



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, 2012

KNOXVILLE, TENNESSEE
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CITY OF KNOXVILLE, TENNESSEE

Financial Report for the Six Months Ending
December 31, 2012

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

Eddie Mannis, 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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Table of Contents

General Fund Balance Sheet as of 12/31/2012	1
General Fund Schedule of Revenue and Expenditures.....	2
Statement of Sources and Uses of Funds (Projected General Fund)	3
General Fund Revenue Analysis	5
General Fund Expenditures by Department	10
Special Revenue Funds.....	12
Debt Service Funds	45
Capital Project Funds	51
Enterprise/Proprietary Funds.....	55
Internal Service Funds.....	67
City of Knoxville Investments.....	79

City of Knoxville
General Fund
Balance Sheet - Fund 100
December 31, 2012

Assets

Cash & Cash Equivalents	\$ (12,144,161.80)
Investments	59,786,983.10
Inventories	383,962.81
Taxes Receivable	50,121,541.68
Accounts Receivable	834,457.21
Notes receivable	373,265.91
Due from Other Governments	3,194.34
Due from other funds	77,213.05
Total Assets	<u>\$ 99,436,456.30</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$ 429,414.51
Accrued liabilities	98,975.80
Due to other governments	175,642.02
Deferred revenue	<u>50,521,119.89</u>
Total liabilities	<u>51,225,152.22</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	(11,858,487.47)
Encumbrances	500,309.02
Reserved for:	
Nonspendable	384,753.15
Restricted	-
Committed	39,136,513.54
Assigned	160,690.16
Unreserved:	
Unassigned	19,887,525.68
Total fund balances	<u>48,211,304.08</u>

Total liabilities and fund balances

\$ 99,436,456.30

City of Knoxville
General Fund
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Property Taxes -				
Current	\$ 74,577,840	47,910,063.15	(26,667,777)	64.24%
Prior Years	4,268,760	2,274,820.46	(1,993,940)	53.29%
Business Taxes	5,146,610	1,647,741.02	(3,498,869)	32.02%
Other Taxes	48,398,970	13,255,017.14	(35,143,953)	27.39%
Payments in Lieu of Taxes	14,436,970	175,368.32	(14,261,602)	1.21%
Franchise Fees	1,753,300	840,884.69	(912,415)	47.96%
Intergovernmental -				
Federal	862,440	499,317.18	(363,123)	57.90%
State -				
Sales Taxes	11,836,150	3,961,257.76	(7,874,892)	33.47%
Income Taxes	5,000,000	-	(5,000,000)	-
Other	3,385,100	736,415.82	(2,648,684)	21.75%
Local	53,000	-	(53,000)	-
Licenses & Permits	332,680	180,742.09	(151,938)	54.33%
Fines & Forfeits	661,800	475,297.98	(186,502)	71.82%
Charges for Service	1,562,310	636,418.91	(925,891)	40.74%
Other -				
Other-Interest and Dividends	474,800	11,832.63	(462,967)	2.49%
Other-Rents and Concessions	361,830	184,737.77	(177,092)	51.06%
Other-Miscellaneous	47,260	67,521.31	20,261	142.87%
Transfers	2,992,680	1,496,340.00	(1,496,340)	50.00%
Other Financing Sources	5,929,650	-	(5,929,650)	-
Total Revenue	<u>\$ 182,082,150</u>	<u>74,353,776.23</u>	<u>(107,728,374)</u>	<u>40.84%</u>

Expenditures:

Operating

Mayor's Office	3,317,740	1,385,515.49	1,932,225	41.76%
Finance	3,754,570	1,802,028.24	1,952,542	48.00%
Information Systems	4,310,650	1,987,921.46	2,322,729	46.12%
Community Development	1,311,670	543,853.15	767,817	41.46%
Parks and Recreation	6,636,600	3,199,400.04	3,437,200	48.21%
Mass Transit	1,007,160	-	1,007,160	0.00%
Public Services	21,674,110	10,645,630.68	11,028,479	49.12%
Engineering	5,798,270	2,536,518.19	3,261,752	43.75%
Law	1,825,760	786,538.84	1,039,221	43.08%
Police	49,502,190	23,993,713.21	25,508,477	48.47%
Fire	35,391,150	17,216,322.49	18,174,828	48.65%
Emergency Management	344,610	161,651.62	182,958	46.91%
Legislative	967,530	438,468.85	529,061	45.32%
Civil Service	1,064,830	451,271.16	613,559	42.38%
City Elections	40,000	-	40,000	0.00%
Knoxville Partnership	642,970	139,362.50	503,608	21.67%
Metropolitan Planning Commission	905,000	452,500.00	452,500	50.00%
Knoxville Zoological Gardens	1,058,680	1,054,338.00	4,342	99.59%
Community Agency Grants	731,650	417,230.76	314,419	57.03%
Waterfront	439,740	219,512.00	220,228	49.92%
Second Creek Greenway	40,350	20,120.00	20,230	49.86%
Community Action Committee	690,640	345,320.00	345,320	50.00%
Downtown Cinema	50,290	25,136.00	25,154	49.98%

Non Operating

Reserve	1,810,000	-	1,810,000	0.00%
Transfers Out	38,765,990	18,389,911.02	20,376,079	47.44%

Total Expenditures	<u>\$ 182,082,150</u>	<u>86,212,263.70</u>	<u>95,869,886</u>	<u>47.35%</u>
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Excess (Deficiency) of Revenue
Over/Under Expenditures

(11,858,487.47)

Sources and Uses of Funds - General Fund
July 1, 2012 - December 31, 2012

	FY 12/13 Adopted Budget	FY 12/13 Amended Budget	Period Ending 12/31/2012	Forecast Ending 6/30/2013
Operating Revenue				
5100 Taxes	148,582,450	148,582,450	66,103,895	149,375,890
5200 Licenses & Permits	332,680	332,680	180,742	320,610
5300 Intergovt. Revenue	21,136,690	21,136,690	5,196,991	20,730,540
5400 Charges For Serv.	1,562,310	1,562,310	636,419	1,411,800
5500 Fines & Forfeits	661,800	661,800	475,298	720,950
5600 Other Revenue	883,890	883,890	264,092	710,650
Total Oper. Revenues	<u>173,159,820</u>	<u>173,159,820</u>	<u>72,857,436</u>	<u>173,270,440</u>
Operating Expenditures				
11100 Administration	3,317,740	3,317,740	1,391,187	3,281,240
21200 Finance	3,754,570	3,754,570	1,811,503	3,688,870
21400 Information Systems	4,310,650	4,310,650	1,840,322	4,186,070
23700 Community Development	1,311,670	1,311,670	543,300	1,265,760
43100 Public Works	273,090	273,090	119,853	272,490
43100 Public Service	21,401,020	21,401,020	10,407,307	21,358,220
43300 Engineering	5,798,270	5,798,270	2,541,962	5,653,310
44300 Parks & Recreation	6,636,600	6,636,600	3,020,815	6,587,490
46100 Mass Transit Grant Match	1,007,160	1,007,160	0	1,007,160
51300 Law	1,825,760	1,825,760	776,122	1,598,450
62300 Police	49,502,190	49,502,190	23,915,829	49,101,220
62700 Emergency Management	344,610	344,610	168,891	343,920
72500 Fire	35,391,150	35,391,150	17,131,246	35,161,110
81500 Legislative	967,530	967,530	530,012	955,730
81700 Civil Service	1,064,830	1,064,830	450,175	997,850
91900 City Elections	40,000	40,000	0	5,000
93900 Knoxville Partnership	642,970	642,970	139,363	642,970
95100 Metropolitan Planning Commission	905,000	905,000	452,500	905,000
95200 Knoxville Zoo	1,058,680	1,058,680	1,054,338	1,058,680
95300 Community Agency Grants	712,000	731,650	417,231	731,650
95600 Waterfront/Second Creek/Cinema	530,380	530,380	264,768	530,380
95900 Community Action Committee	690,640	690,640	345,320	690,640
98100 Reserve	1,810,000	1,810,000	0	0
99100 Other Non-departmental Expenses	1,438,870	1,438,870	476,341	1,438,870
Total Oper. Expenses	<u>144,735,380</u>	<u>144,755,030</u>	<u>67,798,385</u>	<u>141,462,080</u>
Excess/Deficiency Revenues Over (Under) Expenses	<u>28,424,440</u>	<u>28,404,790</u>	<u>5,059,052</u>	<u>31,808,360</u>
Other Fin. Sources/(Uses)				
Transfers-In	2,992,680	2,992,680	1,496,340	3,407,030
Transfers-Out	(35,827,120)	(37,327,120)	(17,913,570)	(37,327,120)
Total Other Sources/Uses	<u>(32,834,440)</u>	<u>(34,334,440)</u>	<u>(16,417,230)</u>	<u>(33,920,090)</u>
Revenues & Sources Over (Under) Expenses & Uses	<u>(4,410,000)</u>	<u>(5,929,650)</u>	<u>(11,358,178)</u>	<u>(2,111,730)</u>
Beginning Balance	59,569,483	59,569,483	59,569,483	59,569,483
Est. Ending Fund Balance	<u>55,159,483</u>	<u>53,639,833</u>	<u>48,211,305</u>	<u>57,457,753</u>

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General Fund Revenue Analysis

Overview

Total General Fund revenues through the end of December, 2012 equal \$74,353,776 or approximately 42.2% of the budgeted total. This amount is below (\$1,000,214) below the six-month forecast of \$75,353,990, due in large part to timing differences. Total expenditures for the same period equal \$85,711,955, for a deficit of approximately \$11.36 million for the period.

We now expect to end the year in line with the adopted budget levels. For the year we are forecasting General Fund revenues to equal \$176,677,470 or \$524,960 (0.30%) more than the adopted budget. The overall picture is mixed. Currently we see some signs of strength in such cyclical revenues as state shared sales tax revenues and business taxes. Local option sales taxes have dropped from FY 11/12 levels and are expected at year-end. Changes in property tax values continue to be slow and remains 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 \$148,582,450 or 84.4% 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 \$66,103,895 or 44.49% of the budgeted total. Actual revenues collected to date are below the forecast amount by \$1,111,485, due, primarily, to a delay in receiving the local option sales tax collections.

The largest revenue within this category is taxes on real property. Actual collections to date equal \$46,375,983, which is \$1,097,303 more than the forecast amount. We are forecasting the final numbers to be higher than the budgeted level by \$1,081,200 or 1.62%. The higher than expected collections are due to two main factors, the first being a tax roll that came in better than forecast. In preparing the budget we had forecast a mere 0.62% growth in

assessments, whereas the actual growth was 1.93%. The distribution of the change is uneven in that the value of residential and industrial property are basically flat when compared to the prior year, increasing by 0.03% and 0.18% respectively. The entire change is driven by a 3.55% 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 second factor for the anticipated favorable variance is a 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 \$1,893,327, which is above the forecast level. For the year, we expect to end with a unfavorable variance of \$296,900. Unlike real property, our estimate for personal property was too high. We had expected a decline of 1.56% in assessments, whereas the actual change was a downward assessment of 6.96%.

The tax roll on public utilities is supplied by the Public Service Commission and came in higher than projected levels. We had forecast lower assessments for FY 12/13 with a decline of 2.2%. The final tax roll shows an increase of approximately 4.84% in assessed value for the year. Based upon the current tax roll we now expect to receive approximately \$200,300 more than the adopted amount for this revenue category.

Overall collections of delinquent taxes are up for the first half of the year, and are expected to end the year higher than budgeted estimates. The largest expected favorable variance occurs in the prior collections for real property taxes, which is forecast to end the year \$592,200 above budget, which is roughly comparable to FY 11/12 collections. For the year we project prior year real property taxes to yield approximately \$3.1 million and prior year personal property taxes to generate approximately \$150,990. Payments of prior year public utility taxes are expected to generate \$2,200. Interest and penalties for these taxes are expected to generate approximately \$944,920, the latter being \$314,090 above the budgeted amount.

The payment in lieu of taxes from KUB is now forecast at \$14,172,900, which represents a favorable

variance (1.8%) of \$251,150. This results from slightly higher than expected gains in assessed values for both the Electrical and Gas Divisions. KCDC also makes a payment in lieu of taxes. For the year this revenue is expected to yield \$153,600 or \$17,940 less than the budgeted amount. We expect to receive other payment in lieu of taxes payments in the amount of \$344,130.

Local option sales tax collections through December 2012 show an unfavorable variance of approximately \$3,681,283, this being mainly due to timing but also due to a drop in overall collections. The comparable month over month to FY 11/12, for which we have data, shows a decline of roughly four and one half percent (4.5%). Based upon the latest available data our models show year end totals for local option sales taxes at \$35,133,430, or \$2,297,320 less than budgeted. It appears that the results in FY 11/12 were an outlier driven by costs/repairs associated with the cleanup from the storms in spring of 2012.

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 \$176,300 at year-end. Revenue from mixed drink taxes is expected to be up by \$55,580 when compared to the budgeted amount and revenue from wholesale liquor inspection fee is projected to be above the budgeted amount by \$49,370. Total taxes from these sources are forecast at \$10,896,870, which is \$481,164, or 4.2% less than the FY 11/12 collections.

The balance of all other local taxes is mixed with most expected to show small favorable variances at year-end. Business tax collections, one of the larger remaining taxes, are expected to end the year approximately \$573,480 above the adopted budget level. Business license fees, a new revenue source associated with the takeover of business tax collections, are now forecast to be \$313,470 above budget. Overall business tax collections, including penalties and interest, are expected to yield \$5,992,940, which is \$886,640 above the budgeted amount.

Revenues from the cable television franchise tax total \$840,885 for the first half of the year and are expected to generate \$1,810,070 for the entire fiscal year, this being \$56,770 higher than the budgeted amount. This increase comes from slightly higher than forecast revenues from Comcast Cable, AT&T, and Knology

Licenses & Permits

The second category of revenue comes from licenses and permits. This category is budgeted at \$332,690 and constitutes only 0.19% of total operating revenues. Through the first half of the year the city has received \$180,742, which is \$6,732 above the forecast amount. For the year revenues are forecast at \$320,610 for a negative variance of \$12,080 or 3.63%.

Revenues within the category of licenses and permits are split when compared to budget, with more expected to display an favorable variance at year-end. The expected positive variances are relatively small whereas the expected negative variances are more sizeable. The largest projected favorable variance is from background check fees which are expected to yield \$14,360 or \$1,110 more than budgeted. The largest negative variance is in the beer privilege tax, which is forecast at \$69,470 or \$6,390 below the amount budgeted. Other revenues expected to be below for the year are liquor by the ounce at a negative \$5,710 and blasting permits with a negative variance of \$1,670.

Intergovernmental Revenue

Intergovernmental revenue, or revenue from the state and federal government is the second largest revenue category, representing 12.0% of the total operating revenue to the General Fund. For the first half of the year collections from this category equal \$5,196,991 which is \$80,361 more than the projected level of \$5,116,630. We now forecast total intergovernmental revenue for the year at \$20,730,540 which is a negative variance of \$406,150, when compared to the adopted budget. This is due primarily to our latest forecast for revenue from the Hall Income Tax.

Most revenues within this category are actually positive. The largest revenue within this category displaying a positive variance is the state shared sales tax, which has fared better than the local option sales tax. Through December revenue from this source is \$3,961,258, a negative variance of \$35,202. For the year as a whole, however, we now forecast this revenue to yield \$12,359,210, or \$523,060 above the adopted amount.

Another source showing a a favorable variance is reimbursements from federal grants. Through the end of December this revenue source shows a positive variance of \$72,014 when compared to forecast. For the year as a whole we now expect to end \$161,950 above budget for this revenue.

One revenue, which is expected to end the year with an unfavorable variance, is TVA gross receipts. Through December this revenue shows a negative variance of \$6,770, and the variance is expected to finish with a negative variance of \$27,060 by fiscal year-end.

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 11/12 followed with another decline of \$2.15 million or 22.8%, and the revenue declined further in FY 11/12 by 46.21% to \$3.926 million. At this time we are pegging the estimate at \$3,925,700 million which is equal to the actual amount received in FY 11/12.

Charges for Services

The fourth category of revenue, charges for services, represents approximately 0.89% of the total budgeted operating revenue. For the year we expect this category to be down by \$150,510 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 attorney costs (\$111,280), officer costs (\$49,870), and various park fees. These gains are offset by lower amounts from reimbursement from the state for road maintenance (\$270,000). Codes enforcement liens (\$40,140), and accident reports (\$8,190), 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 0.38% of budgeted revenue. This category currently shows a positive variance of \$213,628, mainly due to a one-time payment related to red light camera violations. Revenues from this source equal \$475,298. For the year we expect to generate \$720,590 for a favorable variance of \$59,150. Again this is due to the one-time adjustment. Were it not for this, fines and forfeits would be expected to end the year approximately \$200,000 below the budgeted figures.

Miscellaneous

The final category of revenue is miscellaneous revenue, which accounts for just 0.50% of the budgeted total. For the first six months of the year this category of revenue is down by \$142,868 when compared to projections. The variance is entirely due to much lower than expected interest earnings. Interest yields have remained flat and are near zero on the short end. We have also had a few higher yielding instruments mature and then reinvested at the lower rates which explain the decrease. For the year we expect this category of revenue to generate \$710,650, which is \$173,240 lower than the budget. The loss is in interest earnings, and is partially offset by an expected gain of \$12,790 from equipment sales and various other small favorable variances.

Transfers In

Excess City Court fees i.e. the amount that revenue exceeds expenditures in the City Court Fund (Fund 213) is shown as a transfer in. For the entire year we now anticipate that excess city court fees will generate \$2,407,030, which represents a favorable variance of \$414,350 when compared to the budgeted amount. Overall collections within the Municipal Court are up which accounts for the loss in this source.

Fund Balance

Total revenues to this fund are forecast at \$176,677,470. Total expenditures are forecast at \$178,789,200. If these forecasts hold this would result in a loss of \$2,111,730 for the year.

Projected FY 12/13 Revenue Collections
Fund 100 - General Fund
as of December 31, 2012

Account Number	Account Name	Adopted Budget	July 1, 2012 - December 31, 2012			Total Fiscal Year 2012/13	
			Six Month Forecast	Six Month Actual	Variance From Forecast	Year End Forecast	Variance From Budget
5111	Property Tax Real - Current	66,649,800	45,278,680	46,375,983	1,097,303	67,731,000	1,081,200
5112	Property Tax Real - Prior	2,500,000	931,330	1,282,565	351,235	3,092,200	592,200
5113	Personal Property Tax - Current	5,410,400	1,599,760	1,893,327	293,567	5,113,500	(296,900)
5114	Personal Property Tax - Prior	135,730	41,090	45,706	4,616	150,990	15,260
5115	Public Utilities - Current	2,783,200	(1,610)	0	1,610	2,983,500	200,300
5116	Public Utilities - Prior	2,200	0	0	0	2,200	0
5117	Discount	(406,560)	(406,950)	(359,244)	47,706	(358,900)	47,660
5131	KUB	13,921,750	0	0	0	14,172,900	251,150
5132	KCDC	171,090	171,090	153,591	(17,499)	153,600	(17,490)
5134	PILOT - Downtown	83,710	0	7,087	7,087	83,710	0
5135	PILOT - News Sentinel	238,920	0	0	0	238,920	0
5136	Other Payment In Lieu of Taxes	21,500	21,500	14,691	(6,809)	21,500	0
5141	Local Shared Sales Tax	37,430,750	12,240,760	8,559,478	(3,681,283)	35,133,430	(2,297,320)
5151	Beer Tax	6,850,000	2,945,810	2,869,988	(75,822)	6,673,700	(176,300)
5152	Mixed Drink Tax	1,462,150	464,400	482,050	17,650	1,517,730	55,580
5153	Wholesale Liquor Inspection Fee	2,656,070	1,318,990	1,343,501	24,511	2,705,440	49,370
5161	Business Tax	100	30	8	(22)	10	(90)
5163	Business License Fees	310,000	83,100	167,136	84,036	623,470	313,470
5164	Distress Warrant Fees	0	0	0	0	0	0
5165	Tax Sale Publication Fees	20,700	14,990	30,622	15,632	42,290	21,590
5166	Business Tax - 2003	4,795,780	1,285,630	1,439,370	153,740	5,369,260	573,480
5171	Interest & Penalties - Current	141,000	0	0	0	141,000	0
5172	Interest & Penalties - Prior	1,630,830	793,690	946,550	152,860	1,944,920	314,090
5173	Interest & Penalties - Business	270	150	48	(102)	90	(180)
5174	Interest & Penalties - License	150	110	82	(28)	110	(40)
5175	Interest & Penalties - CBID	10,730	3,220	10,203	6,983	28,830	18,100
5176	Interest - New Business Tax	2,110	1,450	53	(1,397)	80	(2,030)
5177	Penalty - New Business Tax	2,420	1,660	88	(1,572)	130	(2,290)
5178	Interest - Bankruptcy Court	4,350	0	131	131	210	(4,140)
5193	Cable TV Franchise Tax	1,753,300	426,500	840,885	414,385	1,810,070	56,770
	Subtotal - Taxes	148,582,450	67,215,380	66,103,895	(1,111,485)	149,375,890	793,440
5201	Blasting Permits	4,830	2,710	1,770	(940)	3,160	(1,670)
5202	Fire Reports	280	130	120	(10)	260	(20)
5203	Fireworks Permit	4,520	3,410	3,200	(210)	4,250	(270)
5205	Tank Installation Fee	12,220	6,870	6,085	(785)	10,840	(1,380)
5211	Merchant & General Privilege	60	30	100	70	220	160
5212	Liquor by the Ounce	174,680	89,260	86,340	(2,920)	168,970	(5,710)
5215	Alcoholic Beverage License	4,800	4,000	4,000	0	4,800	0
5251	Beer Application Fees	23,440	12,600	13,200	600	24,560	1,120
5252	Beer Privilege Tax	75,860	44,420	40,676	(3,744)	69,470	(6,390)
5253	Beer Permit Publications	2,890	1,460	1,475	15	2,930	40
5254	Beer Permit Records Check	6,620	3,300	3,500	200	7,030	410
5255	Duplicate Beer Permits	140	0	402	402	410	270
5281	Pets in Restaurant Patio Permits	150	0	80	80	280	130
5289	Sale of Plans, Books & Reports	0	0	7,208	7,208	0	0
5291	Solicitation	5,300	2,550	3,125	575	5,970	670
5292	Mall Vendor	0	0	0	0	0	0
5293	Street Vendor	3,180	2,900	2,825	(75)	3,100	(80)
5294	Sundry Inspection	0	0	0	0	0	0
5296	Background Checks	13,250	0	6,636	6,636	14,360	1,110
	Subtotal - Licenses and Permits	332,680	174,010	180,742	6,732	320,610	(12,070)
5313	Emer. Mgmt. - Federal Share	136,000	68,000	104,273	36,273	136,000	0
5319	Federal Grants	726,440	323,030	395,044	72,014	888,390	161,950
5321	Sales Tax	11,836,150	3,996,460	3,961,258	(35,202)	12,359,210	523,060
5322	Income Tax	5,000,000	0	0	0	3,925,700	(1,074,300)
5323	Beer Tax	88,350	47,330	46,629	(701)	87,060	(1,290)
5324	Alcoholic Beverage Tax	143,190	33,470	44,360	10,890	143,220	30
5326	Special Petroleum Products Tax	355,860	118,740	122,179	3,439	366,190	10,330
5327	Excise Tax	274,440	0	0	0	274,440	0
5328	TVA Gross Receipts	2,104,750	526,110	519,340	(6,770)	2,077,690	(27,060)
5329	State Contribution	409,200	0	0	0	409,200	0
5332	Telecommunications Sales Tax	9,310	3,490	3,907	417	10,440	1,130
5341	Emer. Mgmt. - County Share	53,000	0	0	0	53,000	0
	Subtotal - Intgvtl. Revenue	21,136,690	5,116,630	5,196,991	80,361	20,730,540	(406,150)
5410	Market Square Rental	1,200	600	0	(600)	0	(1,200)
5412	Attorney Cost - Taxes	472,530	203,820	251,817	47,997	583,810	111,280
5413	Recording & Collection	370	210	155	(55)	280	(90)
5423	Accident Reports	79,530	39,230	35,187	(4,043)	71,340	(8,190)
5425	Officer Costs	90,360	40,310	62,552	22,242	140,230	49,870
5434	Codes Enforcement	281,990	127,680	124,444	(3,236)	241,850	(40,140)
5435	State Reimbursement - Streets, Signs	300,000	132,500	0	(132,500)	30,000	(270,000)
5441	Recreation Program Fees	21,800	8,030	8,510	480	24,450	2,650

Projected FY 12/13 Revenue Collections
Fund 100 - General Fund
as of December 31, 2012

Account Number	Account Name	Adopted Budget	July 1, 2012 - December 31, 2012			Total Fiscal Year 2012/13	
			Six Month Forecast	Six Month Actual	Variance From Forecast	Year End Forecast	Variance From Budget
5442	Inskip Pool Gate & Concessions	44,510	18,720	20,401	1,681	48,520	4,010
5443	Ed Cothren Pool Gate & Concessions	9,910	5,960	4,900	(1,060)	8,150	(1,760)
5444	Indoor Pool Fees and Rentals	19,220	9,280	7,309	(1,971)	15,150	(4,070)
5445	Team Registration Fees	57,840	20,060	20,210	150	46,250	(11,590)
5447	Vending Concessions	40	20	15	(5)	30	(10)
5449	Summer Program Registration	9,970	900	258	(642)	14,250	4,280
5450	Tennis Revenue	1,570	1,050	0	(1,050)	0	(1,570)
5451	Building and Shelter Revenues	57,990	23,220	20,297	(2,923)	47,640	(10,350)
5452	Parks and Field Rental Fees	13,820	11,140	19,700	8,560	24,450	10,630
5453	Lease of SKCC	27,320	15,120	21,049	5,929	38,030	10,710
5459	Parks and Recreation - Misc. Fees	0	0	3,960	3,960	7,160	7,160
5461	Caswell Park - League Concessions	36,210	10,000	11,319	1,319	22,620	(13,590)
5464	Caswell Park - Gate Fees	21,780	840	10,688	9,848	23,630	1,850
5466	Inskip Pool Concessions	10,460	10,430	9,476	(954)	20,610	10,150
5467	Ed Cothren Pool Concessions	3,890	3,880	3,334	(546)	3,350	(540)
	Subtotal - Charges for Services	1,562,310	683,000	636,419	(46,581)	1,411,800	(150,510)
5512	County Court Costs	110,020	51,510	35,028	(16,482)	74,820	(35,200)
5528	KPD Automated Information	112,810	47,050	52,071	5,021	107,490	(5,320)
5531	Criminal Court Fines	138,230	64,720	81,063	16,343	177,100	38,870
5532	KPD - DARE	200	0	218	218	420	220
5580	Red Light Camera Fines	240,350	98,390	286,343	187,953	321,250	80,900
5582	Red Light Camera Fines - Municipal Court LC	60,190	0	20,524	20,524	39,800	(20,390)
	Subtotal - Fines & Forfeits	661,800	261,670	475,298	213,628	720,950	59,150
5603	Residential Parking Permits	0	0	0	0	0	0
5605	Gifts	0	0	8,000	8,000	0	0
5611	Interest on Investments	465,000	202,510	11,170	(191,340)	245,000	(220,000)
5613	C/D Loan Payment	0	0	0	0	0	0
5616	Interest on Loans and Notes	9,800	0	662	662	6,450	(3,350)
5620	Lease & Rental Income	60,000	32,760	30,000	(2,760)	71,750	11,750
5623	K C D C Parking Rents	5,430	0	9,184	9,184	9,200	3,770
5627	Parking Meters	301,830	152,040	154,738	2,698	307,190	5,360
5642	Equipment Sales	34,210	13,180	18,105	4,925	47,000	12,790
5643	Non Equipment Sales	0	0	0	0	0	0
5666	Agency Contribution	0	0	0	0	0	0
5699	Miscellaneous Revenue	7,620	6,470	32,233	25,763	24,060	16,440
	Subtotal - Misc. Revenue	883,890	406,960	264,092	(142,868)	710,650	(173,240)
5905	Excess City Court Fees	2,992,680	1,496,340	1,496,340	0	3,407,030	414,350
5921	Debt Service Transfer	0	0	0	0	0	0
5926	Capital Project Transfer	0	0	0	0	0	0
5964	Misc. Grant Transfer	0	0	0	0	0	0
5970	Residual Equity Transfers	0	0	0	0	0	0
	Subtotal - Transfers In	2,992,680	1,496,340	1,496,340	0	3,407,030	414,350
	Grand Total - Operating Revenues	176,152,500	75,353,990	74,353,776	(1,000,214)	176,677,470	524,970

General Fund Expenditures and Encumbrances
July 1, 2012 - December 31, 2012

Department	Adopted Budget	Amended Budget	Encumbrances	Expenditures
11100 Administration	3,317,740	3,317,740	(5,672)	1,391,187
21200 Finance	3,754,570	3,754,570	(9,474)	1,811,503
21400 Information Systems	4,310,650	4,310,650	147,599	1,840,322
23700 Community Development	1,311,670	1,311,670	553	543,300
33600 South Knoxville Waterfront	-	-	-	-
41100 Public Works	273,090	273,090	-	119,853
43100 Public Service	21,401,020	21,401,020	118,471	10,407,307
43300 Engineering	5,798,270	5,798,270	(5,444)	2,541,962
44300 Parks and Recreation	6,636,600	6,636,600	178,585	3,020,815
46100 Mass Transit Grant Match	1,007,160	1,007,160	-	-
51300 Law	1,825,760	1,825,760	10,417	776,122
62300 Police	49,502,190	49,502,190	77,884	23,915,829
62700 Emergency Management	344,610	344,610	(7,239)	168,891
72500 Fire	35,391,150	35,391,150	85,077	17,131,246
81500 Legislative	967,530	967,530	(91,543)	530,012
81700 Civil Service	1,064,830	1,064,830	1,096	450,175
Subtotal - Departmental	<u>136,906,840</u>	<u>136,906,840</u>	<u>500,309</u>	<u>64,648,524</u>
Nondepartmental				
91900 Elections	40,000	40,000	-	-
93900 Knoxville Partnership	642,970	642,970	-	139,363
95100 Metropolitan Planning Commission	905,000	905,000	-	452,500
95200 Knoxville Zoological Gardens	1,058,680	1,058,680	-	1,054,338
95300 Community Agency Grants	712,000	731,650	-	417,231
95600 Waterfront/2nd Creek/Cinema	530,380	530,380	-	264,768
95900 Community Action Committee	690,640	690,640	-	345,320
98100 General Fund Reserve	1,810,000	1,810,000	-	-
99100 Other Non-departmental Expenses	1,438,870	1,438,870	-	476,341
99100 Transfers	35,827,120	37,327,120	-	17,913,570
Subtotal - Nondepartmental	<u>43,655,660</u>	<u>45,175,310</u>	<u>-</u>	<u>21,063,430</u>
Total Operating Expenses	<u>180,562,500</u>	<u>182,082,150</u>	<u>500,309</u>	<u>85,711,955</u>

General Fund Expenditures and Encumbrances
July 1, 2012 - December 31, 2012

Department	Total Exps. & Encum.	% of Budget Obligated	Year End Forecast	% of Budget Spent
11100 Administration	1,385,515	41.76%	3,281,240	98.90%
21200 Finance	1,802,028	48.00%	3,688,870	98.25%
21400 Information Systems	1,987,921	46.12%	4,186,070	97.11%
23700 Community Development	543,853	41.46%	1,265,760	96.50%
33600 South Knoxville Waterfront	-	0.00%	-	0.00%
41100 Public Works	119,853	43.89%	272,490	99.78%
43100 Public Service	10,525,777	49.18%	21,358,220	99.80%
43300 Engineering	2,536,518	43.75%	5,653,310	97.50%
44300 Parks and Recreation	3,199,400	48.21%	6,587,490	99.26%
46100 Mass Transit Grant Match	-	0.00%	1,007,160	100.00%
51300 Law	786,539	43.08%	1,598,450	87.55%
62300 Police	23,993,713	48.47%	49,101,220	99.19%
62700 Emergency Management	161,652	46.91%	343,920	99.80%
72500 Fire	17,216,322	48.65%	35,161,110	99.35%
81500 Legislative	438,469	45.32%	955,730	98.78%
81700 Civil Service	451,271	42.38%	997,850	93.71%
Subtotal - Departmental	<u>65,148,833</u>	<u>47.59%</u>	<u>135,458,890</u>	<u>98.94%</u>
Nondepartmental				
91900 Elections	-	0.00%	5,000	12.50%
93900 Knoxville Partnership	139,363	21.67%	642,970	100.00%
95100 Metropolitan Planning Commission	452,500	50.00%	905,000	100.00%
95200 Knoxville Zoological Gardens	1,054,338	99.59%	1,058,680	100.00%
95300 Community Agency Grants	417,231	57.03%	731,650	100.00%
95600 Waterfront/2nd Creek/Cinema	264,768	49.92%	530,380	100.00%
95900 Community Action Committee	345,320	50.00%	690,640	100.00%
98100 General Fund Reserve	-	0.00%	-	0.00%
99100 Other Non-departmental Expenses	476,341	33.11%	1,438,870	100.00%
99100 Transfers	<u>17,913,570</u>	<u>47.99%</u>	<u>37,327,120</u>	<u>100.00%</u>
Subtotal - Nondepartmental	<u>21,063,430</u>	<u>46.63%</u>	<u>43,330,310</u>	<u>95.92%</u>
Total Operating Expenses	<u><u>86,212,264</u></u>	<u><u>47.35%</u></u>	<u><u>178,789,200</u></u>	<u><u>98.19%</u></u>

City of Knoxville
State Street Aid
Balance Sheet - Fund 201
December 31, 2012

Assets

Investments	\$ 3,071,225.79
Total Assets	<u>\$ 3,071,225.79</u>

Liabilities and fund balances

Liabilities:	
Total liabilities	<u>-</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	(139,463.55)
Encumbrances	-

Reserved for:

Nonspendable	-
Restricted	3,210,689.34
Committed	-
Assigned	-

Unreserved:

Unassigned	-
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Total fund balances	<u>3,071,225.79</u>
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Total liabilities and fund balances	<u>\$ 3,071,225.79</u>
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City of Knoxville
State Street Aid
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Intergovernmental -				
State -				
Other	4,643,000	1,561,767.15	(3,081,233)	33.64%
Other -				
Other-Interest and Dividends	3,000	1,618.85	(1,381)	53.96%
Total Revenue	<u>\$ 4,646,000</u>	<u>1,563,386.00</u>	<u>(3,082,614)</u>	33.65%
 Expenditures:				
Operating				
Street Lighting	3,896,000	1,327,849.55	2,568,150	34.08%
Non Operating				
Transfers Out	750,000	375,000.00	375,000	50.00%
 Total Expenditures	<u>\$ 4,646,000</u>	<u>1,702,849.55</u>	<u>2,943,150</u>	36.65%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>(139,463.55)</u></u>		

Projected FY 12/13 Revenue Collections
Fund 201 - State Street Aid Fund
as of December 31, 2012

Account Number	Account Name	Adopted Budget	July 1, 2012 - December 31, 2012			Total Fiscal Year 2012/13	
			Six Month Forecast	Six Month Actual	Variance From Forecast	Year End Forecast	Variance From Budget
5325	Gas & Motor Fuel Tax	4,625,000	1,596,858	1,561,767	(35,091)	4,534,170	(90,830)
5611	Interest	<u>6,000</u>	<u>3,222</u>	<u>1,619</u>	<u>(1,603)</u>	<u>3,020</u>	<u>(2,980)</u>
	Total	<u>4,631,000</u>	<u>1,600,080</u>	<u>1,563,386</u>	<u>(36,694)</u>	<u>4,537,190</u>	<u>(93,810)</u>

City of Knoxville
Community Improvement Fund
Balance Sheet - Fund 202
December 31, 2012

Assets

Cash & Cash Equivalents	\$ 15,711.47
Total Assets	<u>\$ 15,711.47</u>

Liabilities and fund balances

Liabilities:	
Accounts payable	\$ 5,000.00
Total liabilities	<u>5,000.00</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	10,711.47

Reserved for:

Nonspendable	-
Restricted	-
Committed	-
Assigned	-

Unreserved:

Unassigned	-
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Total fund balances	<u>10,711.47</u>
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Total liabilities and fund balances	<u>\$ 15,711.47</u>
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City of Knoxville
Community Improvement Fund
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Transfers	90,000	45,000.00	(45,000)	50.00%
Total Revenue	<u>\$ 90,000</u>	<u>45,000.00</u>	<u>(45,000)</u>	50.00%
Expenditures:				
Operating				
Legislative	90,000	34,288.53	55,711	38.10%
Total Expenditures	<u>\$ 90,000</u>	<u>34,288.53</u>	<u>55,711</u>	38.10%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>10,711.47</u></u>		

City of Knoxville
Abandoned Vehicle Fund
Balance Sheet - Fund 209
December 31, 2012

Assets

Cash & Cash Equivalents	\$ (19,821.47)
Investments	1,900,515.73
Total Assets	<u>\$ 1,880,694.26</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$ 8,550.00
Total liabilities	<u>8,550.00</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	(15,504.90)
Encumbrances	810.80

Reserved for:

Nonspendable	-
Restricted	(83,820.84)
Committed	1,970,659.20
Assigned	-

Unreserved:

Unassigned	-
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Total fund balances	<u>1,872,144.26</u>
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Total liabilities and fund balances	<u>\$ 1,880,694.26</u>
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City of Knoxville
Abandoned Vehicle Fund
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	456,000	184,850.64	(271,149)	40.54%
Other -				
Other-Interest and Dividends	4,380	1,133.78	(3,246)	25.89%
Other-Miscellaneous	405,000	161,248.47	(243,752)	39.81%
Total Revenue	<u>\$ 865,380</u>	<u>347,232.89</u>	<u>(518,147)</u>	40.12%
 Expenditures:				
Operating				
Fleet	865,380	362,737.79	502,642	41.92%
Total Expenditures	<u>\$ 865,380</u>	<u>362,737.79</u>	<u>502,642</u>	41.92%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>(15,504.90)</u></u>		

City of Knoxville
Animal Control Fund
Balance Sheet - Fund 211
December 31, 2012

Assets

Cash & Cash Equivalents	\$	5.50
Investments		502,067.70
Total Assets	\$	<u>502,073.20</u>

Liabilities and fund balances

Liabilities:		
Total liabilities		<u>-</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures		8,122.88
Encumbrances		-

Reserved for:

Nonspendable		-
Restricted		32,081.39
Committed		461,868.93
Assigned		-

Unreserved:

Unassigned		-
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Total fund balances		<u>502,073.20</u>
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Total liabilities and fund balances	\$	<u>502,073.20</u>
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City of Knoxville
Animal Control Fund
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Licenses & Permits	45,000	10,952.50	(34,048)	24.34%
Other -				
Other-Interest and Dividends	700	296.70	(403)	42.39%
Total Revenue	<u>\$ 45,700</u>	<u>11,249.20</u>	<u>(34,451)</u>	24.62%
 Expenditures:				
Police	45,700	3,126.32	42,574	6.84%
 Total Expenditures	<u>\$ 45,700</u>	<u>3,126.32</u>	<u>42,574</u>	6.84%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>8,122.88</u></u>		

City of Knoxville
City Court
Balance Sheet - Fund 213
December 31, 2012

Assets

Cash & Cash Equivalents	\$	12,792.40
Investments		1,239,867.84
Accounts Receivable		1,188.00
Other Assets		17.00
Total Assets	\$	<u>1,253,865.24</u>

Liabilities and fund balances

Liabilities:		
Accounts payable	\$	419.43
Accrued liabilities		<u>67,400.04</u>
Total liabilities		<u>67,819.47</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures		86,979.73
Encumbrances		<u>6,924.85</u>

Reserved for:

Nonspendable	-
Restricted	(1,282.82)
Committed	<u>1,093,424.01</u>
Assigned	-

Unreserved:

Unassigned	-
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Total fund balances	<u>1,186,045.77</u>
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Total liabilities and fund balances	\$	<u>1,253,865.24</u>
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City of Knoxville
City Court
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Fines & Forfeits	3,855,700	2,016,719.59	(1,838,980)	52.30%
Other -				
Other-Interest and Dividends	660	617.62	(42)	93.58%
Other-Miscellaneous	19,230	7,963.69	(11,266)	41.41%
Total Revenue	<u>\$ 3,875,590</u>	<u>2,025,300.90</u>	<u>(1,850,289)</u>	52.26%
 Expenditures:				
Operating				
Courts	3,875,590	1,938,321.17	1,937,269	50.01%
 Total Expenditures	<u>\$ 3,875,590</u>	<u>1,938,321.17</u>	<u>1,937,269</u>	50.01%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>86,979.73</u></u>		

Projected FY 12/13 Revenue Collections
Fund 213 - City Court
as of December 31, 2012

Account Number	Account Name	Budget	July 1, 2012 - December 31, 2012			Total Fiscal Year 2012/13	
			Six Month Forecast	Six Month Actual	Variance From Forecast	Year End Forecast	Variance From Budget
5521	City Court Fines	1,117,480	504,410	568,475	64,065	1,247,760	130,280
5522	City Court Costs	1,941,700	932,110	1,012,707	80,597	2,116,420	174,720
5523	Parking Fines	157,630	75,610	101,797	26,187	203,810	46,180
5524	Traffic School	31,370	14,960	16,882	1,922	35,780	4,410
5541	Local Litigation Tax	607,520	290,080	316,859	26,779	662,820	55,300
5581	Red Light Camera Fines - Municipal Court	0	0	0	0	0	0
	Subtotal - Fines & Forfeits	3,855,700	1,817,170	2,016,720	199,550	4,266,590	410,890
5611	Interest on Investments	660	380	618	238	1,170	510
5689	Change in Fair Value of Investments	0	0	0	0	0	0
5699	Miscellaneous Revenue	19,230	8,440	7,964	(476)	22,180	2,950
	Subtotal - Misc. Revenue	19,890	8,820	8,581	(239)	23,350	3,460
	Grand Total - Operating Revenues	3,875,590	1,825,990	2,025,301	199,311	4,289,940	414,350

City of Knoxville
City Inspections
Balance Sheet - Fund 216
December 31, 2012

Assets

Cash & Cash Equivalents	\$	841.62
Investments		459,593.48
Total Assets	\$	<u>460,435.10</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$	470.50
Accrued liabilities		23,772.40
Due to other governments		40.89
Total liabilities		<u>24,283.79</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures		182,579.21
Encumbrances		2,574.58

Reserved for:

Nonspendable	-
Restricted	3,067.10
Committed	247,930.42
Assigned	-

Unreserved:

Unassigned	-
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Total fund balances	<u>436,151.31</u>
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Total liabilities and fund balances	<u>\$ 460,435.10</u>
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City of Knoxville
City Inspections
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Licenses & Permits	1,510,360	797,403.84	(712,956)	52.80%
Other -				
Other-Interest and Dividends	390	265.08	(125)	67.97%
Other-Miscellaneous	-	513.08	513	#DIV/0!
Transfers	890,230	445,116.00	(445,114)	50.00%
Other Financing Sources	-	-	-	-
Total Revenue	<u>\$ 2,400,980</u>	<u>1,243,298.00</u>	<u>(1,157,682)</u>	51.78%
 Expenditures:				
Operating				
Engineering	2,400,980	1,060,718.79	1,340,261	44.18%
Total Expenditures	<u>\$ 2,400,980</u>	<u>1,060,718.79</u>	<u>1,340,261</u>	44.18%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>182,579.21</u></u>		

Projected FY 12/13 Revenue Collections
Fund 216 - Inspections Fund
as of December 31, 2012

Account Number	Account Name	Budget	July 1, 2012 - December 31, 2012			Total Fiscal Year 2012/13	
			Six Month Forecast	Six Month Actual	Variance From Forecast	Year End Forecast	Variance From Budget
5210	Permits	540	250	150	(100)	330	(210)
5221	Building Permits	723,120	333,690	373,365	39,675	809,100	85,980
5222	Electrical Permits	265,440	132,520	151,448	18,928	303,340	37,900
5223	Plumbing Permits	207,780	110,720	110,740	20	218,100	10,320
5224	Mechanical Permits	95,500	55,180	51,651	(3,529)	89,390	(6,110)
5225	Boiler Permits	89,260	54,160	50,076	(4,084)	82,530	(6,730)
5226	Plans Review	128,590	64,160	58,380	(5,780)	111,220	(17,370)
5227	Signs	0	0	0	0	0	0
5233	Plans Review Fee	130	70	35	(35)	70	(60)
5289	Sale of Plans, Books & Reports	0	0	1,559	1,559		
5294	Sundry Inspection	0	0	0	0	0	0
	Subtotal - Licenses and Permits	1,510,360	750,750	797,404	46,654	1,614,080	103,720
5611	Interest on Investments	390	180	265	85	570	180
5902	General Fund Transfer	890,230	445,120	445,116	(4)	786,510	(103,720)
5699	Miscellaneous Revenue	0	0	513	513	910	910
	Subtotal - Misc. Revenue	890,620	445,300	445,894	594	787,990	(102,630)
5998	Appropriated Fund Balance	0					
	Grand Total - Inspections Fund (216)	2,400,980	1,196,050	1,243,298	47,248	2,402,070	1,090

City of Knoxville
Stormwater
Balance Sheet - Fund 220
December 31, 2012

Assets

Cash & Cash Equivalents	\$	(4,467.16)
Investments		619,601.78
Total Assets	\$	<u>615,134.62</u>

Liabilities and fund balances

Liabilities:		
Accounts payable	\$	2,034.79
Total liabilities		<u>2,034.79</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures		98,394.20
Encumbrances		13,447.25

Reserved for:

Nonspendable		-
Restricted		1,851.07
Committed		499,407.31
Assigned		-

Unreserved:

Unassigned		-
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Total fund balances		<u>613,099.83</u>
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Total liabilities and fund balances	\$	<u>615,134.62</u>
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City of Knoxville
Stormwater
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Licenses & Permits	95,200	48,630.10	(46,570)	51.08%
Other-Interest and Dividends	15,000	403.45	(14,597)	2.69%
Other-Rents and Concessions	-	-	-	-
Other-Miscellaneous	-	8,600.00	8,600	#DIV/0!
Transfers	2,742,960	1,371,480.00	(1,371,480)	50.00%
Other Financing Sources	-	-	-	-
Total Revenue	<u>\$ 2,853,160</u>	<u>1,429,113.55</u>	<u>(1,424,046)</u>	50.09%
 Expenditures:				
Operating				
Public Services	466,480	232,215.98	234,264	49.78%
Engineering	2,386,680	1,098,503.37	1,288,177	46.03%
Total Expenditures	<u>\$ 2,853,160</u>	<u>1,330,719.35</u>	<u>1,522,441</u>	46.64%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>98,394.20</u></u>		

City of Knoxville
Solid Waste
Balance Sheet - Fund 230
December 31, 2012

Assets

Cash & Cash Equivalents	\$	1,637.48
Investments		5,495,343.64
Total Assets	\$	<u>5,496,981.12</u>

Liabilities and fund balances

Liabilities:		
Accounts payable	\$	8,640.05
Total liabilities		<u>8,640.05</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures		(935,516.12)
Encumbrances		1,588,228.00

Reserved for:

Nonspendable	-
Restricted	4,835,629.19
Committed	-
Assigned	-

Unreserved:

Unassigned	-
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Total fund balances	<u>5,488,341.07</u>
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Total liabilities and fund balances	<u>\$ 5,496,981.12</u>
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City of Knoxville
Solid Waste
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Intergovernmental -				
State -				
Other	16,000	20,632.00	4,632	128.95%
Local	60,000	17,340.00	(42,660)	28.90%
Charges for Service	795,000	478,586.80	(316,413)	60.20%
Other -				
Other-Interest and Dividends	12,000	3,492.50	(8,508)	29.10%
Other-Miscellaneous	250,000	109,392.61	(140,607)	43.76%
Transfers	9,722,230	4,861,116.00	(4,861,114)	50.00%
Total Revenue	<u>\$ 10,855,230</u>	<u>5,490,559.91</u>	<u>(5,364,670)</u>	50.58%
 Expenditures:				
Operating				
Engineering	10,855,230	6,426,076.03	4,429,154	59.20%
Total Expenditures	<u>\$ 10,855,230</u>	<u>6,426,076.03</u>	<u>4,429,154</u>	59.20%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>(935,516.12)</u></u>		

City of Knoxville
Miscellaneous Special Revenue Funds - Consolidated (240)
Balance Sheet
December 31, 2012

Assets

Cash & Cash Equivalents	\$ 156,711.69
Investments	11,248,390.29
Total Assets	<u>\$ 11,405,101.98</u>

Liabilities and fund balances

Liabilities:	
Accounts payable	\$ 9,288.72
Accrued liabilities	326,727.13
Due to other governments	11,970.55
Total liabilities	<u>347,986.40</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	(114,950.62)
Encumbrances	106,945.36

Reserved for:

Nonspendable	10,000.00
Restricted	4,159,629.71
Committed	6,674,524.92
Assigned	220,966.21

Unreserved:

Unassigned	-
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Total fund balances	<u>11,057,115.58</u>
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Total liabilities and fund balances	<u>\$ 11,405,101.98</u>
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City of Knoxville
Miscellaneous Special Revenue Funds - Consolidated (240)
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Intergovernmental -				
Federal	150,000	-	(150,000)	-
Fines & Forfeits	2,394,200	1,133,749	(1,260,451)	47.35%
Charges for Service	198,700	129,507	(69,193)	65.18%
Other -				
Other-Interest and Dividends	32,920	6,703	(26,217)	20.36%
Other-Miscellaneous	441,800	307,015	(134,785)	69.49%
Transfers	90,000	45,006	(44,994)	50.01%
Other Financing Sources	475,900	-	(475,900)	-
Total Revenue	<u>\$ 3,783,520</u>	<u>1,621,980</u>	<u>(2,161,540)</u>	42.87%
Expenditures:				
Mayor's Office	153,400	144,343	9,057	94.10%
Community Development	3,000	-	3,000	0.00%
Parks and Recreation	233,500	71,736	161,764	30.72%
Public Assembly Facilities	145,320	135,235	10,085	93.06%
Public Services	47,780	64,130	(16,350)	134.22%
Police	1,743,330	607,988	1,135,342	34.88%
Fire	25,000	-	25,000	0.00%
Legislative	7,000	902	6,098	12.89%
Transfers Out	1,425,190	712,596	712,594	50.00%
Total Expenditures	<u>\$ 3,783,520</u>	<u>1,736,930</u>	<u>2,046,590</u>	45.91%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>(114,951)</u>		

City of Knoxville
Housing Grants Funds - Consolidated (263)
Balance Sheet
December 31, 2012

Assets

Cash & Cash Equivalents	\$	239,751.21
Investments		238,799.48
Inventories		1,199.00
Notes receivable		1,433,117.31
Total Assets	\$	<u>1,912,867.00</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$	73.02
Deferred revenue		<u>1,433,117.31</u>
Total liabilities		<u>1,433,190.33</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures		6,960.84
Encumbrances		-

Reserved for:

Nonspendable		1,199.00
Restricted		471,516.83
Committed		-
Assigned		-

Unreserved:

Unassigned		-
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Total fund balances		<u>479,676.67</u>
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Total liabilities and fund balances	\$	<u>1,912,867.00</u>
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City of Knoxville
Housing Grants Funds - Consolidated (263)
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Other -				
Other-Interest and Dividends	-	1,932	1,932	#DIV/0!
Other-Miscellaneous	-	17,220	17,220	#DIV/0!
Total Revenue	<u>\$ -</u>	<u>19,152</u>	<u>19,152</u>	<u>#DIV/0!</u>
 Expenditures:				
Community Development	-	12,191	(12,191)	-
Total Expenditures	<u>\$ -</u>	<u>12,191</u>	<u>(12,191)</u>	<u>-</u>
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u>6,961</u>		

City of Knoxville
Home Grants Funds - Consolidated (264)
Balance Sheet
December 31, 2012

Assets

Cash & Cash Equivalents	\$ 146,590.57
Notes receivable	11,185,451.22
Total Assets	<u>\$ 11,332,041.79</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$ 32,161.31
Accrued liabilities	(2,187.53)
Deferred revenue	11,185,450.22
Total liabilities	<u>11,215,424.00</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	146,617.79
Encumbrances	(30,000.00)

Reserved for:

Nonspendable	-
Restricted	-
Committed	-
Assigned	-

Unreserved:

Unassigned	-
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Total fund balances	<u>116,617.79</u>
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Total liabilities and fund balances	<u>\$ 11,332,041.79</u>
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City of Knoxville
Home Grants Funds - Consolidated (264)
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Intergovernmental -				
Federal	898,720	338,126	(560,594)	37.62%
Other -				
Other-Interest and Dividends	-	42,560	42,560	#DIV/0!
Other-Miscellaneous	430,000	507,503	77,503	118.02%
Total Revenue	<u>\$ 1,328,720</u>	<u>888,188</u>	<u>(440,532)</u>	66.85%
 Expenditures:				
Community Development	1,328,720	741,571	587,149	55.81%
 Total Expenditures	<u>\$ 1,328,720</u>	<u>741,571</u>	<u>587,149</u>	55.81%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>146,618</u></u>		

City of Knoxville
Emergency Shelter Grants Funds - Consolidated (269)
Balance Sheet
December 31, 2012

Assets

Cash & Cash Equivalents	\$ (22,551.43)
Total Assets	<u>\$ (22,551.43)</u>

Liabilities and fund balances

Liabilities:	
Total liabilities	<u>-</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	(102,539.43)
Encumbrances	79,988.00

Reserved for:

Nonspendable	-
Restricted	-
Committed	-
Assigned	-

Unreserved:

Unassigned	-
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Total fund balances	<u>(22,551.43)</u>
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Total liabilities and fund balances	<u>\$ (22,551.43)</u>
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City of Knoxville
Emergency Shelter Grants Funds - Consolidated (269)
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Intergovernmental -				
Federal	146,670	-	(146,670)	-
Total Revenue	<u>\$ 146,670</u>	<u>-</u>	<u>(146,670)</u>	<u>-</u>
 Expenditures:				
Community Development	146,670	102,539	44,131	69.91%
 Total Expenditures	<u>\$ 146,670</u>	<u>102,539</u>	<u>44,131</u>	<u>69.91%</u>
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>(102,539)</u></u>		

City of Knoxville
Empowerment Zone Grant Funds - Consolidated (270)
Balance Sheet
December 31, 2012

Assets

Cash & Cash Equivalents	\$ (338,358.04)
Investments	441,847.46
Notes receivable	2,854,651.61
Total Assets	<u>\$ 2,958,141.03</u>

Liabilities and fund balances

Liabilities:	
Accounts payable	\$ 78.87
Accrued liabilities	15,864.00
Deferred revenue	2,854,651.61
Total liabilities	<u>2,870,594.48</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	(335,974.36)
Encumbrances	-

Reserved for:

Nonspendable	-
Restricted	423,520.91
Committed	-
Assigned	-

Unreserved:

Unassigned	-
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Total fund balances	<u>87,546.55</u>
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Total liabilities and fund balances	<u>\$ 2,958,141.03</u>
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City of Knoxville
Empowerment Zone Grant Funds - Consolidated (270)
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Intergovernmental -				
Federal	-	(170,715)	(170,715)	#DIV/0!
Other -				
Other-Interest and Dividends	-	16,727	16,727	#DIV/0!
Other-Miscellaneous	-	47,923	47,923	#DIV/0!
Total Revenue	<u>\$ -</u>	<u>(106,065)</u>	<u>(106,065)</u>	<u>#DIV/0!</u>
 Expenditures:				
Community Development	-	229,909	(229,909)	-
 Total Expenditures	<u>\$ -</u>	<u>229,909</u>	<u>(229,909)</u>	<u>-</u>
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>(335,974)</u></u>		

City of Knoxville
 EDI-Special Projects Grant Funds - Consolidated (280)
 Balance Sheet
 December 31, 2012

Assets

Cash & Cash Equivalents	\$ (184,840.92)
Accounts Receivable	42,498.17
Total Assets	<u>\$ (142,342.75)</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$ 403.56
Total liabilities	<u>403.56</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	(141,749.00)
Encumbrances	(997.31)

Reserved for:

Nonspendable	-
Restricted	-
Committed	-
Assigned	-

Unreserved:

Unassigned	-
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Total fund balances	<u>(142,746.31)</u>
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Total liabilities and fund balances	<u>\$ (142,342.75)</u>
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City of Knoxville
EDI-Special Projects Grant Funds - Consolidated (280)
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Intergovernmental -				
Federal	-	78,296	78,296	#DIV/0!
Total Revenue	<u>\$ -</u>	<u>78,296</u>	<u>78,296</u>	<u>#DIV/0!</u>
 Expenditures:				
Mayor's Office	-	46,710	(46,710)	-
Community Development	-	51,763	(51,763)	-
Mass Transit	-	29,897	(29,897)	-
Police	-	91,675	(91,675)	-
Total Expenditures	<u>\$ -</u>	<u>220,045</u>	<u>(220,045)</u>	<u>-</u>
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>(141,749)</u></u>		

City of Knoxville
Community Development Grant Funds - Consolidated (290)
Balance Sheet
December 31, 2012

Assets

Cash & Cash Equivalents	\$ (398,836.96)
Inventories	31,586.00
Accounts Receivable	51.03
Notes receivable	3,628,502.83
Total Assets	<u>\$ 3,261,302.90</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$ (8,978.89)
Accrued liabilities	24,738.75
Deferred revenue	3,628,502.83
Total liabilities	<u>3,644,262.69</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	(475,007.29)
Encumbrances	60,461.50

Reserved for:

Nonspendable	31,586.00
Restricted	-
Committed	-
Assigned	-

Unreserved:

Unassigned	-
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Total fund balances	<u>(382,959.79)</u>
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Total liabilities and fund balances	<u>\$ 3,261,302.90</u>
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City of Knoxville
Community Development Grant Funds - Consolidated (290)
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Intergovernmental -				
Federal	1,561,970	177,988	(1,383,982)	11.40%
Other -				
Other-Interest and Dividends	-	17,594	17,594	#DIV/0!
Other-Miscellaneous	220,000	101,970	(118,030)	46.35%
Total Revenue	<u>\$ 1,781,970</u>	<u>297,552</u>	<u>(1,484,418)</u>	16.70%
 Expenditures:				
Community Development	1,781,970	772,560	1,009,410	43.35%
 Total Expenditures	<u>\$ 1,781,970</u>	<u>772,560</u>	<u>1,009,410</u>	43.35%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>(475,007)</u></u>		

City of Knoxville
Debt Service Funds Consolidation - 300 Funds
Balance Sheet
December 31, 2012

Assets

Cash & Cash Equivalents	\$ 2,533,517.97
Investments	49,725,207.78
Accounts Receivable	8,126.30
Notes receivable	1,448,400.00
Total Assets	<u>\$ 53,715,252.05</u>

Liabilities and fund balances

Liabilities:	
Total liabilities	<u>-</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	7,904,646.52
Encumbrances	-

Reserved for:

Nonspendable	-
Restricted	45,810,605.53
Committed	-
Assigned	-

Unreserved:

Unassigned	-
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Total fund balances	<u>53,715,252.05</u>
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Total liabilities and fund balances	<u>\$ 53,715,252.05</u>
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City of Knoxville
Debt Service Funds Consolidation - 300 Funds
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of
Revenue				
Property Taxes -				
Current	\$ 24,011,850	15,438,798	(8,573,052)	64.30%
Prior Years	882,500	487,223	(395,277)	55.21%
Other -				
Other-Interest and Dividends	776,630	52,659	(723,971)	6.78%
Other-Miscellaneous	142,800	1,391,681	1,248,881	974.57%
Transfers	944,780	472,392	(472,388)	50.00%
Total Revenue	<u>\$ 26,758,560</u>	<u>17,842,753</u>	<u>(8,915,807)</u>	66.68%
 Expenditures:				
Finance	10,000	-	10,000	0.00%
Tax Increment Payments	944,780	52,527	892,253	5.56%
Principal retirement	5,390,360	-	5,390,360	0.00%
Interest and Other Costs	2,263,620	810,681	1,452,939	35.81%
Transfers Out	18,149,800	9,074,898	9,074,902	50.00%
 Total Expenditures	<u>\$ 26,758,560</u>	<u>9,938,107</u>	<u>16,820,453</u>	37.14%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>7,904,647</u></u>		

City of Knoxville
General Obligation Debt Fund
Balance Sheet - Fund 305
December 31, 2012

Assets

Cash & Cash Equivalents	\$ 754,587.13
Investments	49,725,207.78
Accounts Receivable	8,126.30
Notes receivable	1,448,400.00
Total Assets	<u>\$ 51,936,321.21</u>

Liabilities and fund balances

Liabilities:	
Total liabilities	<u>-</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	6,125,715.68
Encumbrances	-

Reserved for:

Nonspendable	-
Restricted	45,810,605.53
Committed	-
Assigned	-

Unreserved:

Unassigned	-
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Total fund balances	<u>51,936,321.21</u>
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Total liabilities and fund balances	<u>\$ 51,936,321.21</u>
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City of Knoxville
General Obligation Debt Fund
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Property Taxes -				
Current	\$ 24,011,850	15,438,798.34	(8,573,052)	64.30%
Prior Years	882,500	487,222.96	(395,277)	55.21%
Other -				
Other-Interest and Dividends	776,630	52,658.51	(723,971)	6.78%
Other-Miscellaneous	142,800	32,615.00	(110,185)	22.84%
Total Revenue	<u>\$ 25,813,780</u>	<u>16,011,294.81</u>	<u>(9,802,485)</u>	62.03%
 Expenditures:				
Operating				
Finance	10,000	-	10,000	0.00%
Principal retirement	5,390,360	-	5,390,360	0.00%
Interest and Other Costs	2,263,620	810,681.13	1,452,939	35.81%
Transfers Out	18,149,800	9,074,898.00	9,074,902	50.00%
Total Expenditures	<u>\$ 25,813,780</u>	<u>9,885,579.13</u>	<u>15,928,201</u>	38.30%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>6,125,715.68</u></u>		

City of Knoxville
Tax Increment
Balance Sheet - Fund 306
December 31, 2012

Assets

Cash & Cash Equivalents	\$ 1,778,930.84
Total Assets	<u>\$ 1,778,930.84</u>

Liabilities and fund balances

Liabilities:	
Total liabilities	<u>-</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	1,778,930.84
Encumbrances	-

Reserved for:

Nonspendable	-
Restricted	-
Committed	-
Assigned	-

Unreserved:

Unassigned	-
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Total fund balances	<u>1,778,930.84</u>
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Total liabilities and fund balances	<u>\$ 1,778,930.84</u>
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City of Knoxville
Tax Increment
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Other -				
Other-Miscellaneous	-	1,359,066.26	1,359,066	#DIV/0!
Transfers	944,780	472,392.00	(472,388)	50.00%
Total Revenue	<u>\$ 944,780</u>	<u>1,831,458.26</u>	<u>886,678</u>	193.85%
 Expenditures:				
Operating				
Tax Increment Payments	944,780	52,527.42	892,253	5.56%
Total Expenditures	<u>\$ 944,780</u>	<u>52,527.42</u>	<u>892,253</u>	5.56%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>1,778,930.84</u></u>		

City of Knoxville
Capital Project Funds Consolidation - 400 Funds
Balance Sheet
December 31, 2012

Assets

Cash & Cash Equivalents	\$ 4,426,941.17
Investments	72,481,901.33
Accounts Receivable	496,029.28
Total Assets	<u>\$ 77,404,871.78</u>

Liabilities and fund balances

Liabilities:	
Accounts payable	\$ 468,595.83
Accrued liabilities	4,329,391.09
Due to other governments	8,823.62
Deferred revenue	310,856.25
Total liabilities	<u>5,117,666.79</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	1,144,689.71
Encumbrances	847,564.29

Reserved for:

Nonspendable	-
Restricted	5,176,810.98
Committed	65,118,140.01
Assigned	-

Unreserved:

Unassigned	-
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Total fund balances	<u>72,287,204.99</u>
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Total liabilities and fund balances	<u>\$ 77,404,871.78</u>
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City of Knoxville
Capital Project Funds Consolidation - 400 Funds
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of
Revenue				
Intergovernmental -				
Federal	876,900	-	(876,900)	-
Other -				
Other-Interest and Dividends	-	110,956	110,956	#DIV/0!
Other-Miscellaneous	-	400,849	400,849	#DIV/0!
Transfers	21,614,190	10,057,098	(11,557,092)	46.53%
Other Financing Sources	34,450	-	(34,450)	-
Total Revenue	<u>\$ 22,525,540</u>	<u>10,568,903</u>	<u>(11,956,637)</u>	46.92%
 Expenditures:				
Mayor's Office	2,450,000	1,388,667	1,061,333	56.68%
Finance	800,000	126,196	673,804	15.77%
Information Systems	-	109,991	(109,991)	-
Community Development	1,150,000	2,001,348	(851,348)	174.03%
South Knoxville Waterfront	-	(62,100)	62,100	-
Parks and Recreation	990,000	440,291	549,709	44.47%
Public Assembly Facilities	-	212,025	(212,025)	-
Public Services	1,140,000	106,735	1,033,265	9.36%
Engineering	13,936,831	4,506,078	9,430,753	32.33%
Fleet	15,300	129,823	(114,523)	848.52%
Law	-	8,000	(8,000)	-
Police	1,609,890	461,005	1,148,885	28.64%
Knoxville Zoological Gardens	500,000	-	500,000	0.00%
Community Action Committee	-	(908)	908	-
Courts	-	(2,938)	2,938	-
 Total Expenditures	<u>\$ 22,592,021</u>	<u>9,424,214</u>	<u>13,167,807</u>	41.71%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>1,144,690</u></u>		

City of Knoxville
Capital Projects Fund
Balance Sheet - Fund 401
December 31, 2012

Assets

Cash & Cash Equivalents	\$ 179,746.12
Investments	72,481,901.33
Accounts Receivable	496,029.28
Total Assets	<u>\$ 73,157,676.73</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$ 464,453.67
Due to other governments	8,823.62
Deferred revenue	310,856.25
Total liabilities	<u>784,133.54</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	1,159,343.66
Encumbrances	919,248.54

Reserved for:

Nonspendable	-
Restricted	5,176,810.98
Committed	65,118,140.01
Assigned	-

Unreserved:

Unassigned	-
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Total fund balances	<u>72,373,543.19</u>
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Total liabilities and fund balances	<u>\$ 73,157,676.73</u>
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City of Knoxville
Capital Projects Fund
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Intergovernmental -				
Federal	876,900	-	(876,900)	-
Other -				
Other-Interest and Dividends	-	110,956.47	110,956	#DIV/0!
Other-Miscellaneous	-	400,849.00	400,849	#DIV/0!
Transfers	21,614,190	10,057,098.00	(11,557,092)	46.53%
Total Revenue	<u>\$ 22,491,090</u>	<u>10,568,903.47</u>	<u>(11,922,187)</u>	46.99%
 Expenditures:				
Operating				
Mayor's Office	2,450,000	1,388,667.30	1,061,333	56.68%
Finance	800,000	126,196.21	673,804	15.77%
Information Systems	-	109,991.32	(109,991)	-
Community Development	1,150,000	2,001,347.59	(851,348)	174.03%
South Knoxville Waterfront	-	(62,099.54)	62,100	-
Parks and Recreation	990,000	440,290.92	549,709	44.47%
Public Assembly Facilities	-	212,024.71	(212,025)	-
Mass Transit	-	-	-	-
Public Services	1,140,000	106,734.77	1,033,265	9.36%
Street Lighting	-	-	-	-
Engineering	13,835,900	4,491,423.64	9,344,476	32.46%
Parking Facilities	-	-	-	-
Fleet	15,300	129,823.46	(114,523)	848.52%
Law	-	8,000.00	(8,000)	-
Police	1,609,890	461,005.26	1,148,885	28.64%
Knoxville Zoological Gardens	500,000	-	500,000	0.00%
Community Action Committee	-	(908.33)	908	-
Courts	-	(2,937.50)	2,938	-
Total Expenditures	<u>\$ 22,491,090</u>	<u>9,409,559.81</u>	<u>13,081,530</u>	41.84%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>1,159,343.66</u></u>		

City of Knoxville
Proprietary Funds Consolidation - 500 Funds
Balance Sheet
December 31, 2012

Assets

Cash & Cash Equivalents	\$ 4,674,672.13
Investments	32,292,728.77
Inventories	3,924,306.93
Accounts Receivable	3,827,784.09
Notes receivable	676,762.05
Due from Other Governments	0.69
Due from other funds	52.50
Prepaid Expenses	20,059.54
Fixed Assets	193,105,169.98
Total Assets	<u>\$ 238,521,536.68</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$ 608,386.27
Accrued liabilities	1,037,059.32
Due to other funds	59,833.83
Deferred revenue	64,103.00
Bonds & other debt	127,882,914.96
Total liabilities	<u>129,652,297.38</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	(2,625,814.94)
Encumbrances	2,177,047.09
Restricted	10,843,253.95
Reserved	98,474,753.20
Total fund balances	<u>108,869,239.30</u>

Total liabilities and fund balances	<u>\$ 238,521,536.68</u>
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City of Knoxville
Proprietary Funds Consolidation - 500 Funds
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of
Revenue				
Property Taxes -				
Other Taxes	5,739,700	2,524,382	(3,215,318)	43.98%
Federal	3,348,960	1,612,148	(1,736,812)	48.14%
State -				
Other	6,246,520	3,979,749	(2,266,771)	63.71%
Local	1,500,000	61,520	(1,438,480)	4.10%
Charges for Service	12,174,930	6,669,699	(5,505,231)	54.78%
Other -				
Other-Interest and Dividends	45,500	109,154	63,654	239.90%
Other-Rents and Concessions	-	886	886	#DIV/0!
Other-Miscellaneous	227,990	169,586	(58,404)	74.38%
Transfers	20,370,290	10,092,645	(10,277,645)	49.55%
Other Financing Sources	5,417,380	-	(5,417,380)	-
Total Revenue	<u>\$ 55,071,270</u>	<u>25,219,767</u>	<u>(29,851,503)</u>	45.79%
 Expenditures:				
Mayor's Office	-	250,041	(250,041)	-
Parks and Recreation	1,549,290	652,382	896,908	42.11%
Public Assembly Facilities	23,861,820	9,472,349	14,389,471	39.70%
Mass Transit	23,530,280	16,214,727	7,315,553	68.91%
Parking Facilities	5,187,690	825,465	4,362,225	15.91%
Community Agency Grants	942,190	430,619	511,571	45.70%
 Total Expenditures	<u>\$ 55,071,270</u>	<u>27,845,582</u>	<u>27,225,688</u>	50.56%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u>(2,625,815)</u>		

City of Knoxville
Public Assembly Facilities
Balance Sheet - Fund 503
December 31, 2012

Assets

Cash & Cash Equivalents	\$ (275,996.75)
Investments	8,265,267.43
Notes receivable	646,928.22
Due from other funds	52.50
Fixed Assets	8,589,364.83
Total Assets	<u>\$ 17,225,616.23</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$ 4,626.97
Accrued liabilities	658,349.34
Total liabilities	<u>662,976.31</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	(78,431.07)
Encumbrances	9,671.59
Reserved	599,469.97
Unreserved	16,031,929.43
Total fund balances	<u>16,562,639.92</u>

Total liabilities and fund balances	<u>\$ 17,225,616.23</u>
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City of Knoxville
Public Assembly Facilities
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	1,600,300	590,513.71	(1,009,786)	36.90%
Other -				
Other-Interest and Dividends	8,000	4,687.13	(3,313)	58.59%
Other-Miscellaneous	-	809.00	809	#DIV/0!
Transfers	2,430,410	1,215,204.00	(1,215,206)	50.00%
Other Financing Sources	946,470	-	(946,470)	-
Total Revenue	<u>\$ 4,985,180</u>	<u>1,811,213.84</u>	<u>(3,173,966)</u>	36.33%
 Expenditures:				
Public Assembly Facilities	4,985,180	1,889,644.91	3,095,535	37.91%
 Total Expenditures	<u>\$ 4,985,180</u>	<u>1,889,644.91</u>	<u>3,095,535</u>	37.91%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>(78,431.07)</u></u>		

City of Knoxville
Metro Parking
Balance Sheet - Fund 504
December 31, 2012

Assets

Cash & Cash Equivalents	\$ (21,326.14)
Investments	4,207,282.65
Inventories	2,773,476.83
Fixed Assets	11,371,914.86
Total Assets	<u>\$ 18,331,348.20</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$ 99,900.00
Accrued liabilities	3,536.00
Deferred revenue	41,603.00
Total liabilities	<u>145,039.00</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	1,437,997.14
Encumbrances	-
Reserved	1,180,123.37
Unreserved	15,568,188.69
Total fund balances	<u>18,186,309.20</u>

Total liabilities and fund balances	<u>\$ 18,331,348.20</u>
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City of Knoxville
Metro Parking
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	1,596,320	731,991.00	(864,329)	45.85%
Other -				
Other-Interest and Dividends	-	3,036.04	3,036	#DIV/0!
Other-Rents and Concessions	-	885.65	886	#DIV/0!
Other-Miscellaneous	3,680	-	(3,680)	-
Transfers	2,600,000	1,300,002.00	(1,299,998)	50.00%
Other Financing Sources	474,400	-	(474,400)	-
Total Revenue	<u>\$ 4,674,400</u>	<u>2,035,914.69</u>	<u>(2,638,485)</u>	43.55%
 Expenditures:				
Parking Facilities	4,674,400	597,917.55	4,076,482	12.79%
Total Expenditures	<u>\$ 4,674,400</u>	<u>597,917.55</u>	<u>4,076,482</u>	12.79%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>1,437,997.14</u></u>		

City of Knoxville
Knoxville Convention Center - Consolidated (506)
Balance Sheet
December 31, 2012

Assets

Cash & Cash Equivalents	\$ 5,228,779.97
Investments	18,480,685.81
Inventories	102,318.76
Accounts Receivable	596,926.30
Prepaid Expenses	19,581.68
Fixed Assets	130,198,576.41
Total Assets	<u>\$ 154,626,868.93</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$ 409,359.74
Accrued liabilities	273,473.28
Deferred revenue	22,500.00
Bonds & other debt	127,828,080.00
Total liabilities	<u>128,533,413.02</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	1,699,156.15
Encumbrances	185,419.38
Reserved	6,929,333.19
Unreserved	17,279,547.19
Total fund balances	<u>26,093,455.91</u>

Total liabilities and fund balances	<u>\$ 154,626,868.93</u>
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City of Knoxville
Knoxville Convention Center - Consolidated (506)
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Other Taxes	5,739,700	2,524,382	(3,215,318)	43.98%
Intergovernmental -				
State -				
Other	4,195,770	2,954,373	(1,241,397)	70.41%
Local	1,500,000	61,520	(1,438,480)	4.10%
Charges for Service	3,510,380	2,224,140	(1,286,240)	63.36%
Other -				
Other-Interest and Dividends	37,500	100,586	63,086	268.23%
Other-Miscellaneous	140,790	-	(140,790)	-
Transfers	3,951,010	1,975,512	(1,975,498)	50.00%
Other Financing Sources	174,170	-	(174,170)	-
Total Revenue	<u>\$ 19,249,320</u>	<u>9,840,512</u>	<u>(9,408,808)</u>	<u>51.12%</u>
 Expenditures:				
Public Assembly Facilities	17,793,840	7,483,189	10,310,651	42.05%
Parking Facilities	513,290	227,547	285,743	44.33%
Community Agency Grants	942,190	430,619	511,571	45.70%
 Total Expenditures	<u>\$ 19,249,320</u>	<u>8,141,356</u>	<u>11,107,964</u>	<u>42.29%</u>
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u>1,699,156</u>		

City of Knoxville
Mass Transit Funds - Consolidated (507)
Balance Sheet
December 31, 2012

Assets

Cash & Cash Equivalents	\$ (5,553,788.46)
Investments	1,140,806.05
Inventories	1,048,511.34
Accounts Receivable	3,261,488.22
Fixed Assets	42,283,317.57
Total Assets	<u>\$ 42,180,335.41</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$ 34,466.64
Accrued liabilities	101,700.70
Total liabilities	<u>136,167.34</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	(5,633,794.80)
Encumbrances	1,969,373.74
Reserved	1,902,360.14
Unreserved	43,806,228.99
Total fund balances	<u>42,044,168.07</u>

Total liabilities and fund balances	<u>\$ 42,180,335.41</u>
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City of Knoxville
Mass Transit Funds - Consolidated (507)
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Property Taxes -				
Intergovernmental -				
Federal	3,348,960	1,612,148	(1,736,812)	48.14%
State -				
Other	2,050,750	1,025,376	(1,025,374)	50.00%
Charges for Service	4,124,140	2,457,034	(1,667,106)	59.58%
Other -				
Other-Interest and Dividends	-	737	737	#DIV/0!
Other-Miscellaneous	-	127,018	127,018	#DIV/0!
Transfers	10,717,240	5,358,618	(5,358,622)	50.00%
Other Financing Sources	3,289,190	-	(3,289,190)	-
Total Revenue	<u>\$ 23,530,280</u>	<u>10,580,932</u>	<u>(12,949,348)</u>	44.97%
 Expenditures:				
Mass Transit	23,530,280	16,214,727	7,315,553	68.91%
 Total Expenditures	<u>\$ 23,530,280</u>	<u>16,214,727</u>	<u>7,315,553</u>	68.91%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u>(5,633,795)</u>		

City of Knoxville
City Golf Courses - Consolidated (508)
Balance Sheet
December 31, 2012

Assets

Cash & Cash Equivalents	\$ 378,657.36
Prepaid Expenses	477.86
Fixed Assets	661,996.31
Total Assets	<u>\$ 1,041,131.53</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$ 60,032.92
Due to other funds	59,833.83
Bonds & other debt	54,834.96
Total liabilities	<u>174,701.71</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	44,356.39
Encumbrances	21,382.00
Reserved	293,320.05
Unreserved	507,371.38
Total fund balances	<u>866,429.82</u>

Total liabilities and fund balances	<u>\$ 1,041,131.53</u>
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City of Knoxville
City Golf Courses - Consolidated (508)
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	1,203,790	666,020	(537,770)	55.33%
Other -				
Other-Miscellaneous	83,520	41,759	(41,762)	50.00%
Transfers	130,430	(11,041)	(141,471)	-8.46%
Other Financing Sources	131,550	-	(131,550)	-
Total Revenue	<u>\$ 1,549,290</u>	<u>696,738</u>	<u>(852,552)</u>	44.97%
 Expenditures:				
Parks and Recreation	1,549,290	652,382	896,908	42.11%
 Total Expenditures	<u>\$ 1,549,290</u>	<u>652,382</u>	<u>896,908</u>	42.11%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>44,356</u></u>		

City of Knoxville
Internal Services Funds Consolidation - 700 Funds
Balance Sheet
December 31, 2012

Assets

Cash & Cash Equivalents	\$ 1,416,208.49
Investments	92,056,105.04
Inventories	798,853.14
Accounts Receivable	20.65
Fixed Assets	23,745,255.53
Total Assets	<u>\$ 118,016,442.85</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$ 862,997.37
Accrued liabilities	11,761,367.69
Due to other funds	52.50
Total liabilities	<u>12,624,417.56</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	361,500.87
Encumbrances	425,723.77
Restricted	8,193,079.61
Reserved	96,411,721.04
Total fund balances	<u>105,392,025.29</u>

Total liabilities and fund balances	<u>\$ 118,016,442.85</u>
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City of Knoxville
Internal Services Funds Consolidation - 700 Funds
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of
Revenue				
Intergovernmental -				
Federal	-	(515,285)	(515,285)	#DIV/0!
State -				
Other	-	(86,966)	(86,966)	#DIV/0!
Charges for Service	39,142,810	19,362,138	(19,780,672)	49.47%
Other -				
Other-Interest and Dividends	285,300	58,791	(226,509)	20.61%
Other-Rents and Concessions	91,700	46,693	(45,007)	50.92%
Other-Miscellaneous	32,430	272,098	239,668	839.03%
Transfers	1,850,680	985,844	(864,836)	53.27%
Other Financing Sources	(565,740)	-	565,740	-
Total Revenue	<u>\$ 40,837,180</u>	<u>20,123,314</u>	<u>(20,713,866)</u>	<u>49.28%</u>
 Expenditures:				
Finance	23,644,950	11,592,966	12,051,984	49.03%
Information Systems	927,940	596,257	331,683	64.26%
Community Development	500	390	110	77.98%
Parks and Recreation	7,140	3,571	3,569	50.02%
Public Assembly Facilities	720	-	720	0.00%
Public Services	2,000	1,000	1,000	49.99%
Engineering	20,700	6,791	13,909	32.81%
Fleet	13,821,320	6,853,969	6,967,351	49.59%
Law	1,990	1,889	101	94.91%
Police	850,230	352,561	497,669	41.47%
Fire	254,840	17,841	236,999	7.00%
Municipal Facilities	1,304,550	334,578	969,972	25.65%
 Total Expenditures	<u>\$ 40,836,880</u>	<u>19,761,813</u>	<u>21,075,067</u>	<u>48.39%</u>
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>361,501</u></u>		

City of Knoxville
Fleet Services - Consolidated (702)
Balance Sheet
December 31, 2012

Assets

Cash & Cash Equivalents	\$ (155,191.86)
Investments	32,822,810.76
Inventories	798,853.14
Fixed Assets	20,003,170.02
Total Assets	<u>\$ 53,469,642.06</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$ 67,140.81
Accrued liabilities	105,513.32
Due to other funds	52.50
Total liabilities	<u>172,706.63</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	782,784.61
Encumbrances	122,709.84
Reserved	4,122,883.24
Unreserved	48,268,557.74
Total fund balances	<u>53,296,935.43</u>

Total liabilities and fund balances	<u>\$ 53,469,642.06</u>
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City of Knoxville
Fleet Services - Consolidated (702)
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	14,123,490	7,316,183	(6,807,307)	51.80%
Other -				
Other-Interest and Dividends	125,000	18,117	(106,883)	14.49%
Other-Miscellaneous	32,000	270,156	238,156	844.24%
Transfers	64,600	32,298	(32,302)	50.00%
Other Financing Sources	(523,470)	-	523,470	-
Total Revenue	<u>\$ 13,821,620</u>	<u>7,636,754</u>	<u>(6,184,866)</u>	55.25%
 Expenditures:				
Fleet	13,821,320	6,853,969	6,967,351	49.59%
Total Expenditures	<u>\$ 13,821,320</u>	<u>6,853,969</u>	<u>6,967,351</u>	49.59%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>782,785</u></u>		

City of Knoxville
Risk Management
Balance Sheet - Fund 704
December 31, 2012

Assets

Cash & Cash Equivalents	\$	1,618.64
Investments		29,123,334.61
Accounts Receivable		29.92
Total Assets	\$	<u>29,124,983.17</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$	(22,692.25)
Accrued liabilities		10,616,999.58
Total liabilities		<u>10,594,307.33</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures		434,758.38
Encumbrances		32,966.53
Reserved		1,576,310.35
Unreserved		16,486,640.58
Total fund balances		<u>18,530,675.84</u>

Total liabilities and fund balances	\$	<u>29,124,983.17</u>
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City of Knoxville
Risk Management
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Intergovernmental -				
Federal	-	(515,284.70)	(515,285)	#DIV/0!
State -				
Other	-	(86,966.11)	(86,966)	#DIV/0!
Charges for Service	6,135,220	3,079,990.00	(3,055,230)	50.20%
Other -				
Other-Interest and Dividends	112,000	19,314.90	(92,685)	17.25%
Other-Miscellaneous	430	593.60	164	138.05%
Transfers	449,300	224,652.00	(224,648)	50.00%
Total Revenue	<u>\$ 6,696,950</u>	<u>2,722,299.69</u>	<u>(3,974,650)</u>	40.65%
 Expenditures:				
Finance	6,696,950	2,287,541.31	4,409,409	34.16%
 Total Expenditures	<u>\$ 6,696,950</u>	<u>2,287,541.31</u>	<u>4,409,409</u>	34.16%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>434,758.38</u></u>		

City of Knoxville
Health Care
Balance Sheet - Fund 705
December 31, 2012

Assets

Cash & Cash Equivalents	\$ 13,719.23
Investments	11,618,623.96
Fixed Assets	12,985.40
Total Assets	<u>\$ 11,645,328.59</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$ 806,192.31
Accrued liabilities	1,038,854.79
Total liabilities	<u>1,845,047.10</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	(1,358,109.27)
Encumbrances	270,047.40
Reserved	(1,577,578.55)
Unreserved	12,465,921.91
Total fund balances	<u>9,800,281.49</u>

Total liabilities and fund balances	<u>\$ 11,645,328.59</u>
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City of Knoxville
Health Care
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	15,451,320	7,249,491.47	(8,201,829)	46.92%
Other -				
Other-Interest and Dividends	35,000	7,453.76	(27,546)	21.30%
Other-Miscellaneous	-	1,398.64	1,399	#DIV/0!
Transfers	1,309,240	688,702.67	(620,537)	52.60%
Other Financing Sources	980	-	(980)	-
Total Revenue	<u>\$ 16,796,540</u>	<u>7,947,046.54</u>	<u>(8,849,493)</u>	47.31%
 Expenditures:				
Finance	16,796,540	9,305,155.81	7,491,384	55.40%
Total Expenditures	<u>\$ 16,796,540</u>	<u>9,305,155.81</u>	<u>7,491,384</u>	55.40%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>(1,358,109.27)</u></u>		

City of Knoxville
Equipment Replacement Fund
Balance Sheet - Fund 706
December 31, 2012

Assets

Investments	15,345,001.57
Fixed Assets	3,729,100.11
Total Assets	<u>\$ 19,074,101.68</u>

Liabilities and fund balances

Liabilities:

Accounts payable	\$ 12,356.50
Total liabilities	<u>12,356.50</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	183,654.99
Encumbrances	-
Reserved	262,433.33
Unreserved	18,615,656.86
Total fund balances	<u>19,061,745.18</u>

Total liabilities and fund balances	<u>\$ 19,074,101.68</u>
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City of Knoxville
Equipment Replacement Fund
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	2,220,730	1,110,420.00	(1,110,310)	50.00%
Other -				
Other-Interest and Dividends	12,500	13,662.46	1,162	109.30%
Other-Miscellaneous	-	(50.42)	(50)	#DIV/0!
Transfers	27,540	40,191.70	12,652	145.94%
Other Financing Sources	(43,250)	-	43,250	-
Total Revenue	<u>\$ 2,217,520</u>	<u>1,164,223.74</u>	<u>(1,053,296)</u>	<u>52.50%</u>
Expenditures:				
Finance	151,460	268.98	151,191	0.18%
Information Systems	927,940	596,256.66	331,683	64.26%
Community Development	500	389.88	110	77.98%
Parks and Recreation	7,140	3,571.44	3,569	50.02%
Public Assembly Facilities	720	-	720	0.00%
Public Services	2,000	999.78	1,000	49.99%
Street Lighting	-	-	-	-
Engineering	20,700	6,791.47	13,909	32.81%
Law	1,990	1,888.74	101	94.91%
Police	850,230	352,561.08	497,669	41.47%
Fire	254,840	17,840.72	236,999	7.00%
Total Expenditures	<u>\$ 2,217,520</u>	<u>980,568.75</u>	<u>1,236,951</u>	<u>44.22%</u>
Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>183,654.99</u></u>		

City of Knoxville
City Buildings
Balance Sheet - Fund 707
December 31, 2012

Assets

Cash & Cash Equivalents	\$ 1,556,062.48
Investments	3,146,324.87
Total Assets	<u>\$ 4,702,387.35</u>

Liabilities and fund balances

Liabilities:	
Total liabilities	<u>-</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	318,412.16
Encumbrances	-
Reserved	3,809,031.24
Unreserved	574,943.95
Total fund balances	<u>4,702,387.35</u>

Total liabilities and fund balances	<u>\$ 4,702,387.35</u>
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City of Knoxville
City Buildings
Schedule of Revenues & Expenditures - Budget Basis
For the Period Ended 12/31/12

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	1,212,050	606,054.00	(605,996)	50.00%
Other -				
Other-Interest and Dividends	800	242.95	(557)	30.37%
Other-Rents and Concessions	91,700	46,693.21	(45,007)	50.92%
Total Revenue	<u>\$ 1,304,550</u>	<u>652,990.16</u>	<u>(651,560)</u>	50.05%
 Expenditures:				
Municipal Facilities	1,304,550	334,578.00	969,972	25.65%
Total Expenditures	<u>\$ 1,304,550</u>	<u>334,578.00</u>	<u>969,972</u>	25.65%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>318,412.16</u></u>		

City of Knoxville, TN
Investment Holdings
12/31/2012

Maturity	Investment Name	Cost	Par Value	Market Value	YTM	CUSIP
1/1/2013	LGIP	214,730,781.90	214,730,781.90	214,730,781.90	0.15000%	
1/1/2013	State of Massachusetts G.O. series 2002E	307,701.00	300,000.00	300,000.00	0.35146%	57582NKA2
1/7/2013	Sevier Co. PBA TN Loans II-D1	3,205,000.00	3,205,000.00	3,205,000.00	5.80000%	818203AQ4
1/15/2013	Delaware Valley, NJ Rgnl High Sch Dist G.O. series 2003	450,864.45	435,000.00	435,421.95	1.50031%	246541BQ8
1/17/2013	Standard Chartered Bank commercial paper	998,766.67	1,000,000.00	998,766.67	0.40784%	85324TNH5
2/1/2013	Andover, MN G.O. series 2012C	320,208.00	320,000.00	320,182.40	0.31030%	034313ZH2
2/1/2013	Garner, NC BABs series 2010	120,534.00	120,000.00	120,074.40	1.05039%	366244GV7
2/1/2013	Kent, CT G.O. series 2012	512,340.90	510,000.00	510,214.20	0.43041%	490206CU1
2/1/2013	Manitowoc Co., WI BABs series 2010	270,000.00	270,000.00	270,297.00	1.79989%	563588ZG0
2/1/2013	Mecklenburg Co., NC G.O. series 2003A	532,005.00	500,000.00	501,530.00	1.00041%	584002FC8
2/1/2013	State of Rhode Island G.O. series 2008C	139,621.30	130,000.00	130,468.00	1.50441%	76222RFU1
2/1/2013	Richfield, MN G.O. series 2012B	175,456.75	175,000.00	175,101.50	0.35074%	7633256D4
2/1/2013	Rocori, MN Area Schools G.O. series 2009-A	156,133.10	145,000.00	145,316.10	2.15033%	774836CA6
2/1/2013	St. Louis Park, MN BABs series 2010D	125,385.00	125,000.00	125,083.75	1.10033%	791740YM9
2/15/2013	Murphy, TX G.O. series 2012	616,917.40	610,000.00	611,189.50	0.40109%	62673VXW1
2/25/2013	Private Bank & Trust Co. certificate of deposit	250,000.00	250,000.00	250,000.00	0.39993%	74267GSM0
3/1/2013	Anderson Co., SC School District #1 BABs series 2010A	200,772.00	200,000.00	200,426.00	2.00032%	033717KB4
3/1/2013	Harrison Co., MS School District G.O. series 2005	520,300.00	500,000.00	503,540.00	0.50027%	415072FN2
3/1/2013	Kingsport, TN BABs series 2009D	1,220,260.95	1,215,000.00	1,218,450.60	2.11017%	496443EP3
3/1/2013	Richland Co., SC BABs series 2010	501,755.00	500,000.00	500,640.00	1.10025%	763631B31
3/1/2013	Sumter Co., SC G.O. series 2010-A	557,436.45	555,000.00	556,182.15	1.55009%	866560HC2
3/1/2013	Washington Co., WI G.O. series 2012	341,193.40	340,000.00	340,377.40	0.40047%	938752MX7
3/21/2013	Caterpillar LLC commercial paper	1,998,346.66	2,000,000.00	1,998,346.66	0.32027%	24023GQM2
3/25/2013	Société Generale commercial paper	997,016.67	1,000,000.00	997,016.67	0.60518%	83365RQR9
4/1/2013	Floyd Co., GA G.O. series 2010	496,655.25	475,000.00	480,220.25	0.45077%	343550BQ1
4/1/2013	Kenosha, WI School District G.O. series 2002B	717,791.10	670,000.00	676,184.10	1.60031%	489836HJ8
4/1/2013	Knox Co., TN G.O. series 2010C	1,008,762.75	965,000.00	971,282.15	0.90004%	4995122J9
4/1/2013	Lewiston, ME G.O. series 2010-C	279,455.00	275,000.00	276,089.00	1.35006%	52850CGS8
4/1/2013	Memphis, TN G.O. series 2012-B	100,000.00	100,000.00	99,891.00	0.50000%	586145ZJ6
4/1/2013	Putnam Co., TN G.O. series 2007	105,249.00	100,000.00	100,875.00	1.60009%	746673VX7
4/1/2013	State of Rhode Island G.O. series 2010D	406,756.00	400,000.00	401,356.00	0.90012%	76222RHW5
4/15/2013	State of New York G.O. series 2006D	1,035,670.00	1,000,000.00	1,012,890.00	0.50038%	6497872H0
5/1/2013	State of Tennessee G.O. series 2009-D	500,000.00	500,000.00	502,685.00	1.86475%	880541ND5
5/24/2013	Bank Hapoalim certificate of deposit	250,000.00	250,000.00	250,000.00	0.50000%	06251AXV7
6/1/2013	Cocke Co., TN BABs series 2009-B	100,512.00	100,000.00	100,960.00	2.60019%	191594MH0
6/1/2013	Crossville, TN G.O. series 2012-B	222,778.60	220,000.00	221,434.40	0.40020%	227669MY1
6/1/2013	Dane Co., WI BABs series 2010F	500,000.00	500,000.00	501,060.00	0.99998%	236091N91
6/1/2013	Hardin Co., TN BABs series 2009-B	441,504.80	440,000.00	442,772.00	2.40025%	412036MB8
6/1/2013	Kirkwood Community College Dist, IA G.O. series 2011-1	356,853.00	350,000.00	352,282.00	1.00044%	497595XC7
6/1/2013	Las Vegas, NV G.O. series 2012B	735,940.25	725,000.00	728,538.00	0.60026%	517696V22
6/1/2013	Lexington-Fayette Co., KY G.O. series 2010D	91,958.40	90,000.00	90,571.50	1.25014%	52908ERN5
6/1/2013	Maryville, TN G.O. series 2009-C	75,000.00	75,000.00	75,487.50	2.40000%	574531QJ1
6/1/2013	Maui Co., HI G.O. series 2010B	303,351.00	300,000.00	303,450.00	0.40037%	5772852B4
6/1/2013	Palm Beach Co., FL G.O. series 2006	1,645,260.00	1,500,000.00	1,533,480.00	1.35016%	696497TM8
6/17/2013	Ford Motor Company commercial paper	998,094.44	1,000,000.00	998,094.44	0.35426%	3024A6TH5
6/26/2013	Beal Bank certificate of deposit	250,000.00	250,000.00	250,000.00	0.50000%	07370VCB2
7/1/2013	Los Angeles, CA Unified School District G.O. series 2005D	688,896.00	650,000.00	664,794.00	0.75063%	5446443E5
7/1/2013	Maricopa Co., AZ Community College G.O. series 2007B	129,787.50	125,000.00	127,652.50	0.29997%	566795HW3
7/1/2013	Metro Nashville, TN G.O. series 2010-C	250,000.00	250,000.00	252,020.00	2.20779%	592112EU6
7/19/2013	Bank Baroda certificate of deposit	250,000.00	250,000.00	250,000.00	0.45000%	060624KU6
7/26/2013	Enerbank USA certificate of deposit	250,000.00	250,000.00	250,000.00	0.40000%	29266NUN5
8/1/2013	Albuquerque, NM School District #12 G.O. series 2007	323,495.55	315,000.00	323,703.45	0.43030%	013595JZ7
8/1/2013	Brockton, MA G.O. series 2005	542,140.00	500,000.00	511,195.00	1.70024%	111746AH6
8/1/2013	Kern Co., CA High School District G.O. series 2011	447,674.45	445,000.00	446,219.30	0.65049%	492246MC4
8/1/2013	Letcher Co., KY BABs series 2010	25,183.50	25,000.00	25,240.50	2.10011%	527237GA3
8/1/2013	Los Angeles, CA Community College G.O. series 2008F	571,774.50	550,000.00	561,291.50	0.50049%	54438CJZ6
8/1/2013	State of Massachusetts G.O. series 2004C	328,688.00	320,000.00	328,841.60	0.40060%	57582NR49
8/1/2013	State of Mississippi G.O. series 2011-D	515,000.00	515,000.00	515,942.45	0.75890%	6055807G8
8/1/2013	State of Ohio BABs series 2010E	504,610.00	500,000.00	503,685.00	0.50093%	677521HR0
8/1/2013	State of Oregon G.O. series 2010B	516,690.00	500,000.00	505,350.00	1.02002%	68608KZL5
8/1/2013	San Juan, CA Unified School District G.O. series 2011	200,000.00	200,000.00	200,796.00	1.37477%	798306NR3
8/1/2013	Kansas City-Wyandotte Co., KS BABs series 2010-B	231,665.20	230,000.00	232,267.80	2.03025%	982671WB1
8/8/2013	FirstBank Puerto Rico certificate of deposit	250,000.00	250,000.00	250,000.00	0.70000%	3376243W8
8/15/2013	Arlington, MA G.O. series 2011-B	138,300.75	135,000.00	136,364.85	0.75046%	041609VC9
8/15/2013	El Paso, TX G.O. series 2007	137,061.25	125,000.00	128,950.00	1.55018%	283734HF1
8/15/2013	Ford Motor Company commercial paper	997,122.22	1,000,000.00	997,122.22	0.40568%	3024A6VF6
8/15/2013	Hamilton, NJ Board of Education G.O. series 2012	410,000.00	410,000.00	410,131.20	0.39993%	408072GM2
8/15/2013	Monroe Township, NJ G.O. series 2003	630,609.70	590,000.00	604,549.40	0.87137%	611312GA1
8/15/2013	PEFCO	1,028,394.00	930,000.00	957,583.80	2.10021%	742651CY6
8/15/2013	Tuscaloosa, AL G.O. series 2012A	201,876.00	200,000.00	202,008.00	0.52065%	900577UX3
8/19/2013	Ally Bank certificate of deposit	250,000.00	250,000.00	250,000.00	0.85000%	02005QSP9
8/19/2013	American Express Centurion certificate of deposit	250,000.00	250,000.00	250,000.00	0.80000%	02587DCD8
8/19/2013	Discover Bank certificate of deposit	250,000.00	250,000.00	250,000.00	0.80000%	254670P48
9/1/2013	Austin, TX G.O. series 2010-B	287,358.30	270,000.00	275,551.20	1.24010%	052396YE2
9/1/2013	Huntsville, AL G.O. series 2010-D	475,000.00	475,000.00	477,797.75	1.29695%	447025JV0
9/1/2013	Johnson Co., KS BABs series 2010-C	405,000.00	405,000.00	406,806.30	1.14987%	47844PAA3
9/1/2013	State of Mississippi G.O. series 2003	547,055.00	500,000.00	514,225.00	2.40023%	605580JC4

City of Knoxville, TN
Investment Holdings
12/31/2012

Maturity	Investment Name	Cost	Par Value	Market Value	YTM	CUSIP
9/1/2013	State of Mississippi G.O. series 2006C	110,970.00	100,000.00	104,386.00	1.10044%	605580SU4
9/15/2013	Bridgeport, CT BABs series 2010B	279,259.75	275,000.00	277,301.75	2.00005%	108151V40
9/16/2013	GE Money Bank certificate of deposit	250,000.00	250,000.00	250,000.00	0.90000%	36159U2J4
9/23/2013	BMW Bank of North America certificate of deposit	250,000.00	250,000.00	250,000.00	1.00000%	05568PS32
9/23/2013	State Bank of India certificate of deposit	250,000.00	250,000.00	250,000.00	1.00000%	856284A46
10/1/2013	Norfolk, VA G.O. series 2012-B	193,788.60	190,000.00	191,516.20	0.50054%	655867MH9
10/7/2013	Doral Bank certificate of deposit	250,000.00	250,000.00	250,000.00	1.00000%	25811LK57
11/1/2013	Baltimore Co., MD BABs series 2009A	834,568.15	815,000.00	827,730.30	0.60002%	05914FFW5
11/1/2013	State of Michigan G.O. series 2010B	667,923.15	655,000.00	662,015.05	0.65027%	5946106H5
11/4/2013	Bank of China certificate of deposit	250,000.00	250,000.00	250,000.00	1.04999%	06425HMB9
12/1/2013	Bergen Co., NJ G.O. series 2012D	400,000.00	400,000.00	400,400.00	0.39999%	083763KK7
12/1/2013	Dane Co., WI G.O. series 2010C	875,000.00	875,000.00	879,270.00	1.09995%	236091M50
12/1/2013	Lexington-Fayette Co., KY BABs series 2010F	225,000.00	225,000.00	226,973.25	1.54987%	52908ESK0
12/1/2013	Palatine, IL G.O. series 2012	95,447.45	95,000.00	95,542.45	0.50089%	696089ZR5
12/1/2013	Snohomish Co., WA G.O. series 2011C	1,150,000.00	1,150,000.00	1,152,599.00	0.74999%	833085T86
12/16/2013	Sallie Mae Bank certificate of deposit	250,000.00	250,000.00	250,000.00	0.89999%	795450NH4
12/23/2013	Barclays Bank certificate of deposit	250,000.00	250,000.00	250,000.00	0.99999%	06740KFE2
1/1/2014	Chicago, IL G.O. series 2004	775,494.00	700,000.00	731,815.00	2.02843%	167484J1
1/1/2014	Peoria, IL BABs series 2010C	259,595.00	250,000.00	254,755.00	1.00001%	713176R98
1/17/2014	Safra National Bank certificate of deposit	125,000.00	125,000.00	125,000.00	0.80000%	786580XN5
1/27/2014	First National Bank of Omaha certificate of deposit	250,000.00	250,000.00	250,000.00	0.60000%	332135EV0
2/1/2014	Andover, MN G.O. series 2012C	321,916.80	320,000.00	322,403.20	0.45064%	034313ZJ8
2/1/2014	Galveston, TX BABs series 2009A	672,119.50	650,000.00	668,726.50	0.50002%	364195BC0
2/1/2014	Garner, NC BABs series 2010	120,763.20	120,000.00	121,518.00	1.30015%	366244GW5
2/1/2014	Kent, CT G.O. series 2012	492,636.20	490,000.00	492,641.10	0.69997%	490206CV9
2/1/2014	Montgomery, MN BABs series 2010-B	620,000.00	620,000.00	634,991.60	2.69953%	613868JH2
2/1/2014	Richfield, MN G.O. series 2012B	211,463.70	210,000.00	211,440.60	0.50069%	7633256E2
2/1/2014	Rochester, MN BABs series 2010-A	241,744.80	240,000.00	242,496.00	0.95039%	771588RA0
2/15/2014	Dallas, TX G.O. series 2005B	488,345.00	500,000.00	493,000.00	1.10004%	235218K60
2/15/2014	Midland, TX College District G.O. series 2012	102,419.00	100,000.00	101,663.00	0.59050%	597767CC4
3/1/2014	Baldwin, WI G.O. series 2012A	115,000.00	115,000.00	115,132.25	0.60000%	058327EC7
3/1/2014	Charles Co., MD G.O. series 2012	250,796.70	245,000.00	249,726.05	0.55011%	1598076S0
3/1/2014	Sumter Co., SC G.O. series 2010-A	301,878.00	300,000.00	305,190.00	1.80031%	866560HD0
3/1/2014	Washington Co., WI G.O. series 2012	105,941.85	105,000.00	105,726.60	0.50011%	938752MY5
3/14/2014	Everbank certificate of deposit	250,000.00	250,000.00	250,000.00	0.50000%	29976DNP1
3/14/2014	FHLB	1,036,036.01	1,000,000.00	1,025,960.00	1.08600%	3133XWKV0
3/15/2014	State of Connecticut G.O. series 2008A	769,563.20	715,000.00	746,624.45	0.92574%	20772GD88
3/21/2014	CIT Bank certificate of deposit	250,000.00	250,000.00	250,000.00	1.15000%	17284AYS1
4/1/2014	Knoxville Utilities Board Series 2010C	206,570.00	200,000.00	203,374.00	1.00007%	499815JB5
4/1/2014	Memphis, TN G.O. series 2012-B	200,000.00	200,000.00	200,370.00	0.65000%	586145ZK3
5/1/2014	Cook Co., IL School District #135 G.O. series 2003A	263,053.00	250,000.00	253,072.50	1.00046%	214831JN0
5/1/2014	Montgomery Co., TN G.O. series 2008	328,428.00	300,000.00	318,009.00	0.85014%	613664H3
5/1/2014	State of Ohio G.O. series 2008A	140,475.00	125,000.00	132,383.75	1.42469%	677520F37
5/1/2014	Richland Co., SC School District #2 BABs series 2010E	351,277.50	350,000.00	355,533.50	1.69018%	763682YQ8
5/1/2014	State of Tennessee G.O. series 2009D	517,135.00	500,000.00	514,765.00	1.40014%	880541NE3
5/1/2014	TN State School Bond Authority Series 2005B	375,791.50	350,000.00	367,899.00	2.05017%	880557H48
6/1/2014	Cedar Rapids, IA G.O. series 2010B	262,115.00	250,000.00	258,820.00	1.10000%	150528GS0
6/1/2014	Cocke Co., TN G.O. series 2011A	200,000.00	200,000.00	201,122.00	0.90000%	191594ND8
6/1/2014	Columbus, OH G.O. series 2010E	205,036.00	200,000.00	204,094.00	0.55013%	199491U25
6/1/2014	Crossville, TN G.O. series 2012-B	204,980.00	200,000.00	204,204.00	0.60045%	227669MZ8
6/1/2014	Morton Grove, IL G.O. series 2009A	105,254.00	100,000.00	103,432.00	1.00017%	619262EN4
6/1/2014	New York City G.O. series 2005O	1,015,942.80	915,000.00	967,713.15	1.41009%	64966EC62
6/1/2014	North Iowa Community College District G.O. series 2012-1	252,377.50	250,000.00	252,635.00	0.35056%	660142LY4
6/1/2014	Smyrna, TN G.O./Rev. series 2009	207,038.00	200,000.00	207,648.00	1.96027%	832832HQ5
6/1/2014	Winston-Salem, NC G.O. series 2010C	506,865.00	500,000.00	512,620.00	1.80011%	9756725A0
6/2/2014	Compass Bank certificate of deposit	250,000.00	250,000.00	250,000.00	0.80000%	20449E5S1
6/6/2014	Sovereign Bank certificate of deposit	250,000.00	250,000.00	250,000.00	0.75000%	84603MZ33
6/23/2014	Merrick Bank certificate of deposit	250,000.00	250,000.00	250,000.00	0.45000%	59012Y2A4
7/1/2014	Memphis, TN G.O. series 2010-E	406,728.00	400,000.00	411,840.00	2.00028%	586145XA7
7/1/2014	Metro Nashville, TN G.O. series 2010-C	1,483,210.25	1,425,000.00	1,472,096.25	1.34163%	592112EV4
7/1/2014	Metro Nashville, TN G.O. series 2012B	200,000.00	200,000.00	200,044.00	0.51497%	592112LE4
7/1/2014	Pima Co., AZ Unified School District #1 G.O. series 2011	712,894.00	700,000.00	709,716.00	0.63034%	721799D76
7/15/2014	Newport News, VA G.O. series 2012-A	225,000.00	225,000.00	225,681.75	0.62895%	652233EQ6
7/28/2014	Valley National Bank certificate of deposit	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	509,260.00	2.20007%	01179PN45
8/1/2014	State of Mississippi G.O. series 2011-D	196,511.25	195,000.00	196,897.35	0.75004%	605580TH6
8/1/2014	Norwalk, CT G.O. series 2010-F	232,162.00	230,000.00	235,917.90	1.75012%	668844DM2
8/1/2014	State of Oregon G.O. series 2010B	783,772.50	776,190.00	776,190.00	0.60025%	68608KZM3
8/1/2014	Stratford, CT G.O. series 2011A	860,486.80	840,000.00	853,700.40	0.78900%	862811U20
8/15/2014	Hamilton, NJ Board of Education G.O. series 2012	417,730.70	415,000.00	417,929.90	0.60054%	408072GN0
8/15/2014	State of New Jersey G.O. series 2010R	575,612.30	565,000.00	577,040.15	1.31261%	646039TH0
9/1/2014	Huntsville, AL BABs series 2010-B	160,000.00	160,000.00	163,024.00	1.74693%	447025JD0
9/1/2014	Huntsville, AL G.O. series 2010-D	200,000.00	200,000.00	204,114.00	1.74693%	447025JW8
9/1/2014	Johnson Co., KS BABs series 2010-C	405,000.00	405,000.00	412,083.45	1.49984%	47844PAB1
10/1/2014	Norfolk, VA G.O. series 2012-B	257,692.50	250,000.00	254,272.50	0.67015%	655867MJ5
10/1/2014	State of Texas G.O. series 2011	524,465.00	500,000.00	522,095.00	0.50013%	882722H95
10/1/2014	Will Co., IL School District 122 G.O. series 2009D	538,000.00	500,000.00	533,570.00	0.65045%	968852WPA4

City of Knoxville, TN
Investment Holdings
12/31/2012

Maturity	Investment Name	Cost	Par Value	Market Value	YTM	CUSIP
10/15/2014	Baltimore, MD G.O. series 2005B	343,413.00	315,000.00	335,884.50	0.70009%	059189EF3
10/15/2014	PEFCO	537,370.00	500,000.00	523,290.00	1.12091%	742851DH2
11/1/2014	Clark Co., NV BABs series 2009B	216,230.00	200,000.00	212,362.00	0.75000%	180848DL4
11/1/2014	Menomonee Falls, WI G.O. series 2010	774,457.50	750,000.00	759,465.00	2.81153%	587057XV7
11/1/2014	Moline, IL G.O. series 2004-C	365,925.00	340,000.00	359,186.20	1.55051%	608557TC8
11/15/2014	Cook Co., IL G.O. series 2010-E	263,525.00	250,000.00	258,830.00	0.90010%	213185DW8
11/15/2014	New York City G.O. series 2009F	283,547.50	250,000.00	273,527.50	1.40022%	64966HEM8
11/15/2014	Will Co., IL BABs series 2010B	105,116.00	100,000.00	104,110.00	0.75033%	968657FG6
12/1/2014	Bergen Co., NJ G.O. series 2012D	400,468.00	400,000.00	401,140.00	0.44026%	083763KL5
12/1/2014	Lexington-Fayette Co., KY BABs series 2010F	513,925.00	500,000.00	513,840.00	0.85019%	52908ESL8
12/1/2014	Mercer Co., NJ G.O. series 2005	420,739.80	380,000.00	411,695.80	0.75013%	587839UN9
12/1/2014	Palatine, IL G.O. series 2012	508,413.80	505,000.00	510,464.10	0.65003%	696089ZS3
12/15/2014	Georgetown, MA ECBs series 2012	130,000.00	130,000.00	129,849.20	0.54996%	372838JZ6
12/15/2014	State of New York G.O. series 2011F	501,475.00	500,000.00	505,325.00	0.90011%	649791GP9
12/15/2014	St. Charles, IL Park District BABs series 2010-B	834,248.00	800,000.00	826,032.00	1.00005%	787760HX8
12/26/2014	Brand Banking Company certificate of deposit	250,000.00	250,000.00	250,000.00	0.50000%	105245DR2
12/29/2014	Sun National Bank certificate of deposit	250,000.00	250,000.00	250,000.00	0.50000%	86682ABW0
1/1/2015	Chicago, IL G.O. series 2005A	187,795.60	170,000.00	183,763.20	1.75001%	167485BT7
1/16/2015	Safra National Bank certificate of deposit	125,000.00	125,000.00	125,000.00	1.00000%	786580XM7
2/1/2015	Andover, MN G.O. series 2012C	841,412.80	835,000.00	843,433.50	0.63025%	034313ZK5
2/1/2015	Duluth, MN G.O. series 2012G	631,756.25	625,000.00	631,312.50	0.50023%	264438ZP0
2/1/2015	State of Massachusetts G.O. series 2002E	516,460.00	500,000.00	500,000.00	4.20838%	57582NVJ8
2/1/2015	Orleans Parish, LA Schools G.O. series 2011	308,880.00	300,000.00	304,638.00	1.20005%	686663VY8
2/1/2015	Richfield, MN G.O. series 2012B	100,498.00	100,000.00	101,072.00	0.79329%	7633256F9
2/1/2015	Sangamon Co., IL School District #186 G.O. series 2009B	177,457.50	165,000.00	176,055.00	1.60009%	800766HW0
2/1/2015	West St. Paul, MN G.O. series 2012-A	102,971.00	100,000.00	102,291.00	0.78015%	955669YJ9
2/13/2015	Banco Bilbao Vizcaya Puerto Rico certificate of deposit	250,000.00	250,000.00	250,000.00	1.00000%	059457UE9
2/15/2015	Murphy, TX G.O. series 2012	290,276.25	275,000.00	288,312.75	0.92033%	626752RY7
3/1/2015	Charles Co., MD G.O. series 2012	253,646.05	245,000.00	253,146.25	0.65030%	1598076T8
3/1/2015	Fort Worth, TX G.O. series 2009	1,104,610.00	1,000,000.00	1,098,070.00	0.45009%	349425F86
3/1/2015	Lake Mills, WI Area School District G.O. series 2011	160,535.05	155,000.00	159,336.90	0.75032%	510201CK0
3/1/2015	New York City G.O. series 2005J	1,101,050.00	1,000,000.00	1,088,850.00	1.00003%	64966EBH9
3/1/2015	New York City G.O. series 2010G-2	522,815.00	500,000.00	526,765.00	1.75025%	64966HXY1
3/1/2015	Washington Co., WI G.O. series 2012	116,282.25	115,000.00	115,761.30	0.65013%	938752M22
4/1/2015	Gilroy, CA Unified School District G.O. series 2011	264,105.00	250,000.00	262,370.00	2.35008%	376087CZ3
4/1/2015	Manitowoc Co., WI BABs series 2010	300,209.70	295,000.00	302,914.85	1.50003%	563554RL0
4/1/2015	Memphis, TN G.O. series 2012-B	165,000.00	165,000.00	165,767.25	1.00000%	586145ZL1
4/1/2015	Oconomowoc, WI BABs series 2009	338,132.50	310,000.00	332,998.90	0.80034%	675634JK6
4/1/2015	Washington Co., TN G.O. series 2011	261,558.60	255,000.00	260,661.00	0.80089%	938650LD8
5/1/2015	State of Ohio G.O. series 2011A	257,795.00	250,000.00	256,147.50	0.63008%	677521LJ3
5/1/2015	State of Tennessee G.O. series 2009D	317,547.00	300,000.00	315,609.00	0.75033%	880541NF0
5/15/2015	State of Michigan G.O. series 2012A	914,551.65	915,000.00	916,500.60	0.81676%	5946107R2
6/1/2015	Cleveland, TN BABs series 2010	426,126.15	415,000.00	434,754.00	1.75023%	186523AY2
6/1/2015	Columbia, SC G.O. series 2011C	211,550.00	200,000.00	211,890.00	0.60022%	198432HE9
6/1/2015	Cook Co., IL Community College District G.O. series 2012D	62,366.40	60,000.00	62,085.60	0.70007%	216129EV4
6/1/2015	Des Moines, IA Area Community College G.O. series 2012 42-A	335,085.30	330,000.00	333,613.50	0.70020%	250097A77
6/1/2015	Des Moines, IA Area Community College G.O. series 2012 42-B	280,000.00	280,000.00	279,400.80	0.69995%	250097B92
6/1/2015	Eastern Iowa Community College Dist G.O. series 2011	141,627.15	135,000.00	140,397.30	0.80013%	276540ZG9
6/1/2015	Hawkeye Community College Dist, IA G.O. series 2010	365,571.40	340,000.00	360,542.80	0.70012%	42016AGP0
6/1/2015	Maui Co., HI G.O. series 2010A	264,697.65	255,000.00	261,076.65	0.80004%	577285X95
6/1/2015	Morton Grove, IL G.O. series 2009A	159,675.00	150,000.00	158,748.00	1.45024%	619262EP9
6/1/2015	Pottawattamie Co., IA G.O. series 2009	428,757.00	400,000.00	421,512.00	0.76273%	737875EY6
6/15/2015	San Francisco, CA G.O. series 2008-R2	531,202.00	475,000.00	521,060.75	1.10007%	797646JW7
7/1/2015	Metro Nashville, TN G.O. series 2012B	200,000.00	200,000.00	199,508.00	0.68996%	592112LF1
7/1/2015	Tucson, AZ G.O. series 2012B	538,343.75	535,000.00	545,004.50	1.30012%	898711P91
7/29/2015	FHLB	1,000,000.00	1,000,000.00	1,006,430.00	1.50000%	313374T42
8/1/2015	Kauai Co., HI BABs series 2010A	334,611.90	315,000.00	334,129.95	0.69241%	486116XE1
8/1/2015	Kern Co., CA High School District G.O. series 2011	254,522.50	250,000.00	256,617.50	2.00026%	492246MG5
8/1/2015	Milwaukee Co., WI BABs series 2009E	533,780.00	500,000.00	532,215.00	0.80010%	602245VF6
8/1/2015	State of Mississippi G.O. series 2011-D	434,639.00	425,000.00	435,518.75	0.82006%	6055807J2
8/1/2015	Oshkosh, WI BABs series 2010B	254,457.50	250,000.00	261,000.00	1.70009%	68825EV97
8/1/2015	Superior, WI G.O. series 2012A	155,000.00	155,000.00	156,095.85	0.84997%	868392WS6
8/15/2015	Arlington, MA G.O. series 2011-B	133,004.30	130,000.00	134,232.80	1.40021%	041609VE5
8/15/2015	Denton, TX Independent School District G.O. series 2012-B	486,485.00	500,000.00	488,025.00	0.85002%	2490017B8
8/15/2015	Denton, TX Independent School District G.O. series 2012-C	518,640.00	500,000.00	515,355.00	0.63030%	249002AM8
8/15/2015	El Paso, TX G.O. series 2007	575,605.00	500,000.00	563,690.00	0.82002%	283734HH7
8/15/2015	Hamilton, NJ Board of Education G.O. series 2012	503,015.00	500,000.00	504,140.00	0.77032%	408072GP5
8/28/2015	Gibraltar Private Bank & Trust certificate of deposit	250,000.00	250,000.00	250,000.00	0.80000%	37475PCK6
9/1/2015	Austin, TX G.O. series 2012B	259,337.50	250,000.00	257,940.00	0.70030%	052396Q43
9/1/2015	Florence, KY G.O. series 2012	103,272.00	100,000.00	102,377.00	1.00015%	340200JX3
10/1/2015	New York City G.O. series FY11C-2	492,665.25	475,000.00	498,560.00	1.50014%	64966HAC1
10/1/2015	New York City G.O. series FY12D-2	500,000.00	500,000.00	510,165.00	1.44996%	64966JQV1
10/1/2015	Norfolk, VA G.O. series 2012-B	203,483.35	185,000.00	199,239.45	0.95006%	655867MK2
10/1/2015	Will Co., IL School District 122 G.O. series 2005A	393,403.50	345,000.00	386,379.30	0.85023%	968852UP6
10/15/2015	Baltimore, MD G.O. series 2006B	814,821.00	700,000.00	796,145.00	1.00022%	059189EQ9
11/1/2015	State of Mississippi G.O. series 2010D	306,918.00	300,000.00	311,943.00	1.49889%	6055806C8
11/1/2015	State of Mississippi G.O. series 2006E	855,997.50	750,000.00	840,420.00	0.70008%	605580US6

City of Knoxville, TN
Investment Holdings
12/31/2012

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11/1/2015	Moline, IL G.O. series 2012C	302,109.00	300,000.00	305,937.00	1.30011%	608557WT7
12/1/2015	Bergen Co., NJ G.O. series 2012D	555,164.50	550,000.00	556,968.50	0.68002%	083763KM3
12/1/2015	Naperville, IL BABs series 2010B	267,490.00	250,000.00	264,480.00	0.74026%	630412ST2
12/1/2015	Olentangy School District, OH G.O. series 2012A	304,123.50	285,000.00	303,242.85	0.75031%	680616VQ9
12/1/2015	Palatine, IL G.O. series 2012	513,707.70	510,000.00	515,283.60	0.75010%	696089ZT1
12/15/2015	Georgetown, MA ECBs series 2012	130,000.00	130,000.00	129,734.80	0.69996%	372838KA9
12/30/2015	Aurora, IL BABs series 2009-A	542,632.50	500,000.00	542,745.00	1.15034%	051645YK9
1/1/2016	Crystal Lake, IL G.O. series 2009A	439,064.00	400,000.00	432,996.00	1.10010%	229255FL3
2/1/2016	Andover, MN G.O. series 2012C	849,377.10	845,000.00	853,213.40	0.83005%	034313ZL3
2/1/2016	Duluth, MN G.O. series 2012G	640,969.00	635,000.00	641,172.20	0.70031%	264438ZQ8
2/1/2016	Eden Prairie, MN School District G.O. series 2009B	288,717.50	250,000.00	283,900.00	0.89483%	279533TK9
2/1/2016	State of Hawaii BABs series 2010DX	1,086,830.00	1,000,000.00	1,088,510.00	0.70007%	419791YH5
2/1/2016	Oswego School District #308, IL BABs series 2010A	873,184.00	800,000.00	851,072.00	1.25008%	488764TT8
2/1/2016	Richfield, MN G.O. series 2012B	120,240.00	120,000.00	121,203.60	0.94009%	7633256G7
2/1/2016	West St. Paul, MN G.O. series 2012-A	212,742.85	205,000.00	211,348.85	0.89024%	955669YK6
2/15/2016	Midland, TX College District G.O. series 2012	239,715.00	250,000.00	242,042.50	1.13013%	597767BQ4
3/1/2016	Charles Co., MD G.O. series 2012	260,285.00	250,000.00	261,092.50	0.85020%	1598076U5
3/1/2016	Hamilton Co., TN G.O. series 2010B	539,935.00	500,000.00	538,955.00	0.95988%	407324Z70
3/1/2016	Salem, WI G.O. series 2010	265,055.70	245,000.00	261,581.60	1.15018%	794643DX1
3/1/2016	Washington Co., WI G.O. series 2012	388,980.90	385,000.00	388,715.25	0.80006%	938752NA6
4/1/2016	Hampton, VA G.O. series 2012-B	400,000.00	400,000.00	401,412.00	1.15089%	409558E22
4/1/2016	Memphis, TN G.O. series 2012-B	250,000.00	250,000.00	252,460.00	1.39999%	586145ZM9
4/1/2016	State of South Carolina G.O. series 2012A	306,895.50	270,000.00	308,172.60	0.75004%	83710RAD9
5/1/2016	State of Ohio G.O. series 2008A	1,152,330.00	1,000,000.00	1,148,060.00	0.80013%	677520F52
5/9/2016	FFCB	500,000.00	500,000.00	501,170.00	0.90000%	3133EAPP7
6/1/2016	Columbus, OH BABs series 2010-3B	384,947.50	350,000.00	374,377.50	0.95009%	1994912K6
6/1/2016	Cook Co., IL Community College District G.O. series 2012D	109,782.75	105,000.00	109,063.50	0.95000%	216129EW2
6/1/2016	Knox Co., TN G.O. series 2007	289,120.00	250,000.00	285,695.00	1.05019%	499512T76
7/1/2016	Phoenix, AZ G.O. series 2009C	218,988.00	200,000.00	216,626.00	0.92022%	718814A30
7/15/2016	Henrico Co., VA G.O. series 2005	85,633.50	75,000.00	83,657.25	1.57625%	426056TU1
7/18/2016	Cedarstone Bank certificate of deposit	250,000.00	250,000.00	250,000.00	0.80000%	150713AZ8
8/15/2016	Columbus, OH G.O. series 2012-5	341,666.00	340,000.00	342,159.00	0.95021%	199492AC3
8/15/2016	Denton, TX Independent School District G.O. series 2012-C	155,844.00	150,000.00	155,635.50	0.94005%	249002AN6
8/15/2016	Hamilton, NJ Board of Education G.O. series 2012	500,535.00	500,000.00	501,775.00	0.97009%	408072GQ3
8/22/2016	FFCB	500,000.00	500,000.00	501,745.00	0.83000%	3133EAN53
9/1/2016	Huntsville, AL BABs series 2010-B	395,812.00	375,000.00	395,940.00	0.95019%	447025JF5
10/1/2016	Madison, WI BABs series 2009B	329,394.00	300,000.00	328,167.00	0.99533%	55844RBY9
10/1/2016	State of Texas G.O. series 2011	270,157.50	250,000.00	269,272.50	0.90011%	882722J36
10/15/2016	State of Connecticut G.O. series 2012B	201,006.00	200,000.00	199,792.00	0.90022%	20772JKJ0
10/17/2016	FHLB	1,428,927.50	1,430,000.00	1,428,784.50	0.64482%	313380XB8
11/1/2016	State of Mississippi G.O. series 2012A	202,286.00	200,000.00	200,754.00	0.85003%	605581AB3
12/1/2016	Bergen Co., NJ G.O. series 2012D	552,568.50	550,000.00	555,709.00	0.88001%	083763KN1
12/1/2016	Milwaukee Technical College District, WI BABs series 2008-09L	541,950.00	500,000.00	540,360.00	2.80162%	602368WA6
12/1/2016	State of Mississippi G.O. series 2007C	581,700.00	500,000.00	576,925.00	0.90023%	605580R35
12/1/2016	Palatine, IL G.O. series 2012	515,993.95	515,000.00	518,754.35	0.95004%	696089ZU8
12/1/2016	Pierce Co., WA School District #3 G.O. series 2012A	690,824.75	595,000.00	691,669.65	0.84294%	720390YB3
12/15/2016	Kane Co., IL Forest Preservation District G.O. series 2008	240,601.20	210,000.00	236,090.40	0.90018%	483862JJ8
		<u>331,106,334.57</u>	<u>327,170,781.90</u>	<u>330,148,220.61</u>		