
43300 Engineering	6,028,350	6,028,350	7,168	2,664,279
44300 Parks and Recreation	6,833,210	6,833,210	13,605	3,147,629
46100 Mass Transit Grant Match	1,165,370	1,165,370	-	225,000
51300 Law	1,908,700	1,908,700	31,922	829,435
62300 Police	50,527,510	50,527,510	(58,123)	25,464,722
62700 Emergency Management	351,980	351,980	-	164,907
72500 Fire	36,434,160	36,434,160	186,384	18,130,168
81500 Legislative	976,260	976,260	131	489,350
81700 Civil Service	1,219,150	1,219,150	16	469,572
Subtotal - Departmental	<u>141,123,600</u>	<u>141,123,600</u>	<u>421,035</u>	<u>68,863,471</u>
Nondepartmental				
91900 Elections	260,000	260,000	-	-
93900 Knoxville Partnership	800,080	800,080	-	327,520
95100 Metropolitan Planning Commission	905,000	905,000	-	226,250
95200 Knoxville Zoological Gardens	1,108,610	1,108,610	-	1,104,308
95300 Community Agency Grants	712,000	712,000	-	388,279
95600 Waterfront/2nd Creek/Cinema	568,820	568,820	-	283,410
95900 Community Action Committee	615,640	615,640	-	307,820
98100 General Fund Reserve	1,850,000	1,850,000	-	-
99100 Other Non-departmental Expenses	1,904,250	1,904,250	-	9,000
99100 Transfers	33,332,430	37,382,430	-	17,382,236
Subtotal - Nondepartmental	<u>42,056,830</u>	<u>46,106,830</u>	<u>-</u>	<u>20,028,823</u>
Total Operating Expenses	<u><u>183,180,430</u></u>	<u><u>187,230,430</u></u>	<u><u>421,035</u></u>	<u><u>88,892,294</u></u>

General Fund Expenditures and Encumbrances
July 1, 2013 - December 31, 2013

Department	Total Exps. & Encum.	% of Budget Obligated	Year End Forecast	% of Budget Spent
11100 Administration	1,702,296	48.69%	3,457,540	98.90%
21200 Finance	1,932,516	48.79%	3,891,840	98.25%
21400 Information Systems	1,980,990	46.03%	4,209,360	97.81%
23700 Community Development	814,639	50.35%	1,561,280	96.50%
41100 Public Works	14,766	5.19%	29,500	10.36%
43100 Public Service	11,073,134	50.30%	21,993,500	99.90%
43300 Engineering	2,671,447	44.31%	5,799,270	96.20%
44300 Parks and Recreation	3,161,234	46.26%	6,782,640	99.26%
46100 Mass Transit Grant Match	225,000	0.00%	1,165,370	100.00%
51300 Law	861,357	45.13%	1,691,870	88.64%
62300 Police	25,406,600	50.28%	50,118,240	99.19%
62700 Emergency Management	164,907	46.85%	351,280	99.80%
72500 Fire	18,316,552	50.27%	36,197,340	99.35%
81500 Legislative	489,482	50.14%	969,910	99.35%
81700 Civil Service	469,588	38.52%	1,139,660	93.48%
Subtotal - Departmental	<u>69,284,506</u>	<u>49.09%</u>	<u>139,358,600</u>	<u>98.75%</u>
Nondepartmental				
91900 Elections	-	0.00%	228,120	87.74%
93900 Knoxville Partnership	327,520	40.94%	800,080	100.00%
95100 Metropolitan Planning Commission	226,250	25.00%	905,000	100.00%
95200 Knoxville Zoological Gardens	1,104,308	99.61%	1,108,610	100.00%
95300 Community Agency Grants	388,279	54.53%	712,000	100.00%
95600 Waterfront/2nd Creek/Cinema	283,410	49.82%	564,270	99.20%
95900 Community Action Committee	307,820	50.00%	615,640	100.00%
98100 General Fund Reserve	-	0.00%	-	0.00%
99100 Other Non-departmental Expenses	9,000	0.47%	1,904,250	100.00%
99100 Transfers	17,382,236	46.50%	40,916,430	109.45%
Subtotal - Nondepartmental	<u>20,028,823</u>	<u>43.44%</u>	<u>47,754,400</u>	<u>103.57%</u>
Total Operating Expenses	<u>89,313,329</u>	<u>47.70%</u>	<u>187,113,000</u>	<u>99.94%</u>

City of Knoxville
State Street Aid
Balance Sheet - Fund 201
December 31, 2013

Assets	
Cash & Cash Equivalents	\$ (63,333)
Investments	2,648,511
Due from other funds	411,326
Total Assets	<u>\$ 2,996,504</u>
 Liabilities and fund balances	
Liabilities:	
Accounts payable	<u>\$ 76</u>
Total liabilities	<u>76</u>
 Fund Balances:	
Current Year Excess (Deficiency) of Revenues over Expenditures	(86,834)
 Reserved for:	
Nonspendable	-
Restricted	3,083,262
Committed	-
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	<u>2,996,428</u>
Total liabilities and fund balances	<u>\$ 2,996,504</u>

City of Knoxville
State Street Aid
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/2013

	Current Budget	Actual	Variance	% of Budget
Operating Revenue				
Intergovernmental -				
State -				
Other	4,600,000	1,944,981	(2,655,019)	42.28%
Other -				
Other-Interest and Dividends	3,000	1,068	(1,932)	35.60%
Total Operating Revenues	<u>\$ 4,603,000</u>	<u>1,946,049</u>	<u>(2,656,951)</u>	42.28%
Operating Expenditures:				
Street Lighting	3,843,000	1,652,885	2,190,115	43.01%
Total Operating Expenditures	<u>\$ 3,843,000</u>	<u>1,652,885</u>	<u>2,190,115</u>	43.01%
Excess/(Deficiency of Operating Revenues Over (Under) Expenditures	<u>760,000</u>	<u>293,164</u>	<u>(4,847,066)</u>	38.57%
Non Operating:				
Transfers Out	(760,000)	(379,998)	380,002	50.00%
Total Expenditures	<u>\$ (760,000)</u>	<u>(379,998)</u>	<u>380,002</u>	50.00%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ (86,834)</u>		

Projected FY 13/14 Revenue Collections
Fund 201 - State Street Aid Fund
as of December 31, 2013

Account Number	Account Name	Adopted Budget	July 1, 2013 - December 31, 2013			Total Fiscal Year 2013/14	
			Six Month Forecast	Six Month Actual	Variance From Forecast	Year End Forecast	Variance From Budget
5325	Gas & Motor Fuel Tax	4,600,000	1,575,430	1,533,655	(41,775)	4,632,640	32,640
5611	Interest	3,000	1,335	1,068	(267)	2,400	(600)
	Total	<u>4,603,000</u>	<u>1,576,765</u>	<u>1,534,723</u>	<u>(42,042)</u>	<u>4,635,040</u>	<u>32,040</u>

City of Knoxville
 Community Improvement Fund
 Balance Sheet - Fund 202
 December 31, 2013

Assets	
Cash & Cash Equivalents	\$ 1,035
Total Assets	<u>\$ 1,035</u>
 Liabilities and fund balances	
Fund Balances:	
Current Year Excess (Deficiency) of Revenues over Expenditures	1,035
Reserved for:	
Nonspendable	-
Restricted	-
Committed	-
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	<u>1,035</u>
Total liabilities and fund balances	<u>\$ 1,035</u>

City of Knoxville
 Community Improvement Fund
 Schedule of Revenues & Expenditures - GAAP Basis
 For the Period Ended 12/31/2013

	Current Budget	Actual	Variance	% of Budget
Operating Expenditures:				
Legislative	90,000	43,965	46,035	48.85%
Total Operating Expenditures	<u>\$ 90,000</u>	<u>43,965</u>	<u>46,035</u>	48.85%
Excess/(Deficiency of Operating Revenues Over (Under) Expenditures	<u>(90,000)</u>	<u>(43,965)</u>	<u>(46,035)</u>	48.85%
Non Operating:				
Transfers In	90,000	45,000	(45,000)	50.00%
Total Expenditures	<u>\$ 90,000</u>	<u>45,000</u>	<u>(45,000)</u>	50.00%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>\$ 1,035</u></u>		

City of Knoxville
 Abandoned Vehicle Fund
 Balance Sheet - Fund 209
 December 31, 2013

Assets	
Cash & Cash Equivalents	\$ (53,746)
Investments	1,689,492
Total Assets	<u>\$ 1,635,746</u>
 Liabilities and fund balances	
Liabilities:	
Accounts payable	\$ 2,285
Accrued liabilities	9,821
Total liabilities	<u>12,106</u>
 Fund Balances:	
Current Year Excess (Deficiency) of Revenues over Expenditures	(142,180)
 Reserved for:	
Nonspendable	-
Restricted	-
Committed	1,765,820
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	<u>1,623,640</u>
Total liabilities and fund balances	<u>\$ 1,635,746</u>

City of Knoxville
Abandoned Vehicle Fund
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/2013

	Current Budget	Actual	Variance	% of Budget
Operating Revenue				
Charges for Service	430,000	182,596	(247,404)	42.46%
Other -				
Other-Interest and Dividends	2,760	709	(2,051)	25.71%
Other-Miscellaneous	422,900	139,040	(283,860)	32.88%
Total Operating Revenues	<u>\$ 855,660</u>	<u>322,346</u>	<u>(533,314)</u>	37.67%
Operating Expenditures:				
Fleet	1,030,660	464,525	566,135	45.07%
Total Operating Expenditures	<u>\$ 1,030,660</u>	<u>464,525</u>	<u>566,135</u>	45.07%
Excess/(Deficiency of Operating Revenues Over (Under) Expenditures	<u>(175,000)</u>	<u>(142,180)</u>	<u>(1,099,449)</u>	81.25%
Non Operating:				
Appropriated Fund Balance	175,000	-	(175,000)	-
Total Expenditures	<u>\$ 175,000</u>	<u>-</u>	<u>(175,000)</u>	-
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ (142,180)</u>		

City of Knoxville
Animal Control Fund
Balance Sheet - Fund 211
December 31, 2013

Assets

Cash & Cash Equivalents	\$	60
Investments		525,845
Total Assets	\$	525,905

Liabilities and fund balances

Fund Balances:

Current Year Excess (Deficiency) of Revenues over Expenditures		1,748
Reserved for:		
Nonspendable		-
Restricted		-
Committed		524,157
Assigned		-
Unreserved:		
Unassigned		-
Total fund balances		525,905
Total liabilities and fund balances	\$	525,905

City of Knoxville
Animal Control Fund
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/2013

	Current Budget	Actual	Variance	% of Budget
Operating Revenue				
Licenses & Permits	45,000	10,729	(34,271)	23.84%
Other -				
Other-Interest and Dividends	700	212	(488)	30.28%
Total Operating Revenues	<u>\$ 45,700</u>	<u>10,941</u>	<u>(34,759)</u>	23.94%
Operating Expenditures:				
Police	45,700	9,193	36,507	20.12%
Total Operating Expenditures	<u>\$ 45,700</u>	<u>9,193</u>	<u>36,507</u>	20.12%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 1,748</u>		

City of Knoxville
City Court
Balance Sheet - Fund 213
December 31, 2013

Assets	
Cash & Cash Equivalents	\$ (284,766)
Investments	871,470
Total Assets	\$ 586,704
 Liabilities and fund balances	
Liabilities:	
Accounts payable	\$ 63
Accrued liabilities	89,382
Total liabilities	89,445
 Fund Balances:	
Current Year Excess (Deficiency) of Revenues over Expenditures	(594,334)
 Reserved for:	
Nonspendable	-
Restricted	-
Committed	1,091,593
Assigned	-
 Unreserved:	
Unassigned	-
Total fund balances	497,259
Total liabilities and fund balances	\$ 586,704

City of Knoxville
City Court
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/2013

	Current Budget	Actual	Variance	% of Budget
Operating Revenue				
Fines & Forfeits	4,286,950	1,522,549	(2,764,401)	35.52%
Other -				
Other-Interest and Dividends	1,240	401	(839)	32.33%
Other-Miscellaneous	18,160	9,129	(9,031)	50.27%
Total Operating Revenues	\$ 4,306,350	1,532,079	(2,774,271)	35.58%
Operating Expenditures:				
Courts	4,306,350	2,126,413	2,179,937	49.38%
Total Operating Expenditures	\$ 4,306,350	2,126,413	2,179,937	49.38%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ (594,334)</u>		

Projected FY 13/14 Revenue Collections
Fund 213 - City Court
as of December 31, 2013

Account Number	Account Name	Budget	July 1, 2013 - December 31, 2013			Total Fiscal Year 2013/14	
			Six Month Forecast	Six Month Actual	Variance From Forecast	Year End Forecast	Variance From Budget
5521	City Court Fines	1,259,420	594,660	403,925	(190,735)	1,056,430	(202,990)
5522	City Court Costs	2,116,420	1,044,740	741,027	(303,714)	1,824,060	(292,360)
5523	Parking Fines	212,230	105,580	125,940	20,360	194,390	(17,840)
5524	Traffic School	36,060	17,280	19,315	2,035	32,470	(3,590)
5541	Local Litigation Tax	662,820	327,480	232,342	(95,138)	570,370	(92,450)
5581	Red Light Camera Fines - Municipal Court	0	0	0	0	0	0
	Subtotal - Fines & Forfeits	<u>4,286,950</u>	<u>2,089,740</u>	<u>1,522,549</u>	<u>(567,191)</u>	<u>3,677,720</u>	<u>(609,230)</u>
5611	Interest on Investments	1,240	610	401	(209)	960	(280)
5689	Change in Fair Value of Investments	0	0	0	0	0	0
5699	Miscellaneous Revenue	18,160	7,840	9,129	1,289	21,140	2,980
	Subtotal - Misc. Revenue	<u>19,400</u>	<u>8,450</u>	<u>9,530</u>	<u>1,080</u>	<u>22,100</u>	<u>2,700</u>
	Grand Total - Operating Revenues	<u>4,306,350</u>	<u>2,098,190</u>	<u>1,532,079</u>	<u>(566,111)</u>	<u>3,699,820</u>	<u>(606,530)</u>

City of Knoxville
City Inspections
Balance Sheet - Fund 216
December 31, 2013

Assets	
Cash & Cash Equivalents	\$ (13,672)
Investments	485,471
Total Assets	<u>\$ 471,799</u>
Liabilities and fund balances	
Liabilities:	
Accounts payable	\$ 7,800
Accrued liabilities	93,579
Due to other governments	37
Total liabilities	<u>101,416</u>
Fund Balances:	
Current Year Excess (Deficiency) of Revenues over Expenditures	118,393
Reserved for:	
Nonspendable	-
Restricted	-
Committed	251,990
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	<u>370,383</u>
Total liabilities and fund balances	<u>\$ 471,799</u>

City of Knoxville
City Inspections
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/2013

	<u>Current Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>% of Budget</u>
Operating Revenue				
Licenses & Permits	1,561,930	924,730	(637,200)	59.20%
Other -				
Other-Interest and Dividends	600	196	(404)	32.64%
Other-Miscellaneous	-	(377)	(377)	#DIV/0!
Total Operating Revenues	<u>\$ 1,562,530</u>	<u>924,549</u>	<u>(637,981)</u>	59.17%
Operating Expenditures:				
Engineering	2,462,640	1,256,210	1,206,430	51.01%
Total Operating Expenditures	<u>\$ 2,462,640</u>	<u>1,256,210</u>	<u>1,206,430</u>	51.01%
Excess/(Deficiency of Operating Revenues Over (Under) Expenditures	<u>(900,110)</u>	<u>(331,661)</u>	<u>(1,844,411)</u>	36.85%
Non Operating:				
Transfers In	900,110	450,054	(450,056)	50.00%
Total Expenditures	<u>\$ 900,110</u>	<u>450,054</u>	<u>(450,056)</u>	50.00%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 118,393</u>		

Projected FY 13/14 Revenue Collections
Fund 216 - Inspections Fund
as of December 31, 2013

Account Number	Account Name	Budget	July 1, 2013 - December 31, 2013			Total Fiscal Year 2012/13	
			Six Month Forecast	Six Month Actual	Variance From Forecast	Year End Forecast	Variance From Budget
5210	Permits	570	260	210	(50)	460	(110)
5221	Building Permits	760,300	350,850	407,917	57,067	883,980	123,680
5222	Electrical Permits	294,900	147,230	228,247	81,017	459,640	164,740
5223	Plumbing Permits	209,500	111,640	127,663	16,023	257,350	47,850
5224	Mechanical Permits	90,200	52,120	49,759	(2,361)	86,110	(4,090)
5225	Boiler Permits	81,900	49,690	45,791	(3,899)	75,470	(6,430)
5226	Plans Review	124,500	62,120	63,463	1,343	146,320	21,820
5227	Signs	0	0	0	0	0	0
5233	Plans Review Fee	60	30	0	(30)	0	(60)
5289	Sale of Plans, Books & Reports	0	0	1,680	1,680	0	0
5294	Sundry Inspection	0	0	0	0	0	0
	Subtotal - Licenses and Permits	<u>1,561,930</u>	<u>773,940</u>	<u>924,730</u>	<u>150,790</u>	<u>1,909,330</u>	<u>347,400</u>
5611	Interest on Investments	600	280	196	(84)	420	(180)
5902	General Fund Transfer	900,110	450,060	450,054	(6)	552,710	(347,400)
5699	Miscellaneous Revenue	0	0	(377)	(377)	(670)	(670)
	Subtotal - Misc. Revenue	<u>900,710</u>	<u>450,340</u>	<u>449,873</u>	<u>(467)</u>	<u>552,460</u>	<u>(348,250)</u>
5998	Appropriated Fund Balance	0					
	Grand Total - Inspections Fund (216)	<u>2,462,640</u>	<u>1,224,280</u>	<u>1,374,603</u>	<u>150,323</u>	<u>2,461,790</u>	<u>(850)</u>

City of Knoxville
Stormwater
Balance Sheet - Fund 220
December 31, 2013

Assets	
Cash & Cash Equivalents	\$ 115,202
Investments	557,235
Due from other funds	40
Total Assets	\$ 672,477
 Liabilities and fund balances	
Liabilities:	
Accounts payable	\$ 7,270
Accrued liabilities	56,584
Total liabilities	63,854
 Fund Balances:	
Current Year Excess (Deficiency) of Revenues over Expenditures	106,548
 Reserved for:	
Nonspendable	-
Restricted	-
Committed	502,075
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	608,623
Total liabilities and fund balances	\$ 672,477

City of Knoxville
Stormwater
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/2013

	Current Budget	Actual	Variance	% of Budget
Operating Revenue				
Licenses & Permits	89,500	60,368	(29,132)	67.45%
Other -				
Other-Interest and Dividends	1,500	249	(1,251)	16.60%
Total Operating Revenues	<u>\$ 91,000</u>	<u>60,617</u>	<u>(30,383)</u>	66.61%
Operating Expenditures:				
Public Services	501,000	246,772	254,228	49.26%
Engineering	2,445,890	1,135,243	1,310,647	46.41%
Total Operating Expenditures	<u>\$ 2,946,890</u>	<u>1,382,015</u>	<u>1,564,875</u>	46.90%
Excess/(Deficiency of Operating Revenues Over (Under) Expenditures	<u>(2,855,890)</u>	<u>(1,321,398)</u>	<u>(1,595,258)</u>	46.27%
Non Operating:				
Transfers In	2,855,890	1,427,946	(1,427,944)	50.00%
Total Expenditures	<u>\$ 2,855,890</u>	<u>1,427,946</u>	<u>(1,427,944)</u>	50.00%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 106,548</u>		

City of Knoxville
Solid Waste
Balance Sheet - Fund 230
December 31, 2013

Assets		
Cash & Cash Equivalents	\$	600,282
Investments		5,141,238
Total Assets	<u>\$</u>	<u>5,741,520</u>
Liabilities and fund balances		
Liabilities:		
Accounts payable	\$	7,136
Accrued liabilities		16,977
Due to other funds		328
Total liabilities	<u>\$</u>	<u>24,441</u>
Fund Balances:		
Current Year Excess (Deficiency) of Revenues over Expenditures		880,840
Reserved for:		
Nonspendable		-
Restricted		4,836,239
Committed		-
Assigned		-
Unreserved:		
Unassigned		-
Total fund balances	<u></u>	<u>5,717,079</u>
Total liabilities and fund balances	<u>\$</u>	<u>5,741,520</u>

City of Knoxville
Solid Waste
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/2013

	Current Budget	Actual	Variance	% of Budget
Operating Revenue				
Intergovernmental -				
State -				
Other	16,000	-	(16,000)	-
Local	60,000	21,690	(38,310)	36.15%
Charges for Service	795,000	528,086	(266,914)	66.43%
Other -				
Other-Interest and Dividends	12,000	2,280	(9,720)	19.00%
Other-Miscellaneous	250,000	79,916	(170,084)	31.97%
Total Operating Revenues	<u>\$ 1,133,000</u>	<u>631,972</u>	<u>(501,028)</u>	55.78%
Operating Expenditures:				
Engineering	10,912,650	4,490,958	6,421,692	41.15%
Total Operating Expenditures	<u>\$ 10,912,650</u>	<u>4,490,958</u>	<u>6,421,692</u>	41.15%
Excess/(Deficiency of Operating Revenues Over (Under) Expenditures	<u>(9,779,650)</u>	<u>(3,858,986)</u>	<u>(6,922,719)</u>	39.46%
Non Operating:				
Transfers In	9,479,650	4,739,826	(4,739,824)	50.00%
Appropriated Fund Balance	300,000	-	(300,000)	-
Total Expenditures	<u>\$ 9,779,650</u>	<u>4,739,826</u>	<u>(5,039,824)</u>	48.47%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 880,840</u>		

City of Knoxville
Miscellaneous Special Revenue Funds - Consolidated (240)
Balance Sheet
December 31, 2013

Assets	
Cash & Cash Equivalents	\$ 127,764
Investments	10,536,529
Prepaid Expenses	20,500
Total Assets	<u><u>\$ 10,684,793</u></u>
 Liabilities and fund balances	
Liabilities:	
Accounts payable	\$ 18,471
Accrued liabilities	285,506
Due to other governments	8,951
Total liabilities	<u><u>\$ 312,928</u></u>
 Fund Balances:	
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (562,082)
 Reserved for:	
Nonspendable	(8,446)
Restricted	4,519,494
Committed	6,163,739
Assigned	251,139
Unreserved:	
Unassigned	8,021
Total fund balances	<u><u>\$ 10,371,865</u></u>
 Total liabilities and fund balances	 <u><u>\$ 10,684,793</u></u>

City of Knoxville
Miscellaneous Special Revenue Funds - Consolidated (240)
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/13

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Intergovernmental -				
Federal	17,000	158,860	141,860	934.47%
Fines & Forfeits	2,156,800	752,995	(1,403,805)	34.91%
Charges for Service	193,000	67,674	(125,326)	35.06%
Other -				
Other-Interest and Dividends	26,670	4,310	(22,360)	16.16%
Other-Miscellaneous	398,500	230,987	(167,513)	57.96%
Other Financing Sources	1,686,204	-	(1,686,204)	-
Total Revenue	\$ 4,478,174	1,214,826	(3,263,347)	27.13%
Operating Expenditures:				
Mayor's Office & Administration	239,480	165,602	73,878	69.15%
Community Development	10,000	-	10,000	0.00%
Parks and Recreation	269,510	96,967	172,543	35.98%
Public Assembly Facilities	78,750	-	78,750	0.00%
Public Services	148,150	74,110	74,040	50.02%
Police	3,177,160	1,228,087	1,949,073	38.65%
Fire	5,000	-	5,000	0.00%
Emergency Management	123,274	-	123,274	0.00%
Legislative	6,000	1,710	4,290	28.50%
Total Operating Expenditures	\$ 4,057,324	1,566,476	2,490,848	38.61%
Excess/(Deficiency of Operating Revenues	420,850	(351,650)	(5,754,196)	-83.56%
Non Operating:				
Transfers In	(185,680)	92,832	(167,513)	-50.00%
Reserve	(606,530)	-	606,530	-
Transfers Out	-	(303,264)	(303,264)	#DIV/0!
Total Expenditures	\$ (792,210)	(210,432)	135,753	26.56%
Excess (Deficiency) of Revenue		(562,082)		

City of Knoxville
Housing Grants Funds - Consolidated (263)
Balance Sheet
December 31, 2013

Assets

Cash & Cash Equivalents	\$	235,777
Investments		268,285
Inventories		1,199
Notes receivable		1,229,727
Total Assets	\$	<u>1,734,988</u>

Liabilities and fund balances

Liabilities:

Deferred revenue		1,229,727
Total liabilities	\$	<u>1,229,727</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures	\$	2,728
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Reserved for:

Nonspendable		1,199
Restricted		501,334
Committed		-
Assigned		-

Unreserved:

Unassigned		-
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Total fund balances	\$	<u>505,261</u>
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Total liabilities and fund balances	\$	<u>1,734,988</u>
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City of Knoxville
Housing Grants Funds - Consolidated (263)
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/13

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Other -				
Other-Interest and Dividends	-	1,717	1,717	#DIV/0!
Other-Miscellaneous	-	8,132	8,132	#DIV/0!
Total Revenue	<u>\$ -</u>	<u>9,849</u>	<u>9,849</u>	<u>#DIV/0!</u>
Operating Expenditures:				
Community Development	-	7,121	(7,121)	-
Total Operating Expenditures	<u>\$ -</u>	<u>7,121</u>	<u>(7,121)</u>	<u>-</u>
Excess/(Deficiency) of Operating Revenues	<u>-</u>	<u>2,728</u>	<u>16,970</u>	<u>#DIV/0!</u>
Excess (Deficiency) of Revenue		<u><u>\$ 2,728</u></u>		

City of Knoxville
Home Grants Funds - Consolidated (264)
Balance Sheet
December 31, 2013

Assets	
Cash & Cash Equivalents	\$ 352,556
Notes receivable	10,961,032
Total Assets	<u>\$ 11,313,588</u>
 Liabilities and fund balances	
Liabilities:	
Accrued liabilities	3,229
Deferred revenue	10,961,032
Total liabilities	<u>\$ 10,964,261</u>
 Fund Balances:	
Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	\$ 349,327
 Reserved for:	
Nonspendable	-
Restricted	-
Committed	-
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	<u>\$ 349,327</u>
Total liabilities and fund balances	<u>\$ 11,313,588</u>

City of Knoxville
Home Grants Funds - Consolidated (264)
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/13

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Intergovernmental -				
Federal	853,790	479,800	(373,990)	56.20%
Other -				
Other-Interest and Dividends	-	50,602	50,602	#DIV/0!
Other-Miscellaneous	450,000	561,353	111,353	124.75%
Total Revenue	<u>\$ 1,959,470</u>	<u>1,091,755</u>	<u>(867,714)</u>	55.72%
Operating Expenditures:				
Community Development	1,959,470	742,428	1,217,042	37.89%
Total Operating Expenditures	<u>\$ 1,959,470</u>	<u>742,428</u>	<u>1,217,042</u>	37.89%
Excess/(Deficiency) of Operating Revenues	<u>-</u>	<u>349,327</u>	<u>(2,084,756)</u>	#DIV/0!
Excess (Deficiency) of Revenue		<u>\$ 349,327</u>		

City of Knoxville
 Emergency Shelter Grants Funds - Consolidated (269)
 Balance Sheet
 December 31, 2013

Assets	
Cash & Cash Equivalents	\$ (85,973)
Accounts Receivable	55,788
Total Assets	<u>\$ (30,185)</u>
Liabilities and fund balances	
Liabilities:	
Total liabilities	<u>\$ -</u>
Fund Balances:	
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (30,185)
Reserved for:	
Nonspendable	-
Restricted	-
Committed	-
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	<u>\$ (30,185)</u>
Total liabilities and fund balances	<u>\$ (30,185)</u>

City of Knoxville
 Emergency Shelter Grants Funds - Consolidated (269)
 Schedule of Revenues & Expenditures - GAAP Basis
 For the Period Ended 12/31/13

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Intergovernmental -				
Federal	139,330	15,000	(124,330)	10.77%
Other Financing Sources	20,000	-	(20,000)	-
Total Revenue	<u>\$ 159,330</u>	<u>15,000</u>	<u>(144,330)</u>	9.41%
Operating Expenditures:				
Community Development	159,330	45,185	114,145	28.36%
Total Operating Expenditures	<u>\$ 159,330</u>	<u>45,185</u>	<u>114,145</u>	28.36%
Excess/(Deficiency) of Operating Revenues	<u>-</u>	<u>(30,185)</u>	<u>(258,475)</u>	#DIV/0!
Excess (Deficiency) of Revenue		<u><u>\$ (30,185)</u></u>		

City of Knoxville
Empowerment Zone Grant Funds - Consolidated (270)
Balance Sheet
December 31, 2013

Assets

Cash & Cash Equivalents	\$	(503,836)
Investments		608,158
Accounts Receivable		12,213
Notes receivable		2,172,146
Total Assets	\$	<u>2,288,681</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$	16,955
Accrued liabilities		6,814
Deferred revenue		2,172,146
Total liabilities	\$	<u>2,195,915</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures	\$	(406,525)
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Reserved for:

Nonspendable		-
Restricted		499,291
Committed		-
Assigned		-
Unreserved:		
Unassigned		-

Total fund balances	\$	<u>92,766</u>
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Total liabilities and fund balances	\$	<u>2,288,681</u>
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City of Knoxville
Empowerment Zone Grant Funds - Consolidated (270)
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/13

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Other -				
Other-Interest and Dividends	-	14,748	14,748	#DIV/0!
Other-Miscellaneous	-	161,928	161,928	#DIV/0!
Total Revenue	<u>\$ -</u>	<u>176,676</u>	<u>176,676</u>	<u>#DIV/0!</u>
Operating Expenditures:				
Community Development	-	583,201	(583,201)	-
Total Operating Expenditures	<u>\$ -</u>	<u>583,201</u>	<u>(583,201)</u>	<u>-</u>
Excess/(Deficiency) of Operating Revenues	<u>-</u>	<u>(406,525)</u>	<u>759,877</u>	<u>#DIV/0!</u>
Excess (Deficiency) of Revenue		<u><u>\$ (406,525)</u></u>		

City of Knoxville
 EDI-Special Projects Grant Funds - Consolidated (280)
 Balance Sheet
 December 31, 2013

Assets	
Cash & Cash Equivalents	\$ (46)
Accounts Receivable	(58,208)
Total Assets	<u>\$ (58,254)</u>
 Liabilities and fund balances	
Liabilities:	
Total liabilities	<u>\$ -</u>
 Fund Balances:	
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (58,254)
 Reserved for:	
Nonspendable	-
Restricted	-
Committed	-
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	<u>\$ (58,254)</u>
Total liabilities and fund balances	<u>\$ (58,254)</u>

City of Knoxville
 EDI-Special Projects Grant Funds - Consolidated (280)
 Schedule of Revenues & Expenditures - GAAP Basis
 For the Period Ended 12/31/13

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Total Revenue	\$ -	-	-	-
Operating Expenditures:				
Police	-	58,254	(58,254)	-
Total Operating Expenditures	\$ -	58,254	(58,254)	-
Excess/(Deficiency of Operating Revenues	-	(58,254)	58,254	-
Excess (Deficiency) of Revenue		<u>\$ (58,254)</u>		

City of Knoxville
Community Development Grant Funds - Consolidated (290)
Balance Sheet
December 31, 2013

Assets	
Cash & Cash Equivalents	\$ (190,349)
Inventories	29,925
Accounts Receivable	(33,179)
Notes receivable	3,309,435
Total Assets	<u><u>\$ 3,115,832</u></u>
 Liabilities and fund balances	
Liabilities:	
Accounts payable	\$ 14,691
Accrued liabilities	44,405
Deferred revenue	3,309,435
Total liabilities	<u><u>\$ 3,368,531</u></u>
 Fund Balances:	
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (282,624)
 Reserved for:	
Nonspendable	29,925
Restricted	-
Committed	-
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	<u><u>\$ (252,699)</u></u>
 Total liabilities and fund balances	<u><u>\$ 3,115,832</u></u>

City of Knoxville
 Community Development Grant Funds - Consolidated (290)
 Schedule of Revenues & Expenditures - GAAP Basis
 For the Period Ended 12/31/13

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Intergovernmental -				
Federal	1,483,870	286,492	(1,197,378)	19.31%
Other -				
Other-Interest and Dividends	-	14,133	14,133	#DIV/0!
Other-Miscellaneous	150,000	116,125	(33,875)	77.42%
Total Revenue	<u>\$ 1,633,870</u>	<u>416,750</u>	<u>(1,217,120)</u>	25.51%
Operating Expenditures:				
Community Development	1,633,870	699,374	934,496	42.80%
Total Operating Expenditures	<u>\$ 1,633,870</u>	<u>699,374</u>	<u>934,496</u>	42.80%
Excess/(Deficiency) of Operating Revenues	<u>-</u>	<u>(282,624)</u>	<u>(2,151,616)</u>	#DIV/0!
Excess (Deficiency) of Revenue		<u>\$ (282,624)</u>		

City of Knoxville
 Debt Service Funds Consolidation - 300 Funds
 Balance Sheet
 December 31, 2013

Assets	
Cash & Cash Equivalents	\$ 3,095,949
Investments	51,733,247
Notes receivable	1,296,100
Total Assets	\$ 56,125,296
 Liabilities and fund balances	
Liabilities:	
Due to other funds	34,059
Total liabilities	34,059.00
 Fund Balances:	
Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	9,258,404
 Reserved for:	
Nonspendable	-
Restricted	46,832,833
Committed	-
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	56,091,237
Total liabilities and fund balances	\$ 56,125,296

City of Knoxville
Debt Service Funds Consolidation - 300 Funds
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/13

	Current Budget	Actual	Variance	% of
Operating Revenue:				
Property Taxes -				
Current	\$ 22,457,760	16,938,357	(5,519,403)	75.42%
Prior Years	1,199,600	447,478	(752,122)	37.30%
Other -				
Other-Interest and Dividends	533,850	(15,499)	(549,349)	-2.90%
Other-Miscellaneous	152,300	68,118	(84,182)	44.73%
Transfers	1,177,590	588,798	(588,792)	50.00%
Total Revenue	<u>\$ 25,521,100</u>	<u>18,027,252</u>	<u>(7,493,848)</u>	70.64%
Operating Expenditures:				
Finance	23,430	-	23,430	0.00%
NonDepartmental:				
Tax Increment Payments	1,177,590	130,511	1,047,079	11.08%
Debt Service				
Principal retirement	6,571,100	-	6,571,100	0.00%
Interest and Other Costs	2,216,980	872,339	1,344,641	39.35%
Non Operating				
Transfers Out	15,532,000	7,765,998	7,766,002	50.00%
Total Expenditures	<u>\$ 25,521,100</u>	<u>8,768,848</u>	<u>16,752,252</u>	34.36%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 9,258,404</u>		

City of Knoxville
 General Obligation Debt Fund
 Balance Sheet - Fund 305
 December 31, 2013

Assets	
Cash & Cash Equivalents	\$ 2,637,662
Investments	51,733,247
Notes receivable	1,296,100
Total Assets	<u>\$ 55,667,009</u>
 Liabilities and fund balances	
Liabilities:	
Due to other funds	34,059
Total liabilities	<u>\$ 34,059</u>
 Fund Balances:	
Current Year Excess (Deficiency) of Revenues over Expenditures	\$ 8,800,117
 Reserved for:	
Nonspendable	\$ -
Restricted	46,832,833
Committed	-
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	<u>\$ 55,632,950</u>
Total liabilities and fund balances	<u>\$ 55,667,009</u>

City of Knoxville
 General Obligation Debt Fund
 Schedule of Revenues & Expenditures - GAAP Basis
 For the Period Ended 12/31/2013

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Property Taxes -				
Current	\$ 22,457,760	16,938,357	(5,519,403)	75.42%
Prior Years	1,199,600	447,478	(752,122)	37.30%
Other -				
Other-Interest and Dividends	533,850	(15,499)	(549,349)	-2.90%
Other-Miscellaneous	152,300	68,118	(84,182)	44.73%
Total Operating Revenues	<u>\$ 24,343,510</u>	<u>17,438,454</u>	<u>(6,905,056)</u>	71.63%
Operating Expenditures:				
Finance	23,430	-	23,430	0.00%
Total Operating Expenditures	<u>\$ 8,811,510</u>	<u>872,339</u>	<u>7,939,171</u>	9.90%
Excess/(Deficiency of Operating Revenues Over (Under) Expenditures	<u>15,532,000</u>	<u>16,566,115</u>	<u>(14,844,227)</u>	106.66%
Non Operating:				
Transfers Out	(15,532,000)	(7,765,998)	7,766,002	50.00%
Total Expenditures	<u>\$ (15,532,000)</u>	<u>(7,765,998)</u>	<u>7,766,002</u>	50.00%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 8,800,117</u>		

City of Knoxville
Tax Increment
Balance Sheet - Fund 306
December 31, 2013

Assets	
Cash & Cash Equivalents	\$ 458,287
Total Assets	<u>\$ 458,287</u>
 Liabilities and fund balances	
Liabilities:	
Total liabilities	<u>\$ -</u>
 Fund Balances:	
Current Year Excess (Deficiency) of Revenues over Expenditures	\$ 458,287
 Reserved for:	
Nonspendable	\$ -
Restricted	-
Committed	-
Assigned	-
 Unreserved:	
Unassigned	-
Total fund balances	<u>\$ 458,287</u>
Total liabilities and fund balances	<u>\$ 458,287</u>

City of Knoxville
Tax Increment
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/2013

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Total Operating Revenues	\$ -	-	-	-
Operating Expenditures:				
NonDepartmental				
Tax Increment Payments	1,177,590	130,511	1,047,079	11.08%
Total Operating Expenditures	\$ 1,177,590	130,511	1,047,079	11.08%
Excess/(Deficiency) of Operating Revenues Over (Under) Expenditures	<u>(1,177,590)</u>	<u>(130,511)</u>	<u>(1,047,079)</u>	11.08%
Non Operating:				
Transfers In	1,177,590	588,798	(588,792)	50.00%
Total Expenditures	\$ 1,177,590	588,798	(588,792)	50.00%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 458,287</u>		

City of Knoxville
 Capital Project Funds Consolidation - 400 Funds
 Balance Sheet
 December 31, 2013

Assets

Cash & Cash Equivalents	\$	5,236,859
Investments		68,523,019
Accounts Receivable		820,243
Total Assets	\$	74,580,121

Liabilities and fund balances

Liabilities:

Accounts payable	\$	663,650
Accrued liabilities		840,890
Due to other governments		8,824
Deferred revenue		2,778,276
Bonds & other debt		-
Total liabilities		4,291,640.00

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures		(6,510,007)

Reserved for:

Nonspendable		-
Restricted		-
Committed		76,798,488
Assigned		-

Unreserved:

Unassigned		-
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Total fund balances		70,288,481
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Total liabilities and fund balances	\$	74,580,121
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City of Knoxville
 Capital Project Funds Consolidation - 400 Funds
 Schedule of Revenues & Expenditures - GAAP Basis
 For the Period Ended 12/31/13

	Current Budget	Actual	Variance	% of
Operating Revenue:				
Intergovernmental -				
Federal	-	73	73	#DIV/0!
Other -				
Other-Interest and Dividends	-	123,156	123,156	#DIV/0!
Other-Miscellaneous	-	1,001,693	1,001,693	#DIV/0!
Transfers	22,721,530	9,335,790	(13,385,740)	41.09%
Other Financing Sources	31,400,000	-	(31,400,000)	-
Total Revenue	<u>\$ 54,121,530</u>	<u>10,460,712</u>	<u>(43,660,818)</u>	19.33%
Operating Expenditures:				
Mayor's Office	4,575,000	2,522,318	2,052,682	55.13%
Finance	-	158,572	(158,572)	-
Information Systems	1,500,000	-	1,500,000	0.00%
Community Development	1,650,000	1,581,989	68,011	95.88%
South Knoxville Waterfront	-	389,367	(389,367)	-
Parks and Recreation	5,990,000	192,748	5,797,252	3.22%
Public Assembly Facilities	-	99,206	(99,206)	-
Public Services	15,275,000	218,588	15,056,412	1.43%
Engineering	12,480,000	9,206,531	3,273,469	73.77%
Fleet	175,000	-	175,000	0.00%
Police	2,006,530	107,384	1,899,146	5.35%
Fire	470,000	57,910	412,090	12.32%
NonDepartmental:				
Knoxville Zoological Gardens	10,000,000	2,427,306	7,572,694	24.27%
Community Action Committee	-	8,800	(8,800)	-
Total Expenditures	<u>\$ 54,121,530</u>	<u>16,970,719</u>	<u>37,150,811</u>	31.36%
Excess (Deficiency) of Revenue				
Over/Under Expenditures		<u>\$ (6,510,007)</u>		

City of Knoxville
 Capital Projects Fund
 Balance Sheet - Fund 401
 December 31, 2013

Assets	
Cash & Cash Equivalents	\$ 1,951,557
Investments	68,523,019
Accounts Receivable	820,243
Total Assets	<u><u>\$ 71,294,819</u></u>
 Liabilities and fund balances	
Liabilities:	
Accounts payable	\$ 658,136
Due to other governments	8,824
Deferred revenue	307,645
Total liabilities	<u><u>\$ 974,605</u></u>
 Fund Balances:	
Current Year Excess (Deficiency) of Revenues over Expenditures	\$ (6,478,274)
 Reserved for:	
Nonspendable	\$ -
Restricted	-
Committed	76,798,488
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	<u><u>\$ 70,320,214</u></u>
 Total liabilities and fund balances	 <u><u>\$ 71,294,819</u></u>

City of Knoxville
 Capital Projects Fund
 Schedule of Revenues & Expenditures - GAAP Basis
 For the Period Ended 12/31/2013

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Intergovernmental -				
Federal	-	73	73	#DIV/0!
Other -				
Other-Interest and Dividends	-	123,156	123,156	#DIV/0!
Other-Miscellaneous	-	1,001,693	1,001,693	#DIV/0!
Total Operating Revenues	<u>\$ -</u>	<u>1,124,922</u>	<u>1,124,922</u>	<u>#DIV/0!</u>
Operating Expenditures:				
Mayor's Office & Administration	4,575,000	2,522,318	2,052,682	55.13%
Finance	-	158,572	(158,572)	-
Information Systems	1,500,000	-	1,500,000	0.00%
Community Development	1,650,000	1,581,989	68,011	95.88%
South Knoxville Waterfront	-	389,367	(389,367)	-
Parks and Recreation	5,990,000	167,748	5,822,252	2.80%
Public Assembly Facilities	-	99,206	(99,206)	-
Public Services	15,275,000	218,588	15,056,412	1.43%
Engineering	12,480,000	9,199,798	3,280,202	73.72%
Fleet	175,000	-	175,000	0.00%
Police	2,006,530	107,384	1,899,146	5.35%
Fire	470,000	57,910	412,090	12.32%
NonDepartmental				
Knoxville Zoological Gardens	10,000,000	2,427,306	7,572,694	24.27%
Community Action Committee	-	8,800	(8,800)	-
Total Operating Expenditures	<u>\$ 54,121,530</u>	<u>16,938,986</u>	<u>37,182,544</u>	<u>31.30%</u>
Excess/(Deficiency of Operating Revenues Over (Under) Expenditures	<u>(54,121,530)</u>	<u>(15,814,064)</u>	<u>(36,057,622)</u>	<u>29.22%</u>
Non Operating:				
Transfers In	22,721,530	9,335,790	(13,385,740)	41.09%
Appropriated Fund Balance	31,400,000	-	(31,400,000)	-
Reserve	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures	<u>\$ 54,121,530</u>	<u>9,335,790</u>	<u>(44,785,740)</u>	<u>17.25%</u>
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ (6,478,274)</u>		

City of Knoxville
 Proprietary Funds Consolidation - 500 Funds
 Balance Sheet
 December 31, 2013

Assets

Cash & Cash Equivalents	\$	3,957,348
Investments		35,091,977
Inventories		3,798,909
Accounts Receivable		3,710,943
Due from Other Governments		45,872
Due from other funds		79,384
Prepaid Expenses		37,855
Fixed Assets		198,872,621
Total Assets	\$	<u>245,594,909</u>

Liabilities and fund balances

Liabilities:		
Accounts payable	\$	919,417
Accrued liabilities		5,066,876
Deferred revenue		1,418,630
Bonds & other debt		<u>121,312,913</u>
Total liabilities		<u>128,717,836.00</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures		851,766

Reserved for:

Nonspendable		6,310,858
Restricted		108,798,270
Committed		916,179
Assigned		-

Unreserved:

Unassigned		-
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Total fund balances		<u>116,877,073</u>
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Total liabilities and fund balances	\$	<u>245,594,909</u>
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City of Knoxville
Proprietary Funds Consolidation - 500 Funds
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/13

	Current Budget	Actual	Variance	% of
Operating Revenue:				
Other Taxes	5,397,200	2,618,098	(2,779,102)	48.51%
Intergovernmental -				
Federal	4,696,020	2,251,436	(2,444,584)	47.94%
State -				
Other	5,206,100	5,354,877	148,777	102.86%
Local	1,500,000	225,000	(1,275,000)	15.00%
Charges for Service	10,649,910	5,262,114	(5,387,796)	49.41%
Other -				
Other-Interest and Dividends	8,000	75,711	67,711	946.39%
Other-Miscellaneous	162,260	162,042	(218)	99.87%
Transfers	17,435,110	8,841,762	(8,593,348)	50.71%
Other Financing Sources	8,729,640	-	(8,729,640)	-
Total Revenue	<u>\$ 53,784,240</u>	<u>24,791,040</u>	<u>(28,993,200)</u>	46.09%
Operating Expenditures:				
Mayor's Office	-	286,080	(286,080)	-
Parks and Recreation	1,575,280	781,647	793,633	49.62%
Public Assembly Facilities	22,136,250	7,968,361	14,167,889	36.00%
Mass Transit	23,596,720	13,794,329	9,802,391	58.46%
Parking Facilities	5,549,950	877,349	4,672,601	15.81%
NonDepartmental:				
Community Agency Grants	926,040	231,508	694,532	25.00%
Total Expenditures	<u>\$ 53,784,240</u>	<u>23,939,274</u>	<u>29,844,966</u>	44.51%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 851,766</u>		

City of Knoxville
Public Assembly Facilities
Balance Sheet - Fund 503
December 31, 2013

Assets	
Cash & Cash Equivalents	\$ 80,815
Investments	8,763,069
Due from other funds	9
Fixed Assets	8,425,945
Total Assets	<u><u>\$ 17,269,838</u></u>
 Liabilities and fund balances	
Liabilities:	
Accounts payable	\$ 16,869
Accrued liabilities	704,103
Total liabilities	<u><u>\$ 720,972</u></u>
 Fund Balances:	
Current Year Excess (Deficiency) of Revenues over Expenditures	\$ 269,987
 Reserved for:	
Nonspendable	\$ -
Restricted	16,278,879
Committed	-
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	<u><u>\$ 16,548,866</u></u>
 Total liabilities and fund balances	 <u><u>\$ 17,269,838</u></u>

City of Knoxville
Public Assembly Facilities
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/2013

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Charges for Service	1,734,100	787,983	(946,117)	45.44%
Other -				
Other-Interest and Dividends	8,000	3,432	(4,568)	42.90%
Other-Miscellaneous	-	1,069	1,069	#DIV/0!
Total Operating Revenues	\$ 1,742,100	792,484	(949,616)	45.49%
Operating Expenditures:				
Public Assembly Facilities	5,050,070	1,734,725	3,315,345	34.35%
Total Operating Expenditures	\$ 5,050,070	1,734,725	3,315,345	34.35%
Excess/(Deficiency of Operating Revenues Over (Under) Expenditures	(3,307,970)	(942,241)	(4,264,961)	28.48%
Non Operating:				
Transfers In	2,424,460	1,212,228	(1,212,232)	50.00%
Appropriated Fund Balance	883,510	-	(883,510)	-
Total Expenditures	\$ 3,307,970	1,212,228	(2,095,742)	36.65%
Excess (Deficiency) of Revenue Over/Under Expenditures		\$ 269,987		

City of Knoxville
Metro Parking
Balance Sheet - Fund 504
December 31, 2013

Assets	
Cash & Cash Equivalents	\$ 634,164
Investments	2,810,552
Inventories	2,791,495
Fixed Assets	16,879,448
Total Assets	<u>\$ 23,115,659</u>
 Liabilities and fund balances	
Liabilities:	
Total liabilities	<u>\$ -</u>
 Fund Balances:	
Current Year Excess (Deficiency) of Revenues over Expenditures	\$ 483,722
 Reserved for:	
Nonspendable	\$ 1,019,776
Restricted	21,612,161
Committed	-
Assigned	-
 Unreserved:	
Unassigned	-
Total fund balances	<u>\$ 23,115,659</u>
Total liabilities and fund balances	<u>\$ 23,115,659</u>

City of Knoxville
Metro Parking
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/2013

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Charges for Service	1,541,100	726,403	(814,697)	47.14%
Other -				
Other-Interest and Dividends	-	1,899	1,899	#DIV/0!
Other-Miscellaneous	2,000	500	(1,500)	25.00%
Total Operating Revenues	<u>\$ 1,543,100</u>	<u>728,802</u>	<u>(814,298)</u>	47.23%
Operating Expenditures:				
Parking Facilities	5,036,270	307,582	4,728,688	6.11%
Total Operating Expenditures	<u>\$ 5,036,270</u>	<u>307,582</u>	<u>4,728,688</u>	6.11%
Excess/(Deficiency of Operating Revenues Over (Under) Expenditures	<u>(3,493,170)</u>	421,220	<u>(5,542,986)</u>	-12.06%
Non Operating:				
Transfers In	125,000	62,502	(62,498)	50.00%
Appropriated Fund Balance	3,368,170	-	(3,368,170)	-
Total Expenditures	<u>\$ 3,493,170</u>	<u>62,502</u>	<u>(3,430,668)</u>	1.79%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 483,722</u>		

City of Knoxville
 Knoxville Convention Center - Consolidated (506)
 Balance Sheet
 December 31, 2013

Assets

Cash & Cash Equivalents	\$	5,211,736
Investments		23,167,921
Inventories		85,532
Accounts Receivable		723,425
Due from Other Governments		45,872
Prepaid Expenses		15,937
Fixed Assets		127,995,877
Total Assets	\$	<u>157,246,300</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$	752,649
Accrued liabilities		4,323,500
Deferred revenue		22,500
Bonds & other debt		121,312,913
Total liabilities	\$	<u>126,411,562</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures	\$	5,386,571
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Reserved for:

Nonspendable		4,525,684
Restricted		20,006,304
Committed		916,179
Assigned		-

Unreserved:

Unassigned		-
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Total fund balances	\$	<u>30,834,738</u>
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Total liabilities and fund balances	\$	<u>157,246,300</u>
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City of Knoxville
 Knoxville Convention Center - Consolidated (506)
 Schedule of Revenues & Expenditures - GAAP Basis
 For the Period Ended 12/31/13

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Other Taxes	5,397,200	2,618,098	(2,779,102)	48.51%
Intergovernmental -				
State -				
Other	3,155,350	4,329,501	1,174,151	137.21%
Local	1,500,000	-	(1,500,000)	-
Charges for Service	3,649,510	1,789,091	(1,860,420)	49.02%
Other -				
Other-Interest and Dividends	-	69,613	69,613	#DIV/0!
Other-Miscellaneous	139,380	-	(139,380)	-
Other Financing Sources	(24,650)	-	24,650	-
Total Revenue	<u>\$ 13,816,790</u>	<u>8,806,303</u>	<u>(5,010,487)</u>	<u>63.74%</u>
Operating Expenditures:				
Public Assembly Facilities	16,386,180	4,970,249	11,415,931	30.33%
Parking Facilities	513,680	222,527	291,153	43.32%
NonDepartmental:				
Community Agency Grants	926,040	231,508	694,532	25.00%
Total Operating Expenditures	<u>\$ 17,825,900</u>	<u>5,424,284</u>	<u>12,401,616</u>	<u>30.43%</u>
Excess/(Deficiency of Operating Revenues	<u>(4,009,110)</u>	<u>3,382,019</u>	<u>(17,412,103)</u>	<u>-84.36%</u>
Non Operating:				
Transfers In	(4,009,110)	2,004,552	6,013,662	-50.00%
Total Expenditures	<u>\$ (4,009,110)</u>	<u>2,004,552</u>	<u>6,013,662</u>	<u>-50.00%</u>
Excess (Deficiency) of Revenue		<u>\$ 5,386,571</u>		

City of Knoxville
 Mass Transit Funds - Consolidated (507)
 Balance Sheet
 December 31, 2013

Assets

Cash & Cash Equivalents	\$	(2,762,374)
Investments		13,166
Inventories		921,882
Accounts Receivable		2,965,872
Due from other funds		79,375
Fixed Assets		44,978,006
Total Assets	\$	<u>46,195,927</u>

Liabilities and fund balances

Liabilities:		
Accounts payable	\$	24,375
Accrued liabilities		39,273
Deferred revenue		1,396,130
Total liabilities	\$	<u>1,459,778</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures	\$	(3,471,994)

Reserved for:

Nonspendable		765,397
Restricted		47,442,746
Committed		-
Assigned		-

Unreserved:

Unassigned		-
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Total fund balances	\$	<u>44,736,149</u>
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Total liabilities and fund balances	\$	<u>46,195,927</u>
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City of Knoxville
 Mass Transit Funds - Consolidated (507)
 Schedule of Revenues & Expenditures - GAAP Basis
 For the Period Ended 12/31/13

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Intergovernmental -				
Federal	4,696,020	-	(4,696,020)	-
State -				
Other	2,050,750	1,025,376	(1,025,374)	50.00%
Local	-	225,000	225,000	#DIV/0!
Charges for Service	2,432,100	1,310,464	(1,121,636)	53.88%
Other -				
Other-Interest and Dividends	-	641	641	#DIV/0!
Other-Miscellaneous	-	132,634	132,634	#DIV/0!
Other Financing Sources	3,679,480	-	(3,679,480)	-
Total Revenue	<u>\$ 12,858,350</u>	<u>2,694,115</u>	<u>(10,164,235)</u>	20.95%
Operating Expenditures:				
Mass Transit	23,596,720	11,542,893	12,053,827	48.92%
Total Operating Expenditures	<u>\$ 23,596,720</u>	<u>11,542,893</u>	<u>12,053,827</u>	48.92%
Excess/(Deficiency) of Operating Revenues	<u>(10,738,370)</u>	<u>(8,848,778)</u>	<u>(22,218,062)</u>	82.40%
Non Operating:				
Transfers In	(10,738,370)	5,376,784	16,115,154	-50.07%
Total Expenditures	<u>\$ (10,738,370)</u>	<u>5,376,784</u>	<u>16,115,154</u>	-50.07%
Excess (Deficiency) of Revenue		<u>\$ (3,471,994)</u>		

City of Knoxville
City Golf Courses - Consolidated (508)
Balance Sheet
December 31, 2013

Assets	
Cash & Cash Equivalents	\$ 245,443
Accounts Receivable	21,646
Prepaid Expenses	21,916
Fixed Assets	593,346
Total Assets	<u><u>\$ 882,351</u></u>
 Liabilities and fund balances	
Liabilities:	
Accounts payable	\$ 60,745
Total liabilities	<u><u>\$ 60,745</u></u>
 Fund Balances:	
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 45,952
 Reserved for:	
Nonspendable	-
Restricted	775,654
Committed	-
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	<u><u>\$ 821,606</u></u>
 Total liabilities and fund balances	<u><u>\$ 882,351</u></u>

City of Knoxville
City Golf Courses - Consolidated (508)
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/13

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Charges for Service	1,293,100	614,064	(679,036)	47.49%
Other -				
Other-Miscellaneous	20,880	27,839	6,959	133.33%
Other Financing Sources	123,130	-	(123,130)	-
Total Revenue	<u>\$ 1,437,110</u>	<u>641,903</u>	<u>(795,207)</u>	44.67%
Operating Expenditures:				
Parks and Recreation	1,575,280	781,647	793,633	49.62%
Total Operating Expenditures	<u>\$ 1,575,280</u>	<u>781,647</u>	<u>793,633</u>	49.62%
Excess/(Deficiency of Operating Revenues	<u>(138,170)</u>	<u>(139,744)</u>	<u>(1,588,840)</u>	101.14%
Non Operating:				
Transfers In	(138,170)	185,696	323,866	-134.40%
Total Expenditures	<u>\$ (138,170)</u>	<u>185,696</u>	<u>323,866</u>	-134.40%
Excess (Deficiency) of Revenue		<u>\$ 45,952</u>		

City of Knoxville
Internal Services Funds Consolidation - 700 Funds
Balance Sheet
December 31, 2013

Assets

Cash & Cash Equivalents	\$	4,541,243
Investments		95,531,180
Inventories		984,315
Accounts Receivable		727,633
Fixed Assets		25,127,107
Total Assets	\$	<u>126,911,478</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$	75,997
Accrued liabilities		13,453,144
Due to other funds		79,375
Total liabilities		<u>13,608,516.00</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures		5,678,666

Reserved for:

Nonspendable		4,365,383
Restricted		103,258,913
Committed		-
Assigned		-

Unreserved:

Unassigned		-
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Total fund balances		<u>113,302,962</u>
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Total liabilities and fund balances	\$	<u>126,911,478</u>
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City of Knoxville
Internal Services Funds Consolidation - 700 Funds
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/13

	Current Budget	Actual	Variance	% of
Operating Revenue:				
Charges for Service	41,725,900	20,563,230	(21,162,670)	49.28%
Other -				
Other-Interest and Dividends	203,300	80,763	(122,537)	39.73%
Other-Rents and Concessions	91,700	43,072	(48,628)	46.97%
Other-Miscellaneous	28,770	142,932	114,162	496.81%
Transfers	1,633,080	883,164	(749,916)	54.08%
Other Financing Sources	(355,070)	-	355,070	-
Total Revenue	<u>\$ 43,327,680</u>	<u>21,713,161</u>	<u>(21,614,519)</u>	<u>50.11%</u>
Operating Expenditures:				
Finance	26,025,820	11,297,358	14,728,462	43.41%
Information Systems	1,068,050	-	1,068,050	0.00%
Parks and Recreation	7,140	-	7,140	0.00%
Public Assembly Facilities	720	-	720	0.00%
Public Services	2,000	-	2,000	0.00%
Engineering	12,000	-	12,000	0.00%
Fleet	14,068,940	4,126,899	9,942,041	29.33%
Police	630,730	-	630,730	0.00%
Fire	214,440	-	214,440	0.00%
Municipal Facilities	1,297,840	610,238	687,602	47.02%
Total Expenditures	<u>\$ 43,327,680</u>	<u>16,034,495</u>	<u>27,293,185</u>	<u>37.01%</u>
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 5,678,666</u>		

City of Knoxville
 Fleet Services - Consolidated (702)
 Balance Sheet
 December 31, 2013

Assets	
Cash & Cash Equivalents	\$ (178,840)
Investments	35,790,527
Inventories	984,315
Fixed Assets	21,362,359
Total Assets	<u><u>\$ 57,958,361</u></u>
 Liabilities and fund balances	
Liabilities:	
Accounts payable	\$ 9,279
Accrued liabilities	171,681
Total liabilities	<u><u>\$ 180,960</u></u>
 Fund Balances:	
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 2,771,436
 Reserved for:	
Nonspendable	-
Restricted	55,005,965
Committed	-
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	<u><u>\$ 57,777,401</u></u>
 Total liabilities and fund balances	 <u><u>\$ 57,958,361</u></u>

City of Knoxville
 Fleet Services - Consolidated (702)
 Schedule of Revenues & Expenditures - GAAP Basis
 For the Period Ended 12/31/13

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Charges for Service	14,272,070	6,701,149	(7,570,921)	46.95%
Other -				
Other-Interest and Dividends	125,000	47,026	(77,974)	37.62%
Other-Miscellaneous	27,770	119,160	91,390	429.10%
Other Financing Sources	(407,900)	-	407,900	-
Total Revenue	<u>\$ 14,016,940</u>	<u>6,867,335</u>	<u>(7,149,605)</u>	48.99%
Operating Expenditures:				
Fleet	14,068,940	4,126,899	9,942,041	29.33%
Total Operating Expenditures	<u>\$ 14,068,940</u>	<u>4,126,899</u>	<u>9,942,041</u>	29.33%
Excess/(Deficiency) of Operating Revenues	<u>(52,000)</u>	<u>2,740,436</u>	<u>(17,091,646)</u>	-5270.07%
Non Operating:				
Transfers In	(52,000)	31,000	91,390	-59.62%
Total Expenditures	<u>\$ (52,000)</u>	<u>31,000</u>	<u>91,390</u>	-59.62%
Excess (Deficiency) of Revenue		<u><u>\$ 2,771,436</u></u>		

City of Knoxville
 Risk Management - Consolidated (704)
 Balance Sheet
 December 31, 2013

Assets	
Cash & Cash Equivalents	\$ 1,665,119
Investments	28,231,106
Accounts Receivable	727,642
Total Assets	<u>\$ 30,623,867</u>
Liabilities and fund balances	
Liabilities:	
Accounts payable	\$ 22,218
Accrued liabilities	12,234,632
Due to other funds	79,375
Total liabilities	<u>\$ 12,336,225</u>
Fund Balances:	
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 726,897
Reserved for:	
Nonspendable	-
Restricted	17,560,745
Committed	-
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	<u>\$ 18,287,642</u>
Total liabilities and fund balances	<u>\$ 30,623,867</u>

City of Knoxville
Risk Management - Consolidated (704)
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/13

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Charges for Service	7,098,800	3,906,399	(3,192,401)	55.03%
Other -				
Other-Interest and Dividends	47,000	13,896	(33,104)	29.57%
Other-Miscellaneous	1,000	713	(288)	71.30%
Total Revenue	<u>\$ 7,146,800</u>	<u>3,921,008</u>	<u>(3,225,793)</u>	54.86%
Operating Expenditures:				
Finance	7,695,940	3,468,683	4,227,257	45.07%
Total Operating Expenditures	<u>\$ 7,695,940</u>	<u>3,468,683</u>	<u>4,227,257</u>	45.07%
Excess/(Deficiency) of Operating Revenues	<u>(549,140)</u>	452,325	<u>(7,453,050)</u>	-82.37%
Non Operating:				
Transfers In	(549,140)	274,572	823,712	-50.00%
Total Expenditures	<u>\$ (549,140)</u>	<u>274,572</u>	<u>823,712</u>	-50.00%
Excess (Deficiency) of Revenue		<u>\$ 726,897</u>		

City of Knoxville
 Health Care
 Balance Sheet - Fund 705
 December 31, 2013

Assets	
Cash & Cash Equivalents	\$ 1,247,433
Investments	11,944,785
Fixed Assets	12,492
Total Assets	<u>\$ 13,204,710</u>
 Liabilities and fund balances	
Liabilities:	
Accrued liabilities	1,046,830
Total liabilities	<u>\$ 1,046,830</u>
 Fund Balances:	
Current Year Excess (Deficiency) of Revenues over Expenditures	\$ 1,157,725
 Reserved for:	
Nonspendable	\$ -
Restricted	11,000,155
Committed	-
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	<u>\$ 12,157,880</u>
Total liabilities and fund balances	<u>\$ 13,204,710</u>

City of Knoxville
Health Care
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/2013

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Charges for Service	17,349,550	8,452,874	(8,896,676)	48.72%
Other -				
Other-Interest and Dividends	18,000	4,912	(13,088)	27.29%
Other-Miscellaneous	-	763	763	#DIV/0!
Total Operating Revenues	\$ 17,367,550	8,458,549	(8,909,001)	48.70%
 Operating Expenditures:				
Finance	18,329,340	7,828,675	10,500,665	42.71%
Total Operating Expenditures	\$ 18,329,340	7,828,675	10,500,665	42.71%
 Excess/(Deficiency of Operating Revenues Over (Under) Expenditures				
	(961,790)	629,874	(19,409,666)	-65.49%
 Non Operating:				
Transfers In	961,790	527,851	(433,939)	54.88%
Total Expenditures	\$ 961,790	527,851	(433,939)	54.88%
 Excess (Deficiency) of Revenue Over/Under Expenditures				
		<u>\$ 1,157,725</u>		

City of Knoxville
Equipment Replacement Fund
Balance Sheet - Fund 706
December 31, 2013

Assets	
Cash & Cash Equivalents	\$ 121,975
Investments	16,623,449
Fixed Assets	3,752,255
Total Assets	<u>\$ 20,497,679</u>
Liabilities and fund balances	
Liabilities:	
Accounts payable	\$ 44,500
Total liabilities	<u>\$ 44,500</u>
Fund Balances:	
Current Year Excess (Deficiency) of Revenues over Expenditures	\$ 986,995
Reserved for:	
Nonspendable	\$ -
Restricted	19,466,184
Committed	-
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	<u>\$ 20,453,179</u>
Total liabilities and fund balances	<u>\$ 20,497,679</u>

City of Knoxville
Equipment Replacement Fund
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/2013

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Charges for Service	1,800,140	900,108	(900,032)	50.00%
Other -				
Other-Interest and Dividends	12,500	14,850	2,350	118.80%
Other-Miscellaneous	-	22,296	22,296	#DIV/0!
Total Operating Revenues	\$ 1,812,640	937,254	(875,386)	51.71%
Operating Expenditures:				
Finance	540	-	540	0.00%
Information Systems	1,068,050	-	1,068,050	0.00%
Parks and Recreation	7,140	-	7,140	0.00%
Public Assembly Facilities	720	-	720	0.00%
Public Services	2,000	-	2,000	0.00%
Engineering	12,000	-	12,000	0.00%
Police	630,730	-	630,730	0.00%
Fire	214,440	-	214,440	0.00%
Total Operating Expenditures	\$ 1,935,620	-	1,935,620	0.00%
Excess/(Deficiency of Operating Revenues Over (Under) Expenditures	(122,980)	937,254	(2,811,006)	-762.12%
Non Operating:				
Transfers In	70,150	49,741	(20,409)	70.91%
Appropriated Fund Balance	52,830	-	(52,830)	-
Reserve	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures	\$ 122,980	49,741	(73,239)	40.45%
Excess (Deficiency) of Revenue Over/Under Expenditures		\$ 986,995		

City of Knoxville
City Buildings
Balance Sheet - Fund 707
December 31, 2013

Assets	
Cash & Cash Equivalents	\$ 1,685,556
Investments	2,941,305
Total Assets	<u>\$ 4,626,861</u>
 Liabilities and fund balances	
Liabilities:	
Total liabilities	<u>\$ -</u>
 Fund Balances:	
Current Year Excess (Deficiency) of Revenues over Expenditures	\$ 35,614
Reserved for:	
Nonspendable	\$ 4,365,383
Restricted	225,864
Committed	-
Assigned	-
Unreserved:	
Unassigned	-
Total fund balances	<u>\$ 4,626,861</u>
Total liabilities and fund balances	<u>\$ 4,626,861</u>

City of Knoxville
City Buildings
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended 12/31/2013

	Current Budget	Actual	Variance	% of Budget
Operating Revenue:				
Charges for Service	1,205,340	602,700	(602,640)	50.00%
Other -				
Other-Interest and Dividends	800	80	(720)	10.00%
Other-Rents and Concessions	91,700	43,072	(48,628)	46.97%
Total Operating Revenues	<u>\$ 1,297,840</u>	<u>645,852</u>	<u>(651,988)</u>	49.76%
Operating Expenditures:				
Civil Service	-	610,238	(610,238)	-
Municipal Facilities	1,297,840	-	1,297,840	0.00%
Total Operating Expenditures	<u>\$ 1,297,840</u>	<u>610,238</u>	<u>687,602</u>	47.02%
Excess/(Deficiency) of Operating Revenues Over (Under) Expenditures	<u>-</u>	<u>35,614</u>	<u>(1,339,590)</u>	#DIV/0!
Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>\$ 35,614</u></u>		

City of Knoxville, TN
Investment Holdings
12/31/2013

Maturity	Investment Name	Cost	Par Value	Market Value	YTM	CUSIP
1/1/2014	LGIP	224,201,944.18	224,201,944.18	224,201,944.18	0.09000%	
1/1/2014	Chicago, IL taxable G.O. series 2004	775,494.00	700,000.00	700,000.00	2.02843%	1674843J1
1/1/2014	Kane Co., IL School District 131 G.O. series 2010C	511,875.00	500,000.00	500,000.00	0.75069%	484008LG0
1/1/2014	Peoria, IL taxable G.O. series 2010C	259,595.00	250,000.00	250,000.00	1.00001%	713176R98
1/7/2014	Sevier County PBA Adjustable-Rate Bonds (MKAA)	3,020,000.00	3,020,000.00	3,020,000.00	4.80000%	818203AQ4
1/15/2014	Gloucester Co., NJ G.O. series 2009	253,442.50	250,000.00	250,160.00	0.38088%	379699YQ8
1/17/2014	Safra National Bank	125,000.00	125,000.00	125,000.00	0.80000%	786580XN5
2/1/2014	Andover, MN taxable G.O. series 2012C	321,916.80	320,000.00	320,195.20	0.45064%	034313ZJ8
2/1/2014	Galveston, TX taxable G.O. series 2009A	672,119.50	650,000.00	651,300.00	0.50002%	364195BC0
2/1/2014	Garner, NC taxable G.O. series 2010	120,763.20	120,000.00	120,115.20	1.30015%	366244GW5
2/1/2014	Kent, CT taxable G.O. series 2012	492,636.20	490,000.00	490,220.50	0.69997%	490206CV9
2/1/2014	Montgomery, MN G.O. series 2010-B (BABs)	620,000.00	620,000.00	621,054.00	2.69953%	613868JH2
2/1/2014	Richfield, MN taxable G.O. series 2012B	211,463.70	210,000.00	210,119.70	0.50069%	7633256E2
2/1/2014	Rochester, MN taxable G.O. series 2010-A	241,744.80	240,000.00	240,076.80	0.95039%	771588RA0
2/15/2014	Dallas, TX taxable G.O. series 2005B	488,345.00	500,000.00	499,095.00	1.10004%	235218K60
2/15/2014	Irving Independent School Dist, TX GO series 2009	262,350.00	250,000.00	251,332.50	0.48002%	463813SK2
2/15/2014	Mansfield, TX Ind School District taxable G.O. series 2013-C	251,193.60	245,000.00	246,021.65	0.42125%	564386HR4
2/15/2014	Midland, TX College Dist taxable G.O. series 2012	102,419.00	100,000.00	100,184.00	0.59050%	597767CC4
3/1/2014	Baldwin, WI taxable G.O. series 2012A	115,000.00	115,000.00	114,993.10	0.60000%	058327EC7
3/1/2014	Charles Co., MD	250,796.70	245,000.00	245,700.70	0.55011%	1598076S0
3/1/2014	Jackson Co., MS taxable G.O. series 2003	519,985.00	500,000.00	503,470.00	0.50100%	467214M90
3/1/2014	Sumter Co., SC taxable G.O. series 2010-A	301,878.00	300,000.00	300,690.00	1.80031%	866560HD0
3/1/2014	Washington Co., WI taxable G.O. series 2012	105,941.85	105,000.00	105,122.85	0.50011%	938752MY5
3/14/2014	Everbank	250,000.00	250,000.00	250,000.00	0.50000%	29976DNP1
3/14/2014	FHLB	1,036,036.01	1,000,000.00	1,004,490.00	1.08600%	3133XVVKV0
3/15/2014	State of Connecticut taxable G.O. series 2008A	769,563.20	715,000.00	720,326.75	0.92574%	20772GD88
3/21/2014	CIT Bank	250,000.00	250,000.00	250,000.00	1.15000%	17284AYS1
4/1/2014	Dorchester Co., SC G.O. series 2012	308,334.00	300,000.00	301,998.00	0.38090%	258147RK5
4/1/2014	Knoxville Utilities Board taxable series 2010C	206,570.00	200,000.00	200,616.00	1.00007%	499815JB5
4/1/2014	Memphis, TN taxable G.O. series 2012-B	200,000.00	200,000.00	200,136.00	0.65000%	588145ZK3
5/1/2014	Cook Co., IL School District 135 G.O. series 2003A	263,053.00	250,000.00	250,715.00	2.54220%	214831JN0
5/1/2014	Montgomery Co., TN taxable G.O. series 2008	328,428.00	300,000.00	304,443.00	0.85014%	6136642H3
5/1/2014	State of Ohio taxable G.O. series 2008A	140,475.00	125,000.00	126,788.75	1.42469%	67520F37
5/1/2014	Richland Co., SC School District #2 G.O. 2010E (BABs)	351,277.50	350,000.00	351,256.50	1.69018%	763682YQ8
5/1/2014	State of Tennessee taxable G.O. series 2009D	517,135.00	500,000.00	503,490.00	1.40014%	880541NE3
5/1/2014	TN State School Bond Authority series 2005B	375,791.50	350,000.00	354,322.50	2.05017%	880557H48
6/1/2014	Cedar Rapids, IA taxable G.O. series 2010B	262,115.00	250,000.00	252,645.00	1.10000%	15052BGS0
6/1/2014	Cocke Co., TN taxable G.O. series 2011A	100,000.00	100,000.00	100,174.00	0.90000%	191594ND8
6/1/2014	Columbus, OH	205,036.00	200,000.00	201,048.00	0.55013%	199491U25
6/1/2014	Crossville, TN taxable G.O. series 2012-B	204,980.00	200,000.00	201,338.00	0.60045%	227669MZ8
6/1/2014	Gaston Co., NC G.O. series 2009C	254,902.50	250,000.00	251,767.50	0.40068%	367298VJ1
6/1/2014	Iowa City, IA G.O. series 2010B	204,476.00	200,000.00	201,414.00	0.34028%	462308YZ4
6/1/2014	State of Maine taxable G.O. series 2011A	508,435.00	500,000.00	503,035.00	0.40091%	56052AXD3
6/1/2014	Maui Co., HI G.O. series 2010B	508,765.00	485,000.00	492,609.65	0.47012%	5772852C2
6/1/2014	Morton Grove, IL taxable G.O. series 2009A	105,254.00	100,000.00	100,938.00	1.00017%	619262EN4
6/1/2014	New York City taxable G.O. series 2005O	1,015,942.80	915,000.00	930,042.60	1.41009%	64965EC62
6/1/2014	North Iowa Comm College District GO series 2012-1	252,377.50	250,000.00	250,550.00	0.35056%	660142LY4
6/1/2014	Smyma, TN taxable G.O./Rev. series 2009	207,038.00	200,000.00	202,318.00	1.96027%	832832HQ5
6/1/2014	Winston-Salem, NC taxable G.O. series 2010C	506,865.00	500,000.00	503,465.00	1.80011%	9756725A0
6/2/2014	Compass Bank	250,000.00	250,000.00	250,000.00	0.80000%	20449E5S1
6/6/2014	Sovereign Bank	250,000.00	250,000.00	250,000.00	0.75000%	84603MZ33
6/23/2014	Merrick Bank	250,000.00	250,000.00	250,000.00	0.45000%	59012Y2A4
7/1/2014	Memphis, TN taxable G.O. series 2010-E	406,728.00	400,000.00	403,716.00	2.00028%	586145XA7
7/1/2014	Metro Nashville, TN taxable G.O. series 2010-C	1,483,210.25	1,425,000.00	1,441,230.75	1.34163%	592112EV4
7/1/2014	Metro Nashville, TN taxable G.O. series 2012B	200,000.00	200,000.00	199,906.00	0.51497%	592112LE4
7/1/2014	Pima Co., AZ School Dist #1 G.O. series 2011	712,894.00	700,000.00	702,884.00	0.63034%	721799D76
7/15/2014	Newport News, VA taxable G.O. series 2012-A	225,000.00	225,000.00	225,119.25	0.62895%	652233EQ6
7/28/2014	Valley National Bank	250,000.00	250,000.00	250,000.00	0.60000%	91979NAR6
8/1/2014	Alaska Municipal Bond Bank G.O. series 2010B-4	503,145.00	500,000.00	504,400.00	2.20007%	01179PN45
8/1/2014	Kauai Co., HI taxable BABs series 2010A (BABs)	1,269,871.60	1,240,000.00	1,252,834.00	0.50009%	486116XD3
8/1/2014	State of Massachusetts taxable G.O. series 2004A	475,576.50	450,000.00	462,024.00	0.41130%	57582NUA1
8/1/2014	State of Mississippi taxable G.O. series 2011-D	196,511.25	195,000.00	195,898.10	0.75004%	6055807H6
8/1/2014	Norwalk, CT taxable G.O. series 2010-F	232,162.00	230,000.00	232,228.70	1.75012%	668844DM2
8/1/2014	State of Ohio G.O. series 2010A	210,870.00	200,000.00	204,054.00	0.50036%	677521AM8
8/1/2014	State of Oregon taxable G.O. series 2010B	783,772.50	750,000.00	759,195.00	0.60025%	68608KZM3
8/1/2014	Stratford, CT taxable G.O. series 2011A	860,486.80	840,000.00	844,561.20	0.78900%	862811U20
8/15/2014	Hamilton, NJ Board of Education G.O. series 2012	417,730.70	415,000.00	416,738.85	0.60054%	408072GN0
8/15/2014	State of New Jersey taxable G.O. series 2010R	575,612.30	565,000.00	569,921.15	1.31261%	646039TH0
8/15/2014	Socorro, TX Independent School District G.O. series 2006	247,905.00	250,000.00	248,815.00	0.55058%	833714O76
9/1/2014	Huntsville, AL taxable G.O. series 2010-B	160,000.00	160,000.00	161,102.40	1.74693%	447025JD0
9/1/2014	Huntsville, AL taxable G.O. series 2010-D	200,000.00	200,000.00	201,220.00	1.74693%	447025JW8
9/1/2014	Johnson Co., KS taxable G.O. series 2010-C	405,000.00	405,000.00	407,883.60	1.49984%	47844PAB1
10/1/2014	Louisville-Jefferson Co., KY taxable G.O. series 2010E	511,485.00	500,000.00	506,050.00	0.45031%	546585FB1
10/1/2014	Norfolk, VA taxable G.O. series 2012-B	257,692.50	250,000.00	252,342.50	0.67015%	655867MJ5
10/1/2014	State of Texas taxable G.O. series 2011	524,465.00	500,000.00	509,915.00	0.50013%	882722H95

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10/1/2014	Will Co., IL School District 122 G.O. series 2009D	538,000.00	500,000.00	514,340.00	0.65045%	968852WP4
10/15/2014	Baltimore, MD taxable G.O. series 2005B	343,413.00	315,000.00	324,931.95	0.70009%	059189EF3
10/15/2014	PEFCO	537,370.00	500,000.00	510,970.00	1.12091%	742651DH2
10/15/2014	State of Rhode Island taxable G.O. series 2013B	460,000.00	460,000.00	459,802.20	0.44998%	76222RNP3
11/1/2014	Clark Co., NV taxable G.O. series 2009B	216,230.00	200,000.00	205,468.00	0.75000%	180848DL4
11/1/2014	Menomonee Falls, WI taxable G.O. series 2010	774,457.50	750,000.00	752,205.00	2.81153%	587057XV7
11/1/2014	Moline, IL taxable G.O. series 2004-C	365,925.00	340,000.00	344,525.40	1.55051%	608557TC8
11/1/2014	Port of Seattle, WA taxable G.O. series 2004C	779,438.10	735,000.00	763,973.70	0.50026%	735371MX1
11/1/2014	State of Rhode Island G.O. series 2005	593,488.50	550,000.00	571,274.00	0.59041%	76222RLS9
11/15/2014	Cook Co., IL taxable G.O. series 2010-E	263,525.00	250,000.00	253,910.00	0.90010%	213185DW8
11/15/2014	New York, NY taxable G.O. series 2009F	283,547.50	250,000.00	260,742.50	1.40022%	64966HEM8
11/15/2014	Will Co., IL taxable G.O. series 2010B	105,116.00	100,000.00	101,832.00	0.75033%	968657FG6
12/1/2014	Bergen Co., NJ taxable G.O. series 2012D	400,468.00	400,000.00	400,836.00	0.44026%	083763KL5
12/1/2014	Denver, CO School District #1 G.O. series 2012A	287,633.70	270,000.00	279,360.90	0.54010%	249174QQ9
12/1/2014	Dublin, OH City School District G.O. series 2005	495,305.00	500,000.00	497,415.00	0.50009%	26371CJQ4
12/1/2014	Lexington-Fayette Co., KY taxable G.O. series 2010F (BABs)	513,925.00	500,000.00	506,165.00	0.85019%	52808ESL8
12/1/2014	Mercer Co., NJ taxable G.O. series 2005	420,739.80	380,000.00	395,827.00	0.75013%	587839UN9
12/1/2014	Minneapolis/St. Paul Metro, MN G.O. series 2010F (BABs)	768,150.00	750,000.00	758,152.50	0.50015%	591852QL5
12/1/2014	Oshkosh, WI taxable G.O. series 2009-A	315,837.00	300,000.00	307,863.00	0.80004%	68825EP94
12/1/2014	Palatine, IL taxable G.O. series 2012	508,413.80	505,000.00	507,888.60	0.65003%	696089ZS3
12/1/2014	Snohomish Co., WA G.O. series 2011A	705,367.00	650,000.00	676,929.50	0.49018%	833085P98
12/15/2014	Georgetown, MA taxable G.O. series 2012	130,000.00	130,000.00	130,248.30	0.54996%	372838JZ6
12/15/2014	State of New York taxable G.O. series 2011F	501,475.00	500,000.00	502,555.00	0.90011%	649791GP9
12/15/2014	St. Charles, IL Park District G.O. series 2010-B (BABs)	834,248.00	800,000.00	812,760.00	1.00005%	787760HX8
12/28/2014	Brand Banking Company	250,000.00	250,000.00	250,000.00	0.50000%	105245DR2
12/29/2014	Sun National Bank	250,000.00	250,000.00	250,000.00	0.50000%	86682ABW0
1/1/2015	Chicago, IL taxable G.O. series 2005A	187,795.60	170,000.00	177,092.40	1.75001%	167485BT7
1/16/2015	Safra National Bank	125,000.00	125,000.00	125,000.00	1.00000%	786580XM7
2/1/2015	Andover, MN taxable G.O. series 2012C	841,412.80	835,000.00	838,582.15	0.63025%	034313ZK5
2/1/2015	Duluth, MN taxable G.O. series 2012G	631,756.25	625,000.00	627,681.25	0.50023%	264438ZP0
2/1/2015	State of Hawaii taxable G.O. series 2010DX (BABs)	523,125.00	500,000.00	512,105.00	0.50004%	419791YG7
2/1/2015	Orleans Parish, LA Schools taxable GO series 2011	308,880.00	300,000.00	302,973.00	1.20005%	686663VY8
2/1/2015	Osseo, MN School District #279 taxable G.O. series 2009A	278,327.40	255,000.00	269,058.15	0.60017%	688443H86
2/1/2015	Richfield, MN taxable G.O. series 2012B	100,498.00	100,000.00	100,429.00	0.79029%	7633256F9
2/1/2015	Sangamon Co., IL Sch Dist #186 G.O. series 2009B	177,457.50	165,000.00	170,654.55	1.60009%	800768HW0
2/1/2015	West St. Paul, MN taxable G.O. series 2012-A	102,971.00	100,000.00	101,120.00	0.78015%	955689YJ9
2/13/2015	Banco Bilbao Vizcaya Puerto Rico	250,000.00	250,000.00	250,000.00	1.00000%	059457UE9
2/15/2015	Barbers Hill, TX Independent School Dist G.O. series 2005	493,650.00	500,000.00	496,155.00	0.63044%	067167KC9
2/15/2015	Houston, TX Independent School District G.O. series 2005A	246,625.00	250,000.00	248,747.50	0.67049%	4424024P5
2/15/2015	Mansfield, TX Ind School District taxable G.O. series 2013-C	270,159.75	255,000.00	264,343.20	0.50040%	564386HS2
2/15/2015	Murphy, TX taxable G.O. series 2012	290,276.25	275,000.00	282,535.00	0.92033%	626752RY7
2/20/2015	Bank of China	250,000.00	250,000.00	249,505.00	0.54992%	06426RJC8
3/1/2015	Charles Co., MD	253,646.05	245,000.00	249,277.70	0.65030%	1598076T8
3/1/2015	Fort Worth, TX taxable G.O. series 2009	1,104,610.00	1,000,000.00	1,055,520.00	0.45009%	349425F86
3/1/2015	Lake Mills, WI Area School Dist G.O. series 2011	160,535.05	155,000.00	157,052.20	0.75032%	510201CK0
3/1/2015	New York City taxable G.O. series 2005J	1,101,050.00	1,000,000.00	1,047,220.00	1.00003%	64966EBH9
3/1/2015	New York, NY taxable G.O. series 2010G-2	522,815.00	500,000.00	512,965.00	1.75025%	64966HXY1
3/1/2015	Pipestone, MN Sch Dist #2689 taxable G.O. series 2013A	504,225.00	500,000.00	502,310.00	0.52028%	724114BH5
3/1/2015	Washington Co., WI taxable G.O. series 2012	116,282.25	115,000.00	115,531.30	0.65013%	938752M22
4/1/2015	DeSoto Co. MS School District G.O. series 2006	488,046.65	455,000.00	476,011.90	0.70005%	241559ML4
4/1/2015	Gilroy, CA Unified School Dist G.O. series 2011	264,105.00	250,000.00	256,735.00	2.35008%	376087C23
4/1/2015	Manitowoc Co., WI taxable G.O. series 2010	300,209.70	295,000.00	298,637.35	1.50003%	563554RL0
4/1/2015	Memphis, TN taxable G.O. series 2012-B	165,000.00	165,000.00	165,407.55	1.00000%	586145ZL1
4/1/2015	Washington Co., TN taxable G.O. series 2011	261,558.60	255,000.00	257,200.65	0.80089%	938650LD8
4/1/2015	State of Ohio taxable G.O. series 2011A	257,795.00	250,000.00	253,657.50	0.63008%	677521LJ3
5/1/2015	State of Tennessee taxable G.O. series 2009D	317,547.00	300,000.00	308,655.00	0.75033%	880541NF0
5/15/2015	State of Michigan taxable G.O. series 2012A	914,551.65	915,000.00	913,014.45	0.81676%	5946107R2
6/1/2015	Cleveland, TN taxable G.O. series 2010	426,126.15	415,000.00	424,586.50	1.75023%	186523AY2
6/1/2015	Columbia, SC G.O. series 2011C	211,550.00	200,000.00	207,384.00	0.60022%	198432HE9
6/1/2015	Cook Co., IL Comm College Dist taxable G.O. series 2012D	62,366.40	60,000.00	61,132.80	0.70007%	216129EV4
6/1/2015	Des Moines, IA Area Community College	335,085.30	330,000.00	332,775.30	0.70020%	250097A77
6/1/2015	Des Moines, IA Area Community College	280,000.00	280,000.00	280,137.20	0.69995%	250097B92
6/1/2015	Eastern IA Community College Dist G.O. series 2011	141,627.15	135,000.00	138,501.90	0.80013%	276540ZG9
6/1/2015	Hawkeye Community College Dist, IA G.O. series 2010	365,571.40	340,000.00	351,413.80	0.70012%	42016AGP0
6/1/2015	Jackson Co., MS taxable G.O. series 2013	150,000.00	150,000.00	149,952.00	0.79997%	467214Q88
6/1/2015	Maui Co., HI taxable G.O. series 2010A	264,697.65	255,000.00	259,444.65	0.80004%	577285X95
6/1/2015	Morton Grove, IL taxable G.O. series 2009A	159,675.00	150,000.00	154,609.50	1.45024%	619262EP9
6/1/2015	Pottawattamie Co., IA taxable G.O. series 2009	428,577.00	400,000.00	413,700.00	0.76273%	737875EY6
6/15/2015	San Francisco, CA taxable G.O. series 2008-R2	531,202.00	475,000.00	501,999.00	1.10007%	797646JW7
7/1/2015	Metro Nashville, TN taxable G.O. series 2012B	200,000.00	200,000.00	199,570.00	0.68996%	592112LF1
7/1/2015	Tucson, AZ taxable G.O. series 2012B	538,343.75	535,000.00	540,146.70	1.30012%	898711P91
7/22/2015	First National Bank Elk River, MN	250,000.00	250,000.00	249,762.50	0.60000%	32112EDY0
8/1/2015	Kauai Co., HI taxable G.O. series 2010A	424,021.70	400,000.00	413,256.00	0.69241%	486116XE1
8/1/2015	Kern Co., CA High School District G.O. series 2011	254,522.50	250,000.00	254,817.50	2.00026%	492246MG5
8/1/2015	Milwaukee Co., WI taxable G.O. series 2009E	533,780.00	500,000.00	519,325.00	0.80010%	602245VF6

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8/1/2015	State of Mississippi taxable G.O. series 2011-D	434,639.00	425,000.00	430,652.50	0.82006%	6055807J2
8/1/2015	Oshkosh, WI taxable G.O. series 2010B	254,457.50	250,000.00	255,280.00	1.70009%	68825EV97
8/1/2015	Rio Rancho, NM G.O. series 2009	281,639.70	270,000.00	279,369.00	0.75035%	767165DK6
8/1/2015	Stamford, CT taxable G.O. series 2009 (BABs)	315,918.00	300,000.00	312,198.00	0.69015%	852634BF0
8/1/2015	Superior, WI taxable G.O. series 2012A	155,000.00	155,000.00	155,502.20	0.84997%	868392WS6
8/3/2015	Enerbank USA	250,000.00	250,000.00	249,667.50	0.50000%	29266NWWY9
8/7/2015	FirstBank Puerto Rico	250,000.00	250,000.00	249,845.00	0.80000%	33764JYC3
8/14/2015	Great Southern Bank	250,000.00	250,000.00	249,492.50	0.60000%	39120VRD8
8/15/2015	Arlington MA taxable G.O. bonds seires 2011-B	133,004.30	130,000.00	132,289.30	1.40021%	041609VE5
8/15/2015	Denton, TX Independent Sch Dist G.O. series 2012-B	486,485.00	500,000.00	494,795.00	0.85002%	2490017B8
8/15/2015	Denton, TX Ind School Dist taxable G.O. series 2012-C	518,640.00	500,000.00	510,025.00	0.63030%	249002AM8
8/15/2015	El Paso, TX	575,605.00	500,000.00	539,055.00	0.82002%	283734HH7
8/15/2015	Hamilton, NJ Board of Education G.O. series 2012	503,015.00	500,000.00	502,810.00	0.77032%	408072GP5
8/17/2015	American Express Centurion	250,000.00	250,000.00	249,517.50	0.70000%	02587DRR1
8/21/2015	Discover Bank	250,000.00	250,000.00	249,577.50	0.75000%	254671UE8
8/24/2015	Private Bank & Trust Co.	250,000.00	250,000.00	249,440.00	0.60000%	74267GTK3
8/28/2015	Gibraltar Private Bank & Trust	250,000.00	250,000.00	250,000.00	0.80000%	37475PCK6
9/1/2015	Austin, TX taxable G.O. series 2012B	259,337.50	250,000.00	255,607.50	0.70030%	052396Q43
9/1/2015	Florence, KY taxable G.O. series 2012	103,272.00	100,000.00	102,310.00	1.00015%	340200JX3
9/23/2015	State Bank of India	250,000.00	250,000.00	249,825.00	0.85000%	856284P40
9/28/2015	GE Capital Bank	250,000.00	250,000.00	249,777.50	0.80000%	36157QQX8
10/1/2015	New York City taxable G.O. series FY11C-2	492,665.25	475,000.00	488,452.00	1.50014%	150014H4C1
10/1/2015	New York, NY taxable G.O. series FY2012 D-2	500,000.00	500,000.00	505,965.00	1.44996%	64966JQV1
10/1/2015	Norfolk, VA taxable G.O. series 2012-B	203,483.35	185,000.00	195,008.50	0.95006%	655867MK2
10/1/2015	Will Co., IL School District 122 G.O. series 2005A	393,403.50	345,000.00	369,181.05	0.85023%	968852UP6
10/15/2015	Baltimore, MD taxable G.O. series 2006B	814,821.00	700,000.00	761,173.00	1.00022%	059189EQ9
10/15/2015	State of Rhode Island taxable G.O. series 2013B	485,000.00	485,000.00	483,758.40	0.68998%	76222RNQ1
10/30/2015	Capital One Bank	250,000.00	250,000.00	249,362.50	0.60000%	140420NC0
11/1/2015	State of Massachusetts G.O. series 2002C	584,525.00	515,000.00	563,574.80	0.85018%	57582NDN2
11/1/2015	State of Mississippi taxable G.O. series 2010D	306,918.00	300,000.00	307,587.00	1.49889%	6055806C8
11/1/2015	State of Mississippi taxable G.O. series 2006E	855,997.50	750,000.00	810,157.50	0.70008%	605580US6
11/1/2015	Moline, IL taxable G.O. series 2012C	302,109.00	300,000.00	301,080.00	1.30011%	608557WT7
11/15/2015	Berks Co., PA taxable G.O. series 2012A	100,102.00	100,000.00	99,889.00	0.85037%	084509SU3
11/16/2015	Doral Bank	250,000.00	250,000.00	249,447.50	0.75000%	25811L5A3
12/1/2015	Bergen Co., NJ taxable G.O. series 2012D	555,164.50	550,000.00	553,652.00	0.68002%	083763KM3
12/1/2015	Columbus, OH taxable G.O. series 2012-8	348,330.50	350,000.00	349,205.50	0.79017%	199492CL1
12/1/2015	State of Mississippi G.O. series 2005	280,410.00	250,000.00	271,875.00	0.74020%	605580PF0
12/1/2015	Naperville, IL taxable G.O. series 2010B (BABs)	267,490.00	250,000.00	259,262.50	0.74026%	630412ST2
12/1/2015	Olentangy School District, OH taxable G.O. series 2012A	304,123.50	285,000.00	296,699.25	0.75031%	680616VQ9
12/1/2015	Orland Park, IL taxable G.O. series 2013B	350,000.00	350,000.00	348,820.50	0.74996%	686356QE9
12/1/2015	Palatine, IL taxable G.O. series 2012	513,707.70	510,000.00	512,896.80	0.75010%	696089ZT1
12/1/2015	Park Ridge Recreation & Park District, IL G.O. series 2013B	430,000.00	430,000.00	430,731.00	0.79998%	700790HB7
12/4/2015	Bank Hapoalim	250,000.00	250,000.00	249,197.50	0.60000%	06251AA26
12/15/2015	Champaign, IL BABs series 2010	549,931.80	515,000.00	535,383.70	0.75034%	158375LG8
12/15/2015	Georgetown, MA taxable G.O. series 2012	130,000.00	130,000.00	130,040.30	0.69996%	372838KA9
12/18/2015	Sallie Mae Bank	250,000.00	250,000.00	249,157.50	0.70000%	795450RX5
12/30/2015	Aurora, IL taxable G.O. series 2009-A (BABs)	542,632.50	500,000.00	525,555.00	1.15034%	051645YK9
1/1/2016	Crystal Lake, IL taxable G.O. series 2009A	439,064.00	400,000.00	419,520.00	1.10010%	229255FL3
2/1/2016	Andover, MN taxable G.O. series 2012C	849,377.10	845,000.00	845,000.00	0.83005%	034313ZL3
2/1/2016	Duluth, MN taxable G.O. series 2012G	640,969.00	635,000.00	635,000.00	0.70031%	264438ZQ8
2/1/2016	Eden Prairie, MN School District G.O. series 2009B	971,181.50	850,000.00	925,692.50	0.89483%	279533TK9
2/1/2016	Galveston Co., TX BABs series 2009B	151,324.60	140,000.00	147,170.80	1.10032%	364195BU0
2/1/2016	State of Hawaii taxable G.O. series 2010DX (BABs)	2,161,870.00	2,000,000.00	2,084,160.00	0.70018%	419791YH5
2/1/2016	Oswego School District #308, IL G.O. series 2010A	873,184.00	800,000.00	829,456.00	1.25008%	488764TT8
2/1/2016	Kingsport, TN taxable G.O. series 2005	253,655.50	230,000.00	251,868.40	0.83004%	496440J33
2/1/2016	Knox Co., TN G.O. series 2003A	56,240.00	50,000.00	54,481.50	0.59019%	499512M24
2/1/2016	Knox Co., TN Industrial Development Bd taxable series 1991	1,113,305.70	1,140,000.00	1,121,315.40	0.80603%	499530KR3
2/1/2016	Minnetrusta, MN taxable G.O. series 2013B	170,000.00	170,000.00	170,096.90	1.09984%	604229KB9
2/1/2016	State of Nevada taxable G.O. series 2013E	479,865.60	480,000.00	476,049.60	0.75016%	641461XX1
2/1/2016	Richfield, MN taxable G.O. series 2012B	120,240.00	120,000.00	120,000.00	0.94009%	7633256G7
2/1/2016	West St. Paul, MN taxable G.O. series 2012-A	212,742.85	205,000.00	208,038.10	0.89024%	955669YK6
2/1/2016	West University Place, TX taxable G.O. series 2013	344,996.55	345,000.00	341,539.65	0.70031%	956398SX0
2/8/2016	Oriental Bank & Trust	250,000.00	249,970.00	249,970.00	0.89998%	686184SS2
2/15/2016	Aledo Independent School District, TX G.O. series 2013B	671,899.80	615,000.00	652,742.55	0.65002%	014464SB8
2/15/2016	Cedar Hill TX Independent School Dist G.O. 2013-A	195,452.00	200,000.00	196,524.00	0.80780%	150429Q35
2/15/2016	Midland, TX College Dist taxable G.O. series 2012	239,715.00	250,000.00	245,305.00	1.13013%	597767BQ4
3/1/2016	Charles Co., MD taxable G.O. series 2012	260,285.00	250,000.00	255,817.50	0.85020%	159807BU5
3/1/2016	Hamilton Co., TN taxable G.O. series 2010B	539,935.00	500,000.00	519,030.00	0.95988%	407324Z70
3/1/2016	Pipestone, MN Sch Dist #2689 taxable G.O. series 2013A	505,075.00	500,000.00	500,000.00	0.63001%	724114BJ1
3/1/2016	Salem, WI taxable G.O. series 2010	265,055.70	245,000.00	254,001.30	1.15018%	794643DX1
3/1/2016	Washington Co., WI taxable G.O. series 2012	388,980.90	385,000.00	385,000.00	0.80006%	938752NA6
3/21/2016	BMW Bank of North America	250,000.00	250,000.00	249,575.00	0.90000%	05568PF00
4/1/2016	Hampton, VA taxable G.O. series 2012-B	400,000.00	400,000.00	399,920.00	1.15089%	4095582E2
4/1/2016	Memphis, TN taxable G.O. series 2012-B	250,000.00	250,000.00	247,862.50	1.39999%	586145ZM9
4/1/2016	State of South Carolina G.O. series 2012A	306,895.50	270,000.00	297,720.90	0.75004%	83710RAD9

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Maturity	Investment Name	Cost	Par Value	Market Value	YTM	CUSIP
5/1/2016	State of Ohio taxable G.O. series 2008A	1,152,330.00	1,000,000.00	1,096,250.00	0.80013%	677520F52
5/31/2016	Synovus Bank	246,750.00	250,000.00	248,425.00	0.95060%	87164DDC1
6/1/2016	Cook Co., IL Comm College Dist taxable G.O. series 2012D	109,782.75	105,000.00	107,334.15	0.95000%	216129EW2
6/1/2016	Jackson Co., MS taxable G.O. series 2013	250,000.00	250,000.00	248,755.00	0.99997%	467214Q96
6/1/2016	Knox Co., TN taxable G.O. series 2007	289,120.00	250,000.00	273,487.50	1.05019%	499512T76
6/15/2016	Marion/Polk Co., OR School District 24J G.O. series 2013	853,238.50	850,000.00	844,619.50	0.85026%	568203LR1
6/27/2016	Sterling Bank	248,185.22	250,000.00	248,140.00	0.95082%	8595317F6
6/28/2016	Medallion Bank	250,000.00	250,000.00	248,800.00	1.00000%	58403BD94
7/1/2016	Deer Valley Unified School Dist 97, AZ series 2009	274,005.00	250,000.00	269,875.00	1.25028%	567438QJ8
7/1/2016	Phoenix, AZ taxable G.O. series 2009B	969,486.00	900,000.00	956,385.00	0.84267%	718814A30
7/15/2016	Henrico Co., VA taxable G.O. series 2005	85,633.50	75,000.00	80,442.75	1.57625%	426056TU1
7/15/2016	Roanoke, VA G.O. series 2013B	500,000.00	500,000.00	495,670.00	0.83195%	7700772F1
7/18/2016	Cedarstone Bank	250,000.00	250,000.00	250,000.00	0.80000%	150713AZ8
8/1/2016	Albuquerque, NM School District 12 GO series 2011	555,960.00	500,000.00	543,855.00	0.81003%	013595RA3
8/1/2016	Arlington Co., VA taxable G.O. series 2013C	197,092.00	200,000.00	197,446.00	1.11020%	041431LH8
8/1/2016	Kauai Co., HI taxable BABs series 2010A (BABs)	540,925.00	500,000.00	527,665.00	0.75020%	486116XF8
8/15/2016	Columbus, OH taxable G.O. series 2012-5	341,666.00	340,000.00	341,482.40	0.95021%	199492AC3
8/15/2016	Denton, TX Ind School Dist taxable G.O. series 2012-C	155,844.00	150,000.00	153,198.00	0.94005%	249002AN6
8/15/2016	Hamilton, NJ Board of Education G.O. series 2012	500,535.00	500,000.00	497,945.00	0.97009%	408072GQ3
8/22/2016	Ally Bank	250,000.00	250,000.00	249,337.50	1.10000%	02005Q5S8
8/22/2016	FFCB	500,000.00	500,000.00	500,030.00	0.83000%	3133EAN53
9/1/2016	Huntsville, AL taxable G.O. series 2010-B	395,812.00	375,000.00	387,086.25	0.95019%	447025JF5
10/1/2016	Fairfax Co., VA taxable G.O. series 2009C	198,128.00	175,000.00	196,283.50	0.75020%	303820Q35
10/1/2016	Harris Co., TX taxable G.O. series 2005A	291,367.50	265,000.00	285,105.55	1.85861%	414004H46
10/1/2016	Louisville-Jefferson Co., KY taxable G.O. series 2010E	342,576.00	325,000.00	336,079.25	0.80009%	546585FD7
10/1/2016	Madison, WI taxable G.O. series 2009B	329,394.00	300,000.00	318,066.00	0.99533%	55844RBY9
10/1/2016	State of Texas taxable G.O. series 2011	1,350,007.50	1,250,000.00	1,314,712.50	0.70006%	882722J36
10/1/2016	Western Lake Superior Sanitary, MN G.O. series 2011A	1,047,520.00	1,000,000.00	1,025,860.00	0.70010%	958522WR1
10/15/2016	State of Connecticut taxable G.O. series 2012B	201,006.00	200,000.00	199,464.00	0.90022%	20772JKJ0
10/15/2016	State of Rhode Island taxable G.O. series 2013B	175,000.00	175,000.00	174,317.50	1.22695%	76222RNR9
10/17/2016	Comenity Capital Bank	250,000.00	250,000.00	249,530.00	1.09999%	20033ACV6
10/17/2016	FHFB	1,428,927.50	1,430,000.00	1,424,437.30	0.64482%	313380XB8
10/17/2016	Intervest Bank	250,000.00	250,000.00	249,325.00	1.00000%	46115DDU7
10/21/2016	Cathay Bank	250,000.00	250,000.00	249,230.00	0.89999%	149159JN6
11/1/2016	State of Mississippi taxable G.O. series 2012A	1,217,696.00	1,200,000.00	1,203,360.00	0.72515%	605581AB3
11/28/2016	Bank of Baroda	250,000.00	250,000.00	249,265.00	1.25000%	06062ABM0
12/1/2016	Bergen Co., NJ taxable G.O. series 2012D	552,568.50	550,000.00	549,213.50	0.88001%	083763KN1
12/1/2016	Menomonee Falls, WI taxable G.O. series 2013	501,810.00	500,000.00	494,470.00	1.04303%	587057C99
12/1/2016	Milwaukee Tech Coil Dist, WI G.O. series 2008-09L	541,950.00	500,000.00	517,850.00	2.80162%	602388WAB
12/1/2016	State of Mississippi taxable G.O. series 2007C	581,700.00	500,000.00	557,825.00	0.90023%	605580R35
12/1/2016	New York City taxable G.O. series 2011F-2	542,555.00	500,000.00	534,595.00	1.20008%	64966JAX4
12/1/2016	Palatine, IL taxable G.O. series 2012	515,993.95	515,000.00	513,382.90	0.95004%	696089ZU8
12/1/2016	Park Ridge Recreation & Park District, IL G.O. series 2013B	450,000.00	450,000.00	448,587.00	0.99998%	700790HC5
12/1/2016	Pierce Co., WA School District 3 G.O. series 2012A	690,824.75	595,000.00	667,352.00	0.84294%	720390YB3
12/1/2016	Kane Co., IL Forest Preserve Dist G.O. series 2008	240,601.20	210,000.00	229,120.50	0.90018%	483862JJ8
2/1/2017	Hopkins, MN School District #270 G.O. series 2009A	580,540.00	500,000.00	556,505.00	0.90009%	439881HB2
2/1/2017	Knox Co., TN G.O. series 2003A	139,606.80	120,000.00	134,589.60	0.70017%	499512M32
2/1/2017	State of Washington taxable G.O. series 2011T-2	264,685.00	250,000.00	262,770.00	1.30014%	93974CXB1
2/1/2017	West University Place, TX taxable G.O. series 2013	304,996.95	305,000.00	299,333.10	0.90020%	956398SY8
2/13/2017	FFCB	998,800.00	1,000,000.00	996,430.00	0.82072%	3133ECF58
2/15/2017	Cedar Hill TX Independent School Dist G.O. 2013-A	168,355.25	175,000.00	168,750.75	1.01709%	150429Q43
2/15/2017	Pearland Ind School District, TX taxable G.O. series 2013B	549,918.50	575,000.00	542,926.50	1.20001%	7048793K9
2/21/2017	FFCB	1,998,700.00	2,000,000.00	1,992,660.00	0.83663%	3133ECFN9
3/1/2017	Fond du Lac Co., WI taxable G.O. series 2011	1,060,530.00	1,000,000.00	1,031,690.00	0.90011%	344442KF4
3/1/2017	Hamilton Co., TN taxable G.O. series 2010B	1,121,480.00	1,000,000.00	1,070,480.00	0.79000%	407324Z88
3/1/2017	Pipestone, MN Sch Dist #2689 taxable G.O. series 2013A	504,075.00	500,000.00	492,310.00	0.78027%	724114BK8
3/28/2017	Lakeside Bank	249,875.00	250,000.00	248,827.50	0.86283%	51210SHT7
4/1/2017	Glendale, WI taxable G.O. series 2012A	1,003,540.00	1,000,000.00	996,840.00	1.40009%	378550VW4
4/1/2017	Hortonville Area School District, WI taxable G.O. series 2013	530,000.00	530,000.00	526,655.70	1.39985%	440884JJ4
4/1/2017	Knox Co., TN G.O. series 2010C	1,041,399.45	945,000.00	1,041,834.15	1.18004%	4995122N0
4/12/2017	Marlin Business Bank	250,000.00	250,000.00	247,972.50	0.80000%	57116AFT0
4/17/2017	CresCom Bank	250,000.00	250,000.00	247,920.00	0.75000%	225862AX9
5/15/2017	State of Louisiana taxable G.O. series 2013-B	503,120.00	500,000.00	492,795.00	0.84015%	546415L81
7/1/2017	Metro Nashville, TN taxable G.O. series 2012B	294,495.00	300,000.00	295,605.00	1.70024%	592112LH7
		<u>347,296,429.06</u>	<u>342,676,944.18</u>	<u>344,953,835.58</u>		