CITY OF KNOXVILLE
INDYA KINCANNON, MAYOR

SEMI-ANNUAL FINANCIAL REPORT
AS OF DECEMBER 31, 2020

KNOXVILLE, TENNESSEE
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CITY OF KNOXVILLE, TENNESSEE

Financial Report for the Six Months Ending

December 31, 2020

MAYOR

Indya Kincannon

MEMBERS OF CITY COUNCIL

District One	Tommy Smith
District Two	Andrew Roberto
District Three	Seema Singh
District Four	Lauren Rider
District Five	Charles Thomas
District Six	Gwen McKenzie, Vice Mayor
At-Large	Lynne Fugate
At-Large	Janet Testerman
At-Large	Amelia Parker

Deputies to the Mayor

David Brace, Chief Operating Officer

Erin Gill, Chief Policy Officer

Stephanie Welch, Chief Economic and Community Development Officer

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City of Knoxville
General Fund
Balance Sheet - Fund 100
December 31, 2020

Assets		
Cash & Cash Equivalents	$	(21,053,414)
Investments		90,470,304
Inventories		430,334
Taxes Receivable		52,419,563
Accounts Receivable		236,249
Notes receivable		1,895,181
Due from Other Governments		3,876,977
Total Assets	$	128,275,194
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	823,121
Accrued liabilities		55,373,333
Due to other funds		24,640
Due to other governments		32,031
Total liabilities		56,253,125
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		(7,355,560)
Reserved for:		
Nonspendable		363,461
Net Investment in Capital Assets		-
Restricted		-
Committed		47,169,385
Assigned		11,792,599
Unreserved:		
Unassigned		20,052,184
Total fund balances		72,022,069
Total liabilites and fund balances	$	128,275,194

City of Knoxville
General Fund
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Property Taxes -				
Current	$ 102,782,000	68,984,717	(33,797,283)	67.12%
Prior Years	4,208,000	1,825,530	(2,382,470)	43.38%
Other -				
Other-Interest and Dividends	1,259,000	301,709	(957,291)	23.96%
Other-Miscellaneous	332,360	70,971	(261,389)	21.35%
Transfers	1,823,030	1,409,978	(413,052)	77.34%
Other Financing Sources	10,428,850	-	(10,428,850)	-
Total Revenue	$ 237,354,530	108,344,779	(129,009,751)	45.65%
Expenditures:				
Mayor's Office	5,198,400	2,305,352	2,893,048	44.35%
Finance	4,495,370	2,052,622	2,442,748	45.66%
Information Systems	4,581,060	2,369,402	2,211,658	51.72%
Community Development	3,598,010	1,216,641	2,381,369	33.81%
Parks and Recreation	8,100,820	3,731,348	4,369,472	46.06%
Mass Transit	724,120	-	724,120	-
Public Services	25,550,520	12,012,608	13,537,912	47.02%
Engineering	7,292,620	3,655,031	3,637,589	50.12%
Inspections	867,390	346,099	521,291	39.90%
Law	2,072,010	993,330	1,078,680	47.94%
Police	59,349,400	28,298,128	31,051,272	47.68%
Fire	42,605,150	21,574,854	21,030,296	50.64%
Legislative	1,011,140	416,516	594,624	41.19%
Civil Service	1,317,610	525,711	791,899	39.90%
City Elections	10,000	-	10,000	-
Knoxville Partnership	641,300	160,325	480,975	25.00%
Metropolitan Planning Commission	1,266,900	633,450	633,450	50.00%
Knoxville Zoological Gardens	1,463,450	1,456,726	6,724	99.54%
Community Agency Grants	1,867,500	967,693	899,807	51.82%
Waterfront	361,550	191,754	169,796	53.04%
Second Creek Greenway	23,440	11,718	11,722	49.99%
Community Action Committee	968,640	242,160	726,480	25.00%
Downtown Cinema	409,460	17,712	391,748	4.33%
Non Operating				
Reserve	2,315,000	-	2,315,000	-
Transfers Out	61,263,670	32,521,159	28,742,511	53.08%
Total Expenditures	$ 237,354,530	115,700,339	121,654,191	48.75%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ (7,355,560)		

City of Knoxville
Sources & Uses of Funds - General Fund

		Adopted Budget	Amended Budget	Six Month Actual	Year End Forecast
Operating Revenue					
5100	Taxes	$ 195,925,180	195,925,180	93,753,494	196,458,280
5200	Licenses & Permits	355,540	355,540	175,297	319,400
5300	Intergovernmental Revenue	21,773,010	24,585,510	11,738,980	27,811,040
5400	Charges for Service	1,963,940	1,963,940	576,936	1,157,294
5500	Fines & Forfeits	659,810	659,810	301,697	509,060
5600	Miscellaneous Revenue	1,612,670	1,612,670	388,397	775,320
	Total Operating Revenue	222,290,150	225,102,650	106,934,801	227,030,394
Operating Expenditures					
11100	Administration	5,117,720	5,198,400	2,295,141	5,012,900
21200	Finance	4,639,840	4,495,370	2,081,112	4,127,500
21400	Information Systems	4,564,910	4,581,060	2,380,225	4,322,200
23700	Community Development	3,559,020	3,598,010	2,279,964	3,436,600
43100	Public Service	25,477,640	25,550,520	12,071,623	24,183,800
43300	Engineering	7,034,860	7,292,620	3,664,667	7,049,000
43700	Inspections	862,550	867,390	346,099	735,000
44300	Parks and Recreation	8,076,600	8,100,820	3,733,686	7,288,000
46100	Mass Transit Grant Match	724,120	724,120	-	724,100
51300	Law	2,066,090	2,072,010	1,052,815	2,046,700
62300	Police	58,056,210	59,349,400	29,567,299	59,073,100
72500	Fire	42,222,770	42,605,150	21,575,786	43,428,300
81500	Legislative	1,009,520	1,011,140	411,304	999,700
81700	Civil Service	1,095,320	938,520	509,412	940,100
81800	Human Resources	-	379,090	16,344	304,200
91900	City Elections	10,000	10,000	-	-
93900	Knoxville Partnership	641,300	641,300	160,325	641,300
95100	Metropolitan Planning Commission	1,266,900	1,266,900	633,450	1,266,900
95200	Knoxville Zoological Gardens	1,463,450	1,463,450	1,456,726	1,463,450
95300	Community Agency Grants	1,767,500	1,867,500	967,693	1,767,500
95600	Miscellaneous Facilities	794,450	794,450	221,184	794,410
95900	Community Action Committee	968,640	968,640	242,160	968,600
98100	Reserve	2,315,000	2,315,000	-	-
99200	Other Non-departmental Expenditures	20,052,970	20,052,970	10,393,821	20,052,970
	Total Operating Expenditures	193,787,380	196,143,830	96,060,835	190,626,330
Excess (Deficiency) of Operating Revenues Over (Under) Operating Expenditures		28,502,770	28,958,820	10,873,966	36,404,064
Other Financing Sources (Uses)					
5900	Transfers In	826,110	1,823,030	1,409,978	1,396,920
99100	Transfers Out	(40,801,660)	(41,380,700)	(22,127,338)	(37,365,090)
	Total Other Financing Sources (Uses)	(39,975,550)	(39,557,670)	(20,717,360)	(35,968,170)
Excess (Deficiency) of Operating Revenues and Other Financing Sources (Uses) Over (Under) Operating Expenditures and Other Financing Uses		(11,472,780)	(10,598,850)	(9,843,394)	435,894
Beginning Fund Balance		79,377,619	79,377,619	79,377,619	79,377,619
Estimated Ending Fund Balance		$ 67,904,839	68,778,769	69,534,225	79,813,513

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General Fund Revenue Analysis

Overview

Total General Fund revenues and sources through the end of December 2020 equal $108,344,779 or approximately 46% of the budgeted total. This amount is $2,900,251 below the six-month forecast of $111,245,030, due in large part to timing differences. Total expenditures/uses for the same period equal $96,060,835, for a deficit of $9,843,394 million for the period.

We now expect to end the year slightly above the adopted budget levels. For the year, we are forecasting General Fund revenues and sources to yield $228,427,314 or $1,501,634 (0.66%) more than the amended budget. The overall picture is mixed. Business tax revenues are expected to be down a small amount, while sales tax receipts at both the state and local levels are trending higher than budgeted amounts. Changes in property tax values continue to be slow and remain quite low even by historical standards. We believe these values will be fairly static in the upcoming year. As this is the largest revenue source for the City this could lead to some issues in the balancing of recurring revenue and expenditures.

Taxes

The largest single category of revenue for the City is taxes, which is budgeted at $195,925,180 or 86.34% 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 taxes equal $93,753,494 or 39.81% of the budgeted total. Actual revenues collected to date are below the forecast amount by $4,649,266, this is due, primarily, to timing issues.

Historically, the City budgets property taxes rather conservatively. Assumptions include a collections ratio to allow for small variations in the actual change in assessment vs the projected change in assessment. Because of this, we are able to remain confident in budgeted amounts despite the variations from the final tax roll.

The largest revenue within this category is taxes on real property. Actual collections to date equal $66,904,431, which is $31,849 below the forecast amount. This is due to timing rather than a reduction in collection rate. We are forecasting the final numbers to be as they are budgeted. The final tax roll actually came in lower than forecast. In preparing the budget, we had forecasted a 1.78% growth in assessments, whereas the actual growth in new property was 1.69%.

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 $2,634,355, which is $223,908 above the forecast level. We attribute this variance to the anticipated change in the current personal property tax assessment. For the year, we expect to end as they are budgeted.

The tax roll on public utilities is supplied by the Tennessee Public Service Commission and came in higher than projected levels. We had forecasted assessments to decline approximately 14% in FY 20/21. The final tax roll shows a slight increase of 1.5% in assessed value. Based upon the current tax roll we expect to come in at the budgeted amount for this revenue category.

Overall collections of delinquent taxes are down slightly for the first half of the year. Collections of prior year taxes on real property are $85,815 lower than forecast and collections of prior year personal property are above the forecast amount by $46,113. A portion of this variance is due to timing differences. We expect both to end the year as budgeted. Collections of prior year real and personal property are expected to generate $2,422,000 and $145,000 respectively. While payments of prior year public utility taxes are expected to generate $15,000, the budgeted amount. Interest and penalties for these taxes are expected to generate approximately $1,795,220 this being $17,780 below the budgeted amount.

The payment in lieu of taxes from KUB is now forecast at $21,000,000 which represents an unfavorable variance of $2,500,000. KCDC also makes a payment in lieu of taxes. For the year this revenue is expected to yield $200,000 or $40,050 less than the budgeted amount. We expect to receive other payment in lieu of taxes payments in the amount of $900,000.

Local option sales tax collections through December 2020 equal $14,650,666. Comparing comparable month over month data shows a positive growth rate in the four months for which we have numbers. Based upon the latest available data our models show year end totals for local option sales taxes at $44,900,000 or $2,731,680 more than budgeted.

The City receives revenue from several alcohol-related taxes. At this time, we are forecasting revenues from beer taxes to be received at the budgeted amount. Revenue from mixed drink taxes is expected to be down by $37,550 when compared to the budgeted amount and revenue from wholesale liquor inspection fee is projected to come in as budgeted. Total taxes from these sources are forecast at $13,413,800, which is $386,200 or 2.82% less than the FY 19/20 collections. The collection method for beer taxes is based upon consumption or gallons sold. Historically the tax has generally increased somewhat each year. We believe that the change in the taxing structure will lead to fairly static revenue from this source in future years, a trend that we have seen in recent years.

The balance from all other local taxes is mostly positive. Business tax collections are currently below the forecast amount by $508,083. For the year we are forecasting this source to yield $6,900,000, a negative variance of $50,500. This is in line with the FY 19/20 amounts. Prior to FY 15/16 the collections were received based upon types of businesses with at least one class reporting each quarter. Now all taxes are due in April regardless of class. This will dramatically affect forecasts going forward as any trends will not be discernable until after the budget has been prepared. Business license fees are forecast to be $600,000.

Revenues from the cable television franchise tax total $590,933 for the first half of the year which is above the forecast level. We now expect to generate $1,526,000 for the entire fiscal year.

Licenses & Permits

The second category of revenue comes from licenses and permits. This category is budgeted at $355,540 and constitutes only 0.16% of total operating revenues. Through the first half of the year the City has received $175,297, which is $18,413 below the forecast amount. For the year revenues are forecast at $319,400 for a negative variance of $36,140 or 10.16%.

The largest projected unfavorable variance is from Short term rental permit fees which are expected to generate $16,000 or $9,000 less than budgeted. Also negative are alcoholic beverage license taxes, which are forecast to generate $7,500, a negative variance of $3,500. Other revenues expected to be negative for the year are tank permit fees at $2,600.

Intergovernmental Revenue

Intergovernmental revenue, or revenue from the state and federal government, is the second largest revenue category, representing 10.83% of the total operating revenue to the General Fund. For the first half of the year collections from this category equal $11,738,980 which is $2,886,400 more than the projected level of $11,738,980. We now forecast total intergovernmental revenue for the year at $27,811,040, which is a positive variance of $3,225,530 when compared to the amended budget. This assumes that revenues from the Hall Income Tax come in the budgeted amount of $1,600,000.

The largest revenue within this category is the state shared sales tax, budgeted at $14,930,000 for the year. For the year as a whole, we now forecast this revenue to yield $16,900,000, or $1,970,000 more than the adopted amount.

The forecast for TVA gross receipts is $2,080,000 or a negative variance of $20,000. The state shared beer tax is expected to fall slightly. It is forecast to yield $83,000 or $2,000 less than budgeted.

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. Last fiscal year $4,130,000 was received, $470,000 less than the budget amount of 4,600,000. This year we expect an even further decline and estimate to receive $1,600,000 this fiscal year. This revenue will be eliminated in FY 21/22.

Charges for Services

The fourth category of revenue, charges for services, represents approximately 0.87% of the total budgeted operating revenue. For the year, we expect this category to be down by $806,646 when compared to budget. Roughly seventy percent (69.7%) of the revenues within this group are projected to show a negative variance at year-end. The largest variances are expected to come from revenues received for extracurricular and recreational services that have been effected by the pandemic, this includes officer cost (265,000) and building and shelter rentals ($105,000).

Fines and Forfeits

At this time, revenues from fines and forfeits, excluding excess revenues from the City Court, represent 0.29% of budgeted revenue. This category currently shows a negative variance of $150,750, as a result of the unavoidable reduction in fines, due to the pandemic, collected by City Court. The largest revenue source for

this section is red light camera fines. Revenues from this source are $251,687 or $17,117 more than expected. For the year, we expect to generate $509,060 in the fines category.

Miscellaneous

The final category of revenue is miscellaneous revenue, which accounts for just 0.71% of the budgeted total. For the first six months of the year this category of revenue is down by $787,833 when compared to projections. This is due primarily to the unfavorable variance anticipated on interest on investments of $700,000 for a balance of $500,000.

Transfers In (Other Sources)

Excess City Court fees i.e. the amount that revenue exceeds expenditures in the City Court Fund (Fund 213) are shown as a transfer in. At this time, revenues to the City Court are running lower than budget. Therefore, we are expecting revenues from this source to be roughly equal to $400,000 or $426,110 below budget.

Fund Balance

Total revenues and sources to this fund are forecast at $228,427,314. Total expenditures and uses are forecast at $227,991,420. If these forecasts hold this would increase fund balance by a total of $435,894 for the year.

City of Knoxville
Schedule of Projected Current Year Revenues
Fund 100 - General Fund

Account Number	Account Name	Adopted Budget	Amended Budget	July 1 - December 31st Six Month Forecast	Six Month Actual	Variance from Forecast	Total Forecast for the FY Year End Forecast	Variance from Amended Budget
5111	Real - Current	$ 92,782,000	$ 92,782,000	$ 66,936,280	$ 66,904,431	$ (31,849)	$ 92,782,000	$ -
5112	Real - Prior	2,422,000	2,422,000	877,400	791,585	(85,815)	2,422,000	-
5113	Personal - Current	7,781,000	7,781,000	2,456,560	2,634,355	177,795	7,781,000	-
5114	Personal - Prior	145,000	145,000	53,330	99,443	46,113	145,000	-
5115	Public Utilities - Current	2,602,000	2,602,000	-	-	-	2,602,000	-
5116	Public Utilities - Prior	15,000	15,000	1,290	544	(746)	2,000	(13,000)
5117	Discount	(570,000)	(570,000)	(629,680)	(554,069)	75,611	(570,000)	-
5131	K U B	23,500,000	23,500,000	-	-	-	21,000,000	(2,500,000)
5132	K C D C	240,000	240,000	171,730	106,267	(65,463)	200,000	(40,000)
5136	Other	490,000	490,000	199,470	122,453	(77,017)	900,000	410,000
5141	Local Shared Sales Tax	42,168,320	42,168,320	19,324,910	14,650,666	(4,674,244)	44,900,000	2,731,680
5151	Beer Tax	7,500,800	7,500,800	3,744,450	3,828,750	84,300	7,500,800	-
5152	Mixed Drink Tax	1,750,000	1,750,000	827,190	588,488	(238,702)	1,713,000	(37,000)
5153	Wholesale Liquor Inspection Tax	4,200,000	4,200,000	2,055,530	2,532,672	477,142	4,200,000	-
5163	Business License Fees	600,000	600,000	95,980	72,540	(23,440)	600,000	-
5165	Tax Sale Publication Fees	50,000	50,000	26,010	1,005	(25,005)	1,000	(49,000)
5166	Business Tax 2003	6,900,000	6,900,000	1,043,470	583,747	(459,723)	6,900,000	-
5167	Minimum Business Activity License	3,500	3,500	1,490	1,575	85	2,000	(1,500)
5171	Interest & Penalties-Current	187,000	187,000	-	-	-	169,220	(17,780)
5172	Interest & Penalties-Prior	1,626,000	1,626,000	806,030	933,958	127,928	1,626,000	-
5173	Interest & Penalties-Busines	500	500	90	7	(83)	200	(300)
5174	Interest & Penalties-License	40	40	10	8	(2)	40	-
5175	Interest & Penalties CBID	3,000	3,000	1,120	4,461	3,341	3,000	-
5176	Interest-New Btx	10	10	-	-	-	10	-
5177	Penalty-New Btx	10	10	-	-	-	10	-
5178	Interest - Bankruptcy Court	3,000	3,000	1,880	1,842	(38)	3,000	-
5193	Cable TV Franchise Tax	1,526,000	1,526,000	408,220	405,260	(2,960)	1,526,000	-
5197	Short Term Rental Tax	-	-	-	43,506	43,506	50,000	50,000
	Subtotal - Taxes	195,925,180	195,925,180	98,402,760	93,753,494	(4,649,266)	196,458,280	533,100
5201	Blasting Permits	3,500	3,500	2,160	300	(1,860)	3,500	-
5202	Fire Reports	150	150	80	70	(10)	150	-
5203	Fireworks Permit	2,200	2,200	1,790	500	(1,290)	1,000	(1,200)
5204	Tank Abandonment	150	150	-	-	-	150	-
5205	Tank Permit Fees	15,600	15,600	9,240	6,725	(2,515)	13,000	(2,600)
5209	ROW Access Fees	11,000	11,000	-	-	-	10,755	(245)
5211	Merchant & General Privilege	150	150	-	-	-	150	-
5212	Liquor By Ounce	180,000	180,000	105,240	106,170	930	180,000	-
5215	Alcoholic Beverage License	11,000	11,000	5,570	3,500	(2,070)	7,500	(3,500)
5251	Beer Application Fees	24,500	24,500	11,270	11,200	(70)	24,500	-
5252	Beer Privilege Tax	67,500	67,500	50,740	41,831	(8,909)	67,500	-
5253	Beer Permit Publications	3,800	3,800	1,690	1,250	(440)	2,525	(1,275)
5255	Duplicate Beer Permits	480	480	200	134	(66)	370	(110)
5257	Alcohol Manufacturer Privilege Tax	1,500	1,500	-	-	-	-	(1,500)
5281	Pets in Restaurant Patio Permits	100	100	30	20	(10)	-	(100)
5282	Patio/Sidewalk Permit	1,500	1,500	-	-	-	-	(1,500)
5283	Short Term Rental Permit Fees	16,000	16,000	3,990	3,230	(760)	7,000	(9,000)
5289	Sale of Plans, Books & Reports	1,910	1,910	1,320	167	(1,153)	1,000	(910)
5291	Solicitation	200	200	80	100	20	200	-
5293	Street Vendor	700	700	310	100	(210)	100	(600)
5296	Background Check Fees	13,600	13,600	-	-	-	-	(13,600)
	Subtotal - Licenses & Permits	355,540	355,540	193,710	175,297	(18,413)	319,400	(36,140)
5319	Federal Grants	800,000	800,000	394,910	272,101	(122,809)	400,000	(400,000)
5321	State Shared Sales Tax	14,930,000	14,930,000	7,001,480	5,652,432	(1,349,048)	16,900,000	1,970,000
5322	Income Tax	1,600,000	1,600,000	-	-	-	1,600,000	-
5323	Beer Tax	85,000	85,000	45,540	44,113	(1,427)	83,000	(2,000)
5324	Alcoholic Beverage Tax	200,000	200,000	66,660	55,841	(10,819)	200,000	-
5326	Streets & Transportation Gas	353,000	353,000	164,780	118,373	(46,407)	353,000	-
5327	Excise Tax	830,000	830,000	-	-	-	830,000	-
5328	TVA - Gross Receipts	2,100,000	2,100,000	945,000	520,538	(424,462)	2,080,000	(20,000)
5329	State Contribution	440,000	3,252,500	15,820	4,897,336	4,881,516	4,890,000	1,637,500
5332	Telecommunications Sales Tax	435,000	435,000	218,390	178,207	(40,183)	475,000	40,000

Account Number	Account Name	Adopted Budget	Amended Budget	July 1 - December 31st Six Month Forecast	Six Month Actual	Variance from Forecast	Total Forecast for the FY Year End Forecast	Variance from Amended Budget
5336	Telecommunications Priviledge Tax	10	10	-	39	39	40	30
	Subtotal - Intergovernmental Revenue	21,773,010	24,585,510	8,852,580	11,738,980	2,886,400	27,811,040	3,225,530
5410	Market Square Rental	22,000	22,000	-	-	-	3,000	(19,000)
5412	Suit Expense - Taxes	452,000	452,000	175,010	188,959	13,949	350,000	(102,000)
5413	Recording & Collection	140	140	50	10	(40)	100	(40)
5416	Insurance Proceeds	35,000	35,000	19,120	37,508	18,388	37,000	2,000
5423	Accident Reports	60,000	60,000	31,650	16,466	(15,184)	30,000	(30,000)
5424	Fire Service	10,000	10,000	-	-	-	-	(10,000)
5425	Officer Costs	340,000	340,000	97,900	26,259	(71,641)	75,000	(265,000)
5434	Codes Enforcement	140,000	140,000	78,220	51,215	(27,005)	100,000	(40,000)
5436	Lot Clearance Fees - Post 2012	180,000	180,000	82,950	90,576	7,626	180,000	-
5437	Interest - Lot Clearance Fees	59,000	59,000	30,520	31,877	1,357	59,000	-
5439	Prosecution Costs - Lot Clearance Fees	13,800	13,800	6,630	7,097	467	13,800	-
5441	Recreation Program Fees	105,000	105,000	45,670	24,517	(21,153)	51,000	(54,000)
5442	Inskip Pool Gate	55,000	55,000	27,210	35,955	8,745	55,000	-
5443	Ed Cothren Pool Gate	10,500	10,500	3,950	11,736	7,786	17,000	6,500
5444	Indoor Pool Fees and Rentals	21,500	21,500	9,510	2,811	(6,699)	7,100	(14,400)
5445	Team Registration Fees	99,000	99,000	62,490	16,405	(46,085)	33,000	(66,000)
5449	Summer Program Registration Fees	8,000	8,000	-	-	-	-	(8,000)
5451	Building and Shelter Revenues	105,000	105,000	49,120	(1,305)	(50,425)	-	(105,000)
5452	Parks and Field Rental Fees	30,000	30,000	20,590	3,025	(17,565)	7,500	(22,500)
5453	Lease of SKCC	32,000	32,000	17,020	11,585	(5,435)	13,684	(18,316)
5459	Parks and Recreation - Miscellaneous Fees	22,000	22,000	9,420	303	(9,117)	1,000	(21,000)
5461	Caswell Park League Concessions	41,000	41,000	-	-	-	18,000	(23,000)
5464	Caswell Park Gate Fee	16,200	16,200	-	-	-	3,000	(13,200)
5466	Inskip Pool Concessions	19,200	19,200	9,450	13,566	4,116	19,200	-
5467	Ed Cothren Pool Concessions	10,300	10,300	4,380	6,961	2,581	10,300	-
5491	Misc. Charges - Contractual Reimbursement	75,000	75,000	72,910	1,110	(71,800)	73,000	(2,000)
5492	Records Duplication Reimbursement	750	750	-	-	-	110	(640)
5499	Miscellaneous Charges for Service	1,550	1,550	940	300	(640)	500	(1,050)
	Subtotal - Charges for Service	1,963,940	1,963,940	854,710	576,936	(277,774)	1,157,294	(806,646)
5511	General Sessions Fines	10,000	10,000	3,500	18,579	15,079	20,000	10,000
5528	KPD - Automated Information	45,250	45,250	22,310	14,395	(7,915)	24,000	(21,250)
5531	Criminal Court Fines	80,000	80,000	42,480	8,159	(34,321)	20,000	(60,000)
5532	KPD - DARE	60	60	-	-	-	60	-
5580	Red Light Camera Fines	497,000	497,000	234,570	251,687	17,117	430,000	(67,000)
5582	Red Light Camera Fines - Municipal Court LC	27,500	27,500	14,480	8,877	(5,603)	15,000	(12,500)
	Subtotal - Fines & Forfeits	659,810	659,810	317,340	301,697	(15,643)	509,060	(150,750)
5603	Residential Parking Permits	10	10	-	-	-	10	-
5611	Interest On Investments	1,200,000	1,200,000	1,071,050	269,832	(801,218)	500,000	(700,000)
5613	C/D Loan Payment	50,000	50,000	-	-	-	20,000	(30,000)
5620	Lease & Rental Income	80,300	80,300	31,110	47,594	16,484	80,300	-
5630	Sale Of/And Loss Fixed Asset	115,000	115,000	55,220	9,280	(45,940)	20,000	(95,000)
5641	Abandoned Vehicles	5,050	5,050	-	-	-	-	(5,050)
5642	Equipment	42,300	42,300	17,160	33,198	16,038	50,000	7,700
5643	Non Equipment Sales	10	10	-	-	-	10	-
5666	Agency Contribution	15,000	15,000	-	-	-	-	(15,000)
5699	Miscellaneous Revenue	105,000	105,000	1,690	28,493	26,803	105,000	-
	Subtotal - Miscellaneous Revenue	1,612,670	1,612,670	1,176,230	388,397	(787,833)	775,320	(837,350)
5905	Transfer - Excess City Court Revenues	826,110	826,110	450,780	413,058	(37,722)	400,000	(426,110)
5953	Fleet Transfer	-	109,150	109,150	109,150	-	109,150	-
5956	Misc. Internal Service Transfer	-	887,770	887,770	887,770	-	887,770	-
	Subtotal - Transfers	826,110	1,823,030	1,447,700	1,409,978	(37,722)	1,396,920	(426,110)
5688	Encumbrances Carried Forward	-	-	-	-	-	-	-
5998	Appropriated Fund Balance	11,472,780	10,428,850	-	-	-	-	-
	Subtotal - Other Financing Sources	11,472,780	10,428,850	-	-	-	-	-
	Grand Total's	$ 234,589,040	$ 237,354,530	$ 111,245,030	$ 108,344,779	$ (2,900,251)	$ 228,427,314	$ 1,501,634

City of Knoxville
State Street Aid
Balance Sheet - Fund 201
December 31, 2020

Assets		
Investments		2,168,697
Inventories		486,506
Total Assets	$	2,655,203
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	111,767
Total liabilities		111,767
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,120,940)
Reserved for:		
Nonspendable		452,423
Net Investment in Capital Assets		-
Restricted		2,289,952
Committed		10,568
Assigned		-
Unreserved:		
Unassigned		911,433
Total fund balances		2,543,436
Total liabilites and fund balances	$	2,655,203

City of Knoxville
State Street Aid
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Intergovernmental -				
State -				
Other	6,100,000	2,187,061	(3,912,939)	35.85%
Other -				
Other-Interest and Dividends	3,000	1,086	(1,914)	36.20%
Other Financing Sources	212,630	-	(212,630)	-
Total Revenue	$ 6,315,630	2,188,147	(4,127,483)	34.65%
Expenditures:				
Street Lighting	3,202,890	935,217	2,267,673	29.20%
Non Operating				
Transfers Out	3,112,740	2,373,870	738,870	76.26%
Total Expenditures	$ 6,315,630	3,309,087	3,006,543	52.40%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ (1,120,940)		

City of Knoxville
Schedule of Projected Current Year Revenues
Fund 201 - State Street Aid

Account Number	Account Name	Adopted Budget	Amended Budget	July 1 - December 31st Six Month Forecast	Six Month Actual	Variance from Forecast	Total Forecast for the FY Year End Forecast	Variance from Amended Budget
5325	Gas & Motor Fuel Tax	$ 6,100,000	$ 6,100,000	$ 2,917,960	$ 2,187,061	$ (730,899)	$ 6,100,000	$ -
	Subtotal - Intergovernmental Revenue							
5611	Interest On Investments	3,000	3,000	850	1,086	236	2,000	(1,000)
5666	Agency Contribution	-	-	-	-	-	-	-
5699	Miscellaneous Revenue	-	-	-	-	-	-	-
	Subtotal - Miscellaneous Revenue	3,000	3,000	850	1,086	236	2,000	(1,000)
5998	Appropriated Fund Balance	-	212,630	-	-	-	-	(212,630)
	Subtotal - Other Financing Sources	-	212,630	-	-	-	-	(212,630)
	Grand Total's	$ 6,103,000	$ 6,315,630	$ 2,918,810	$ 2,188,147	$ (730,663)	$ 6,102,000	$ (213,630)

City of Knoxville
Community Improvement Fund
Balance Sheet - Fund 202
December 31, 2020

Assets		
Cash & Cash Equivalents	$	18,800
Total Assets	$	18,800
Liabilities and fund balances		
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		18,800
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		-
Committed		-
Assigned		-
Unreserved:		
Unassigned		-
Total fund balances		18,800
Total liabilites and fund balances	$	18,800

City of Knoxville
Community Improvement Fund
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Transfers	90,000	45,000	(45,000)	50.00%
Total Revenue	$ 90,000	45,000	(45,000)	50.00%
Expenditures:				
Legislative	90,000	26,200	63,800	29.11%
Total Expenditures	$ 90,000	26,200	63,800	29.11%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 18,800		

City of Knoxville
Abandoned Vehicle Fund
Balance Sheet - Fund 209
December 31, 2020

Assets		
Cash & Cash Equivalents	$	4,275
Investments		436,626
Total Assets	$	440,901
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	3,792
Accrued liabilities		5,560
Total liabilities		9,352
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		30,173
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		-
Committed		467,786
Assigned		118,960
Unreserved:		
Unassigned		(185,370)
Total fund balances		431,549
Total liabilites and fund balances	$	440,901

City of Knoxville
Abandoned Vehicle Fund
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	250,000	162,422	(87,578)	64.97%
Other -				
Other-Interest and Dividends	7,070	476	(6,594)	6.73%
Other-Miscellaneous	300,000	177,382	(122,618)	59.13%
Transfers	205,380	105,376	(100,004)	51.31%
Other Financing Sources	118,960	-	(118,960)	-
Total Revenue	$ 881,410	445,656	(435,754)	50.56%
Expenditures:				
Fleet	881,410	415,483	465,927	47.14%
Total Expenditures	$ 881,410	415,483	465,927	47.14%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 30,173		

City of Knoxville
Animal Control Fund
Balance Sheet - Fund 211
December 31, 2020

Assets		
Investments		730,209
Notes receivable		5,000
Total Assets	$	735,209
Liabilities and fund balances		
Liabilities:		
Accrued liabilities		5,000
Due to other funds		500
Total liabilities		5,500
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		9,377
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		-
Committed		687,235
Assigned		-
Unreserved:		
Unassigned		33,097
Total fund balances		729,709
Total liabilites and fund balances	$	735,209

City of Knoxville
Animal Control Fund
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Licenses & Permits	40,000	9,362	(30,638)	23.41%
Other -				
Other-Interest and Dividends	5,000	748	(4,252)	14.96%
Total Revenue	$ 45,000	10,110	(34,890)	22.47%
Expenditures:				
Police	45,000	733	44,267	1.63%
Total Expenditures	$ 45,000	733	44,267	1.63%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 9,377		

City of Knoxville
City Court
Balance Sheet - Fund 213
December 31, 2020

Assets		
Cash & Cash Equivalents	$	2,355
Investments		873,297
Total Assets	$	875,652
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	6,803
Accrued liabilities		8,767
Due to other governments		30,698
Total liabilities		46,268
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		(279,595)
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		-
Committed		1,038,468
Assigned		-
Unreserved:		
Unassigned		70,511
Total fund balances		829,384
Total liabilites and fund balances	$	875,652

City of Knoxville
City Court
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Fines & Forfeits	1,956,340	625,742	(1,330,598)	31.99%
Other -				
Other-Interest and Dividends	12,000	796	(11,204)	6.63%
Other-Miscellaneous	13,000	5,159	(7,841)	39.68%
Other Financing Sources	7,540	-	(7,540)	-
Total Revenue	$ 1,988,880	631,697	(1,357,183)	31.76%
Expenditures:				
Courts	1,988,880	911,292	1,077,588	45.82%
Total Expenditures	$ 1,988,880	911,292	1,077,588	45.82%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ (279,595)		

City of Knoxville
Schedule of Projected Current Year Revenues
Fund 213 - City Court

Account Number	Account Name	Adopted Budget	Amended Budget	July 1 - December 31st Six Month Forecast	Six Month Actual	Variance from Forecast	Total Forecast for the FY Year End Forecast	Variance from Amended Budget
5521	City Court Fines	$ 650,430	$ 650,430	$ 305,500	$ 228,218	$ (77,282)	$ 500,000	$ (150,430)
5522	City Court Costs	960,340	960,340	470,460	296,834	(173,626)	700,000	(260,340)
5524	Traffic School	35,570	35,570	18,930	9,275	(9,655)	17,000	(18,570)
5541	Local Litigation Tax	310,000	310,000	152,050	91,415	(60,635)	150,000	(160,000)
	Subtotal - Fines & Forfeits	1,956,340	1,956,340	946,940	625,742	(321,198)	1,367,000	(589,340)
5611	Interest On Investments	12,000	12,000	4,940	796	(4,144)	2,000	(10,000)
5699	Miscellaneous Revenue	13,000	13,000	6,730	5,159	(1,571)	10,000	(3,000)
	Subtotal - Miscellaneous Revenue	25,000	25,000	11,670	5,955	(5,715)	12,000	(13,000)
5998	Appropriated Fund Balance	-	7,540	-	-	-	-	(7,540)
	Subtotal - Other Financing Sources	-	7,540	-	-	-	-	(7,540)
	Grand Total's	$ 1,981,340	$ 1,988,880	$ 958,610	$ 631,697	$ (326,913)	$ 1,379,000	$ (609,880)

City of Knoxville
City Inspections
Balance Sheet - Fund 216
December 31, 2020

Assets		
Cash & Cash Equivalents	$	12,706
Investments		1,053,764
Total Assets	$	1,066,470
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	5,833
Accrued liabilities		25,917
Total liabilities		31,750
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		59,449
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		-
Committed		783,580
Assigned		8,710
Unreserved:		
Unassigned		182,981
Total fund balances		1,034,720
Total liabilites and fund balances	$	1,066,470

City of Knoxville
City Inspections
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Licenses & Permits	2,972,520	1,486,490	(1,486,030)	50.01%
Other -				
Other-Interest and Dividends	13,000	1,105	(11,895)	8.50%
Other-Miscellaneous	-	5	5	-
Transfers	-	15,610	15,610	-
Other Financing Sources	24,320	-	(24,320)	-
Total Revenue	$ 3,009,840	1,503,210	(1,506,630)	49.94%
Expenditures:				
Inspections	3,009,840	1,443,761	1,566,079	47.97%
Total Expenditures	$ 3,009,840	1,443,761	1,566,079	47.97%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 59,449		

City of Knoxville
Schedule of Projected Current Year Revenues
Fund 216 - Inspections

Account Number	Account Name	Adopted Budget	Amended Budget	July 1 - December 31st Six Month Forecast	July 1 - December 31st Six Month Actual	July 1 - December 31st Variance from Forecast	Total Forecast for the FY Year End Forecast	Total Forecast for the FY Variance from Amended Budget
5210	Licenses	$ 520	$ 520	$ 200	$ 120	$ (80)	$ 200	$ (320)
5221	Building	1,705,000	1,705,000	806,470	850,897	44,427	1,705,000	-
5222	Electrical	458,000	458,000	252,170	221,424	(30,746)	458,000	-
5223	Plumbing	304,000	304,000	163,660	166,252	2,592	304,000	-
5224	Mechanical	133,000	133,000	74,830	62,450	(12,380)	133,000	-
5225	Boiler	115,000	115,000	64,300	62,020	(2,280)	115,000	-
5226	Plans Review	232,000	232,000	112,320	111,665	(655)	232,000	-
5227	Signs	-	-	-	1,730	1,730	-	-
5233	Plans Review Fees - Stormwater	-	-	-	307	307	-	-
5234	Permit Fees	-	-	-	20	20	-	-
5236	BZA Fees	25,000	25,000	5,430	9,600	4,170	25,000	-
5289	Sale of Plans, Books & Reports	-	-	-	6	6	-	-
	Subtotal - Licenses & Permits	2,972,520	2,972,520	1,479,380	1,486,491	7,111	2,972,200	(320)
5611	Interest On Investments	13,000	13,000	4,260	1,105	(3,155)	2,000	(11,000)
5699	Miscellaneous Revenue	-	-	-	5	5	-	-
	Subtotal - Miscellaneous Revenue	13,000	13,000	4,260	1,110	(3,150)	2,000	(11,000)
5902	General Fund Transfer	-	-	-	15,610	15,610	-	-
5998	Appropriated Fund Balance	8,710	24,320	-	-	-	-	(24,320)
	Subtotal - Other Financing Sources	8,710	24,320	-	15,610	15,610	-	(24,320)
	Grand Total's	$ 2,994,230	$ 3,009,840	$ 1,483,640	$ 1,503,211	$ 19,571	$ 2,974,200	$ (35,640)

City of Knoxville
Stormwater
Balance Sheet - Fund 220
December 31, 2020

Assets		
Cash & Cash Equivalents	$	17,247
Investments		1,281,546
Total Assets	$	1,298,793
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	7,593
Accrued liabilities		30,863
Total liabilities		38,456
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		129,517
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		-
Committed		823,537
Assigned		-
Unreserved:		
Unassigned		307,283
Total fund balances		1,260,337
Total liabilites and fund balances	$	1,298,793

City of Knoxville
Stormwater
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Licenses & Permits	191,250	113,266	(77,984)	59.22%
Other -				
Other-Interest and Dividends	7,000	1,299	(5,701)	18.56%
Transfers	3,266,110	1,644,358	(1,621,752)	50.35%
Total Revenue	$ 3,464,360	1,758,923	(1,705,437)	50.77%
Expenditures:				
Public Services	553,800	263,408	290,392	47.56%
Engineering	2,910,560	1,365,998	1,544,562	46.93%
Total Expenditures	$ 3,464,360	1,629,406	1,834,954	47.03%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 129,517		

City of Knoxville
Solid Waste
Balance Sheet - Fund 230
December 31, 2020

Assets		
Cash & Cash Equivalents	$	(9,906)
Investments		4,846,137
Accounts Receivable		37,591
Total Assets	$	4,873,822
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	5,725
Accrued liabilities		8,002
Total liabilities		13,727
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		495,267
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		3,948,769
Committed		58
Assigned		-
Unreserved:		
Unassigned		416,001
Total fund balances		4,860,095
Total liabilites and fund balances	$	4,873,822

City of Knoxville
Solid Waste
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Intergovernmental -				
State -				
Other	20,000	-	(20,000)	-
Local	63,000	18,291	(44,709)	29.03%
Charges for Service	1,900,000	1,031,112	(868,888)	54.27%
Other -				
Other-Interest and Dividends	81,000	5,400	(75,600)	6.67%
Other-Miscellaneous	70,000	27,709	(42,291)	39.58%
Transfers	7,450,270	3,728,638	(3,721,632)	50.05%
Total Revenue	$ 9,584,270	4,811,150	(4,773,120)	50.20%
Expenditures:				
Engineering	9,584,270	4,315,883	5,268,387	45.03%
Total Expenditures	$ 9,584,270	4,315,883	5,268,387	45.03%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 495,267		

City of Knoxville
Miscellaneous Special Revenue Funds - Consolidated (240)
Balance Sheet
December 31, 2020

Assets		
Cash & Cash Equivalents	$	7,976,545
Investments		9,096,827
Notes receivable		1,944,000
Due from Other Governments		44,330
Total Assets	$	19,061,702
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	189,632
Accrued liabilities		2,778,331
Due to other funds		12,176
Due to other governments		7,399
Total liabilities		2,987,538
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		335,819
Reserved for:		
Nonspendable		3,000
Net Investment in Capital Assets		-
Restricted		3,367,825
Committed		2,535,410
Assigned		10,123,767
Unreserved:		
Unassigned		(291,657)
Total fund balances		16,074,164
Total liabilites and fund balances	$	19,061,702

City of Knoxville
Miscellaneous Special Revenue Funds - Consolidated (240)
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Intergovernmental -				
Federal	250,000	7,152	(242,848)	2.86%
Local	282,600	-	(282,600)	-
Fines & Forfeits	748,900	315,402	(433,498)	42.12%
Charges for Service	257,680	44,024	(213,656)	17.08%
Other -				
Other-Interest and Dividends	37,650	7,281	(30,369)	19.34%
Other-Rents and Concessions	12,290	6,087	(6,203)	49.53%
Other-Miscellaneous	337,170	34,906	(302,264)	10.35%
Transfers	3,237,580	1,620,812	(1,616,768)	50.06%
Other Financing Sources	1,441,150	-	(1,441,150)	-
Total Revenue	$ 6,605,020	2,035,664	(4,569,356)	30.82%
Expenditures:				
Mayor's Office	194,020	26,289	167,731	13.55%
Community Development	3,032,770	677,283	2,355,487	22.33%
Parks and Recreation	310,070	40,947	269,123	13.21%
Public Services	206,110	36,998	169,112	17.95%
Inspections	100,000	-	100,000	-
Police	1,575,000	359,079	1,215,921	22.80%
Fire	9,760	9,756	4	99.96%
Emergency Management	734,570	261,123	473,447	35.55%
Legislative	155,000	650	154,350	0.42%
Non Operating				
Transfers Out	287,720	287,720	-	100.00%
Total Expenditures	$ 6,605,020	1,699,845	4,905,175	25.74%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 335,819		

City of Knoxville
House Grant
Balance Sheet - Fund 263
December 31, 2020

Assets		
Investments		287,764
Accounts Receivable		500
Notes receivable		268,260
Total Assets	$	556,524
Liabilities and fund balances		
Liabilities:		
Accrued liabilities		268,260
Total liabilities		268,260
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		15,602
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		275,619
Committed		-
Assigned		-
Unreserved:		
Unassigned		(2,957)
Total fund balances		288,264
Total liabilites and fund balances	$	556,524

City of Knoxville
House Grant
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Other -				
Other-Interest and Dividends	-	1,623	1,623	-
Other-Miscellaneous	-	17,669	17,669	-
Total Revenue	$ -	19,292	19,292	-
Expenditures:				
Community Development	-	3,690	(3,690)	-
Total Expenditures	$ -	3,690	(3,690)	-
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 15,602		

City of Knoxville
Home Grant
Balance Sheet - Fund 264
December 31, 2020

Assets		
Cash & Cash Equivalents	$	805,157
Notes receivable		8,818,147
Total Assets	$	9,623,304
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	962
Accrued liabilities		8,819,877
Total liabilities		8,820,839
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		802,465
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		-
Committed		-
Assigned		-
Unreserved:		
Unassigned		-
Total fund balances		802,465
Total liabilites and fund balances	$	9,623,304

City of Knoxville
Home Grant
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Intergovernmental -				
Federal	1,151,270	93,693	(1,057,577)	8.14%
Other -				
Other-Interest and Dividends	-	32,221	32,221	-
Other-Miscellaneous	500,000	1,612,059	1,112,059	322.41%
Transfers	1,620	1,620	-	100.00%
Other Financing Sources	1,575,000	-	(1,575,000)	-
Total Revenue	$ 3,227,890	1,739,593	(1,488,297)	53.89%
Expenditures:				
Community Development	3,227,890	937,128	2,290,762	29.03%
Total Expenditures	$ 3,227,890	937,128	2,290,762	29.03%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 802,465		

City of Knoxville
Community Development
Balance Sheet - Fund 290
December 31, 2020

Assets		
Cash & Cash Equivalents	$	(654,174)
Inventories		47,857
Notes receivable		1,407,573
Total Assets	$	801,256
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	2,658
Accrued liabilities		1,443,596
Total liabilities		1,446,254
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		(692,855)
Reserved for:		
Nonspendable		47,857
Net Investment in Capital Assets		-
Restricted		-
Committed		-
Assigned		995,832
Unreserved:		
Unassigned		(995,832)
Total fund balances		(644,998)
Total liabilites and fund balances	$	801,256

City of Knoxville
Community Development
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Intergovernmental -				
Federal	1,761,800	305,729	(1,456,071)	17.35%
Other -				
Other-Interest and Dividends	-	6,306	6,306	-
Other-Miscellaneous	100,000	61,316	(38,684)	61.32%
Transfers	4,840	4,840	-	100.00%
Other Financing Sources	360,000	-	(360,000)	-
Total Revenue	$ 2,226,640	378,191	(1,848,449)	16.98%
Expenditures:				
Community Development	2,226,640	1,071,046	1,155,594	48.10%
Total Expenditures	$ 2,226,640	1,071,046	1,155,594	48.10%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ (692,855)		

City of Knoxville
Debt Service Funds Consolidation - 300 Funds
Balance Sheet
December 31, 2020

Assets		
Cash & Cash Equivalents	$	17,040,442
Investments		47,265,631
Accounts Receivable		213,181
Total Assets	$	64,519,254
Liabilities and fund balances		
Liabilities:		
Due to other governments		2,586
Total liabilities	$	2,586
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures	$	7,287,179
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		53,177,863
Committed		-
Assigned		-
Unreserved:		
Unassigned		4,051,626
Total fund balances	$	64,516,668
Total liabilites and fund balances	$	64,519,254

City of Knoxville
Debt Service Funds Consolidation - 300 Funds
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Property Taxes -				
Current	$ 23,001,330	15,591,041	(7,410,289)	67.78%
Prior Years	651,500	225,045	(426,455)	34.54%
Other -				
Other-Interest and Dividends	309,320	249,629	(59,691)	80.70%
Other-Miscellaneous	172,330	192,768	20,438	111.86%
Transfers	4,362,550	2,181,276	(2,181,274)	50.00%
Other Financing Sources	(3,241,460)	-	3,241,460	-
Total Revenue	$ 25,255,570	18,439,759	(6,815,811)	73.01%
Expenditures:				
Principal retirement	8,183,420	-	8,183,420	-
Interest and Other Costs	3,817,340	814,530	3,002,810	21.34%
Tax Increment Payments	2,884,810	48,050	2,836,760	1.67%
Non Operating				
Transfers Out	10,370,000	10,290,000	80,000	99.23%
Total Expenditures	$ 25,255,570	11,152,580	14,102,990	44.16%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 7,287,179		

City of Knoxville
General Obligation Debt Fund
Balance Sheet - Fund 305
December 31, 2020

Assets		
Cash & Cash Equivalents	$	15,646,086
Investments		47,265,631
Accounts Receivable		213,181
Total Assets	$	63,124,898
Liabilities and fund balances		
Liabilities:		
Due to other governments		2,586
Total liabilities		2,586
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		5,892,823
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		53,177,863
Committed		-
Assigned		-
Unreserved:		
Unassigned		4,051,626
Total fund balances		63,122,312
Total liabilites and fund balances	$	63,124,898

City of Knoxville
General Obligation Debt Fund
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Property Taxes -				
Current	$ 23,001,330	15,591,041	(7,410,289)	67.78%
Prior Years	651,500	225,045	(426,455)	34.54%
Other -				
Other-Interest and Dividends	309,320	249,629	(59,691)	80.70%
Other-Miscellaneous	172,330	192,768	20,438	111.86%
Transfers	1,477,740	738,870	(738,870)	50.00%
Other Financing Sources	(3,241,460)	-	3,241,460	-
Total Revenue	$ 22,370,760	16,997,353	(5,373,407)	75.98%
Expenditures:				
Principal retirement	8,183,420	-	8,183,420	-
Interest and Other Costs	3,817,340	814,530	3,002,810	21.34%
Non Operating				
Transfers Out	10,370,000	10,290,000	80,000	99.23%
Total Expenditures	$ 22,370,760	11,104,530	11,266,230	49.64%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 5,892,823		

City of Knoxville
Tax Increment
Balance Sheet - Fund 306
December 31, 2020

Assets		
Cash & Cash Equivalents	$	1,394,356
Total Assets	$	1,394,356
Liabilities and fund balances		
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		1,394,356
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		-
Committed		-
Assigned		-
Unreserved:		
Unassigned		-
Total fund balances		1,394,356
Total liabilites and fund balances	$	1,394,356

City of Knoxville
Tax Increment
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Transfers	2,884,810	1,442,406	(1,442,404)	50.00%
Total Revenue	$ 2,884,810	1,442,406	(1,442,404)	50.00%
Expenditures:				
Tax Increment Payments	2,884,810	48,050	2,836,760	1.67%
Total Expenditures	$ 2,884,810	48,050	2,836,760	1.67%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 1,394,356		

City of Knoxville
Capital Project Funds Consolidation - 400 Funds
Balance Sheet
December 31, 2020

Assets		
Cash & Cash Equivalents	$	(13,150,099)
Investments		93,539,884
Inventories		6,378
Accounts Receivable		1,276,780
Total Assets	$	81,672,943
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	209,793
Accrued liabilities		3,690,394
Total liabilities	$	3,900,187
Fund Balances:		
Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures	$	(4,028,784)
Reserved for:		
Nonspendable		6,378
Net Investment in Capital Assets		-
Restricted		-
Committed		71,659,556
Assigned		58,204,292
Unreserved:		
Unassigned		(48,068,686)
Total fund balances	$	77,772,756
Total liabilites and fund balances	$	81,672,943

City of Knoxville
Capital Project Funds Consolidation - 400 Funds
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Intergovernmental -				
Federal	-	5,919	5,919	-
State -				
Other	2,083,000	2,083,000	-	100.00%
Local	45,000	-	(45,000)	-
Other -				
Other-Interest and Dividends	-	145,418	145,418	-
Other-Miscellaneous	5,806,250	754,594	(5,051,656)	13.00%
Transfers	15,895,480	15,725,240	(170,240)	98.93%
Other Financing Sources	4,715,000	-	(4,715,000)	-
Total Revenue	$ 28,544,730	18,714,171	(9,830,559)	65.56%
Expenditures:				
Mayor's Office	2,425,000	2,595,946	(170,946)	107.05%
Finance	275,840	137,922	137,918	50.00%
Information Systems	-	64,720	(64,720)	-
Community Development	4,900,000	3,072,434	1,827,566	62.70%
Parks and Recreation	1,750,000	2,460,072	(710,072)	140.58%
Public Services	677,930	608,256	69,674	89.72%
Engineering	12,006,750	10,920,750	1,086,000	90.96%
Inspections	140,700	(62)	140,762	-0.04%
Fleet	115,010	33,415	81,595	29.05%
Police	3,986,240	2,183,671	1,802,569	54.78%
Fire	666,500	640,978	25,522	96.17%
Emergency Management	1,512,500	-	1,512,500	-
Municipal Facilities	88,260	24,853	63,407	28.16%
Total Expenditures	$ 28,544,730	22,742,955	5,801,775	79.67%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ (4,028,784)		

City of Knoxville
Capital Projects Fund
Balance Sheet - Fund 401
December 31, 2020

Assets		
Cash & Cash Equivalents	$	6,964,692
Investments		92,586,498
Inventories		6,378
Accounts Receivable		1,276,780
Total Assets	$	100,834,348
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	121,141
Accrued liabilities		266,917
Total liabilities		388,058
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		2,300,565
Reserved for:		
Nonspendable		6,378
Net Investment in Capital Assets		-
Restricted		-
Committed		83,121,706
Assigned		40,520,211
Unreserved:		
Unassigned		(25,502,570)
Total fund balances		100,446,290
Total liabilites and fund balances	$	100,834,348

City of Knoxville
Capital Projects Fund
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Intergovernmental -				
Federal	-	5,919	5,919	-
State -				
Other	2,083,000	2,083,000	-	100.00%
Local	45,000	-	(45,000)	-
Other -				
Other-Interest and Dividends	-	143,662	143,662	-
Other-Miscellaneous	5,806,250	754,594	(5,051,656)	13.00%
Transfers	15,895,480	15,725,240	(170,240)	98.93%
Other Financing Sources	4,715,000	-	(4,715,000)	-
Total Revenue	$ 28,544,730	18,712,415	(9,832,315)	65.55%
Expenditures:				
Mayor's Office	2,425,000	2,582,036	(157,036)	106.48%
Finance	275,840	137,922	137,918	50.00%
Information Systems	-	64,720	(64,720)	-
Community Development	4,900,000	3,072,434	1,827,566	62.70%
Parks and Recreation	1,750,000	893,846	856,154	51.08%
Public Services	677,930	608,256	69,674	89.72%
Engineering	12,006,750	8,251,765	3,754,985	68.73%
Inspections	140,700	(62)	140,762	-0.04%
Fleet	115,010	33,415	81,595	29.05%
Police	3,986,240	101,687	3,884,553	2.55%
Fire	666,500	640,978	25,522	96.17%
Emergency Management	1,512,500	-	1,512,500	-
Municipal Facilities	88,260	24,853	63,407	28.16%
Total Expenditures	$ 28,544,730	16,411,850	12,132,880	57.50%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 2,300,565		

City of Knoxville
Proprietary Funds Consolidation - 500 Funds
Balance Sheet
December 31, 2020

Assets		
Cash & Cash Equivalents	$	13,409,136
Investments		73,469,329
Inventories		1,554,690
Accounts Receivable		2,036,518
Due from Other Governments		65,766
Prepaid Expenses		91,386
Fixed Assets		186,300,579
Total Assets	$	276,927,404
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	1,952,472
Accrued liabilities		1,207,524
Due to other funds		36,606
Bonds & other debt		89,461,214
Total liabilities	$	92,657,816
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures	$	4,724,953
Reserved for:		
Nonspendable		179,065
Net Investment in Capital Assets		100,620,555
Restricted		12,479,970
Committed		5,100,308
Assigned		74,309
Unreserved:		
Unassigned		61,090,428
Total fund balances	$	184,269,588
Total liabilites and fund balances	$	276,927,404

City of Knoxville
Proprietary Funds Consolidation - 500 Funds
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Other Taxes	5,438,810	1,962,405	(3,476,405)	36.08%
Intergovernmental -				
Federal	4,931,160	6,245,860	1,314,700	126.66%
State -				
Other	12,400,120	7,152,704	(5,247,416)	57.68%
Local	1,500,000	-	(1,500,000)	-
Fines & Forfeits	350,000	171,568	(178,432)	49.02%
Charges for Service	15,698,280	2,206,248	(13,492,032)	14.05%
Other -				
Other-Interest and Dividends	552,290	82,415	(469,875)	14.92%
Other-Rents and Concessions	1,060,000	378,838	(681,162)	35.74%
Other-Miscellaneous	283,880	62,338	(221,542)	21.96%
Transfers	19,844,740	9,129,428	(10,715,312)	46.00%
Other Financing Sources	1,130,730	-	(1,130,730)	-
Total Revenue	$ 63,190,010	27,391,804	(35,798,206)	43.35%
Expenditures:				
Parks and Recreation	1,505,420	693,147	812,273	46.04%
Public Assembly Facilities	26,463,900	7,460,677	19,003,223	28.19%
Mass Transit	28,366,820	12,039,237	16,327,583	42.44%
Engineering	-	313,797	(313,797)	-
Parking Facilities	5,602,880	1,847,245	3,755,635	32.97%
Community Agency Grants	1,250,990	312,748	938,242	25.00%
Total Expenditures	$ 63,190,010	22,666,851	40,523,159	35.87%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 4,724,953		

City of Knoxville
Public Assembly Facilities - Consolidated (503)
Balance Sheet
December 31, 2020

Assets		
Cash & Cash Equivalents	$	2,285,153
Investments		5,505,102
Inventories		1,500
Accounts Receivable		122,753
Prepaid Expenses		27,348
Fixed Assets		15,907,071
Total Assets	$	23,848,927
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	719,885
Accrued liabilities		854,283
Total liabilities		1,574,168
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		(209,324)
Reserved for:		
Nonspendable		26,340
Net Investment in Capital Assets		16,203,920
Restricted		-
Committed		2,514,423
Assigned		1,189,260
Unreserved:		
Unassigned		2,550,140
Total fund balances		22,274,759
Total liabilites and fund balances	$	23,848,927

City of Knoxville
Public Assembly Facilities - Consolidated (503)
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	4,272,820	163,442	(4,109,378)	3.83%
Other -				
Other-Interest and Dividends	45,000	4,480	(40,520)	9.96%
Other-Miscellaneous	76,740	21,333	(55,407)	27.80%
Transfers	2,737,570	1,395,220	(1,342,350)	50.97%
Other Financing Sources	1,189,260	-	(1,189,260)	-
Total Revenue	$ 8,321,390	1,584,475	(6,736,915)	19.04%
Expenditures:				
Public Assembly Facilities	8,321,390	1,793,799	6,527,591	21.56%
Total Expenditures	$ 8,321,390	1,793,799	6,527,591	21.56%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ (209,324)		

City of Knoxville
Public Assembly Facilities
Balance Sheet - Fund 503
December 31, 2020

Assets		
Cash & Cash Equivalents	$	98,446
Investments		3,878,831
Accounts Receivable		75,000
Fixed Assets		15,907,071
Total Assets	$	19,959,348
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	568,209
Accrued liabilities		10,688
Total liabilities		578,897
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,500,353)
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		16,203,920
Restricted		-
Committed		-
Assigned		1,189,260
Unreserved:		
Unassigned		3,487,624
Total fund balances		19,380,451
Total liabilites and fund balances	$	19,959,348

City of Knoxville
Public Assembly Facilities
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Other -				
Other-Interest and Dividends	45,000	2,799	(42,201)	6.22%
Other-Miscellaneous	4,000	-	(4,000)	-
Transfers	563,370	(1,028,312)	(1,591,682)	-182.53%
Other Financing Sources	1,189,260	-	(1,189,260)	-
Total Revenue	$ 1,801,630	(1,025,513)	(2,827,143)	-56.92%
Expenditures:				
Public Assembly Facilities	1,801,630	474,840	1,326,790	26.36%
Total Expenditures	$ 1,801,630	474,840	1,326,790	26.36%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ (1,500,353)		

City of Knoxville
KCAC Operating
Balance Sheet - Fund 503572
December 31, 2020

Assets		
Cash & Cash Equivalents	$	701,673
Inventories		1,500
Accounts Receivable		44,231
Prepaid Expenses		18,358
Total Assets	$	765,762
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	111,031
Accrued liabilities		838,845
Total liabilities		949,876
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		722,441
Reserved for:		
Nonspendable		19,557
Net Investment in Capital Assets		-
Restricted		-
Committed		-
Assigned		-
Unreserved:		
Unassigned		(926,112)
Total fund balances		(184,114)
Total liabilites and fund balances	$	765,762

City of Knoxville
KCAC Operating
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	3,867,680	112,296	(3,755,384)	2.90%
Other -				
Other-Miscellaneous	57,060	19,478	(37,582)	34.14%
Transfers	1,182,640	1,422,752	240,112	120.30%
Total Revenue	$ 5,107,380	1,554,526	(3,552,854)	30.44%
Expenditures:				
Public Assembly Facilities	5,107,380	832,085	4,275,295	16.29%
Total Expenditures	$ 5,107,380	832,085	4,275,295	16.29%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 722,441		

City of Knoxville
Chilhowee Park Operating
Balance Sheet - Fund 503574
December 31, 2020

Assets		
Cash & Cash Equivalents	$	646,539
Accounts Receivable		3,522
Prepaid Expenses		8,991
Total Assets	$	659,052
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	40,644
Accrued liabilities		4,750
Total liabilities		45,394
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		646,832
Reserved for:		
Nonspendable		6,783
Net Investment in Capital Assets		-
Restricted		-
Committed		-
Assigned		-
Unreserved:		
Unassigned		(39,957)
Total fund balances		613,658
Total liabilites and fund balances	$	659,052

City of Knoxville
Chilhowee Park Operating
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	405,140	49,712	(355,428)	12.27%
Other -				
Other-Miscellaneous	15,680	1,855	(13,825)	11.83%
Transfers	991,560	975,780	(15,780)	98.41%
Total Revenue	$ 1,412,380	1,027,347	(385,033)	72.74%
Expenditures:				
Public Assembly Facilities	1,412,380	380,515	1,031,865	26.94%
Total Expenditures	$ 1,412,380	380,515	1,031,865	26.94%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 646,832		

City of Knoxville
Metro Parking - Consolidated (504)
Balance Sheet
December 31, 2020

Assets		
Cash & Cash Equivalents	$	191,548
Investments		6,416,104
Accounts Receivable		35,954
Fixed Assets		23,143,798
Total Assets	$	29,787,404
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	1,548
Accrued liabilities		8,202
Total liabilities		9,750
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		(469,060)
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		23,534,797
Restricted		-
Committed		-
Assigned		1,045,425
Unreserved:		
Unassigned		5,666,492
Total fund balances		29,777,654
Total liabilites and fund balances	$	29,787,404

City of Knoxville
Metro Parking - Consolidated (504)
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Fines & Forfeits	350,000	171,568	(178,432)	49.02%
Charges for Service	2,667,280	839,262	(1,828,018)	31.47%
Other -				
Other-Interest and Dividends	75,000	6,773	(68,227)	9.03%
Other-Rents and Concessions	1,060,000	378,838	(681,162)	35.74%
Other-Miscellaneous	7,450	-	(7,450)	-
Transfers	2,150	2,150	-	100.00%
Other Financing Sources	907,970	-	(907,970)	-
Total Revenue	$ 5,069,850	1,398,591	(3,671,259)	27.59%
Expenditures:				
Engineering	-	313,797	(313,797)	-
Parking Facilities	5,069,850	1,553,854	3,515,996	30.65%
Total Expenditures	$ 5,069,850	1,867,651	3,202,199	36.84%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ (469,060)		

City of Knoxville
Knoxville Convention Center - Consolidated (506)
Balance Sheet
December 31, 2020

Assets		
Cash & Cash Equivalents	$	2,498,192
Investments		59,646,117
Inventories		82,617
Accounts Receivable		132,321
Due from Other Governments		65,766
Prepaid Expenses		41,301
Fixed Assets		108,387,830
Total Assets	$	170,854,144
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	318,187
Accrued liabilities		320,113
Due to other funds		35,774
Bonds & other debt		89,461,214
Total liabilities		90,135,288
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		2,609,128
Reserved for:		
Nonspendable		123,000
Net Investment in Capital Assets		20,931,071
Restricted		9,721,130
Committed		2,536,270
Assigned		(7,232,787)
Unreserved:		
Unassigned		52,031,044
Total fund balances		80,718,856
Total liabilites and fund balances	$	170,854,144

City of Knoxville
Knoxville Convention Center - Consolidated (506)
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Other Taxes	5,438,810	1,962,405	(3,476,405)	36.08%
State -				
Other	9,069,320	5,487,301	(3,582,019)	60.50%
Local	1,500,000	-	(1,500,000)	-
Charges for Service	5,584,740	300,280	(5,284,460)	5.38%
Other -				
Other-Interest and Dividends	431,290	70,914	(360,376)	16.44%
Other-Miscellaneous	197,190	14,669	(182,521)	7.44%
Transfers	3,734,060	1,046,576	(2,687,484)	28.03%
Other Financing Sources	(6,028,880)	-	6,028,880	-
Total Revenue	$ 19,926,530	8,882,145	(11,044,385)	44.57%
Expenditures:				
Public Assembly Facilities	18,142,510	5,666,878	12,475,632	31.24%
Parking Facilities	533,030	293,391	239,639	55.04%
Community Agency Grants	1,250,990	312,748	938,242	25.00%
Total Expenditures	$ 19,926,530	6,273,017	13,653,513	31.48%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 2,609,128		

City of Knoxville
KCC-Worlds Fair Park
Balance Sheet - Fund 506001
December 31, 2020

Assets		
Investments		1,386,609
Fixed Assets		5,758,286
Total Assets	$	7,144,895
Liabilities and fund balances		
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,048,499)
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		6,558,869
Restricted		-
Committed		-
Assigned		615,000
Unreserved:		
Unassigned		1,019,525
Total fund balances		7,144,895
Total liabilites and fund balances	$	7,144,895

City of Knoxville
KCC-Worlds Fair Park
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Other Taxes	442,000	-	(442,000)	-
Other -				
Other-Interest and Dividends	10,000	1,112	(8,888)	11.12%
Other-Miscellaneous	158,610	-	(158,610)	-
Transfers	1,551,660	81,753	(1,469,907)	5.27%
Other Financing Sources	615,000	-	(615,000)	-
Total Revenue	$ 2,777,270	82,865	(2,694,405)	2.98%
Expenditures:				
Public Assembly Facilities	2,777,270	1,131,364	1,645,906	40.74%
Total Expenditures	$ 2,777,270	1,131,364	1,645,906	40.74%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ (1,048,499)		

City of Knoxville
KCC-Convention Cntr Operations
Balance Sheet - Fund 506002
December 31, 2020

Assets		
Cash & Cash Equivalents	$	136,556
Investments		1,267,896
Inventories		82,617
Accounts Receivable		120,228
Prepaid Expenses		41,301
Total Assets	$	1,648,598
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	318,187
Accrued liabilities		320,113
Total liabilities		638,300
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		(880,077)
Reserved for:		
Nonspendable		123,000
Net Investment in Capital Assets		-
Restricted		9,721,130
Committed		16,567
Assigned		(7,847,787)
Unreserved:		
Unassigned		(122,535)
Total fund balances		1,010,298
Total liabilites and fund balances	$	1,648,598

City of Knoxville
KCC-Convention Cntr Operations
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Other Taxes	1,058,000	-	(1,058,000)	-
Charges for Service	4,898,110	137,491	(4,760,619)	2.81%
Other -				
Other-Interest and Dividends	-	574	574	-
Other-Miscellaneous	38,580	14,669	(23,911)	38.02%
Transfers	1,803,680	794,754	(1,008,926)	44.06%
Other Financing Sources	72,060	-	(72,060)	-
Total Revenue	$ 7,870,430	947,488	(6,922,942)	12.04%
Expenditures:				
Public Assembly Facilities	7,870,430	1,827,565	6,042,865	23.22%
Total Expenditures	$ 7,870,430	1,827,565	6,042,865	23.22%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ (880,077)		

City of Knoxville
KCC-Convention Cntr Debt Service
Balance Sheet - Fund 506003
December 31, 2020

Assets		
Investments		55,533,363
Accounts Receivable		12,093
Fixed Assets		102,629,544
Total Assets	$	158,175,000
Liabilities and fund balances		
Liabilities:		
Bonds & other debt		89,461,214
Total liabilities		89,461,214
Fund Balances:		
Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures		5,594,810
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		14,372,202
Restricted		-
Committed		-
Assigned		-
Unreserved:		
Unassigned		48,746,774
Total fund balances		68,713,786
Total liabilites and fund balances	$	158,175,000

City of Knoxville
KCC-Convention Cntr Debt Service
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Other Taxes	3,280,720	1,704,403	(1,576,317)	51.95%
Intergovernmental -				
State -				
Other	9,069,320	5,487,301	(3,582,019)	60.50%
Local	1,500,000	-	(1,500,000)	-
Other -				
Other-Interest and Dividends	420,000	67,749	(352,251)	16.13%
Transfers	-	(151,379)	(151,379)	-
Other Financing Sources	(6,715,940)	-	6,715,940	-
Total Revenue	$ 7,554,100	7,108,074	(446,026)	94.10%
Expenditures:				
Public Assembly Facilities	7,494,810	1,509,599	5,985,211	20.14%
Parking Facilities	59,290	3,665	55,625	6.18%
Total Expenditures	$ 7,554,100	1,513,264	6,040,836	20.03%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 5,594,810		

City of Knoxville
KCC-Locust Street Garage
Balance Sheet - Fund 506004
December 31, 2020

Assets		
Cash & Cash Equivalents	$	36,727
Investments		1,458,249
Total Assets	$	1,494,976
Liabilities and fund balances		
Liabilities:		
Due to other funds		35,774
Total liabilities		35,774
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		252
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		-
Committed		-
Assigned		-
Unreserved:		
Unassigned		1,458,950
Total fund balances		1,459,202
Total liabilites and fund balances	$	1,494,976

City of Knoxville
KCC-Locust Street Garage
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	686,630	162,789	(523,841)	23.71%
Other -				
Other-Interest and Dividends	1,290	1,479	189	114.65%
Transfers	(214,180)	-	214,180	-
Total Revenue	$ 473,740	164,268	(309,472)	34.67%
Expenditures:				
Parking Facilities	473,740	164,016	309,724	34.62%
Total Expenditures	$ 473,740	164,016	309,724	34.62%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 252		

City of Knoxville
KCC-Tourism Activities
Balance Sheet - Fund 506005
December 31, 2020

Assets		
Cash & Cash Equivalents	$	247,062
Due from Other Governments		65,766
Total Assets	$	312,828
Liabilities and fund balances		
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		241,702
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		-
Committed		-
Assigned		-
Unreserved:		
Unassigned		71,126
Total fund balances		312,828
Total liabilites and fund balances	$	312,828

City of Knoxville
KCC-Tourism Activities
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Other Taxes	658,090	258,002	(400,088)	39.20%
Transfers	592,900	296,448	(296,452)	50.00%
Total Revenue	$ 1,250,990	554,450	(696,540)	44.32%
Expenditures:				
Community Agency Grants	1,250,990	312,748	938,242	25.00%
Total Expenditures	$ 1,250,990	312,748	938,242	25.00%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 241,702		

City of Knoxville
Mass Transit Funds - Consolidated (507)
Balance Sheet
December 31, 2020

Assets		
Cash & Cash Equivalents	$	8,144,904
Investments		1,284,958
Inventories		1,458,192
Accounts Receivable		1,745,491
Fixed Assets		37,613,289
Total Assets	$	50,246,834
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	739,971
Accrued liabilities		2,369
Due to other funds		832
Total liabilities		743,172
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		2,499,311
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		38,688,007
Restricted		2,758,840
Committed		49,615
Assigned		5,015,731
Unreserved:		
Unassigned		492,158
Total fund balances		49,503,662
Total liabilites and fund balances	$	50,246,834

City of Knoxville
Mass Transit Funds - Consolidated (507)
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Intergovernmental -				
Federal	4,931,160	6,245,860	1,314,700	126.66%
State -				
Other	3,330,800	1,665,402	(1,665,398)	50.00%
Charges for Service	2,117,940	111,590	(2,006,350)	5.27%
Other -				
Other-Miscellaneous	2,500	26,336	23,836	1053.44%
Transfers	12,978,720	6,489,360	(6,489,360)	50.00%
Other Financing Sources	5,005,700	-	(5,005,700)	-
Total Revenue	$ 28,366,820	14,538,548	(13,828,272)	51.25%
Expenditures:				
Mass Transit	28,366,820	12,039,237	16,327,583	42.44%
Total Expenditures	$ 28,366,820	12,039,237	16,327,583	42.44%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 2,499,311		

City of Knoxville
City Golf Courses - Consolidated (508)
Balance Sheet
December 31, 2020

Assets		
Cash & Cash Equivalents	$	289,339
Investments		617,048
Inventories		12,381
Prepaid Expenses		22,736
Fixed Assets		1,248,590
Total Assets	$	2,190,094
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	172,881
Accrued liabilities		22,556
Total liabilities		195,437
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		294,896
Reserved for:		
Nonspendable		29,726
Net Investment in Capital Assets		1,262,760
Restricted		-
Committed		-
Assigned		56,680
Unreserved:		
Unassigned		350,595
Total fund balances		1,994,657
Total liabilites and fund balances	$	2,190,094

City of Knoxville
City Golf Courses - Consolidated (508)
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	1,055,500	791,674	(263,826)	75.00%
Other -				
Other-Interest and Dividends	1,000	247	(753)	24.70%
Transfers	392,240	196,122	(196,118)	50.00%
Other Financing Sources	56,680	-	(56,680)	-
Total Revenue	$ 1,505,420	988,043	(517,377)	65.63%
Expenditures:				
Parks and Recreation	1,505,420	693,147	812,273	46.04%
Total Expenditures	$ 1,505,420	693,147	812,273	46.04%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 294,896		

City of Knoxville
City Golf Courses
Balance Sheet - Fund 508
December 31, 2020

Assets		
Cash & Cash Equivalents	$	(31,175)
Investments		617,048
Fixed Assets		1,248,590
Total Assets	$	1,834,463
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	75,000
Total liabilities		75,000
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		244,896
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		1,262,760
Restricted		-
Committed		-
Assigned		56,680
Unreserved:		
Unassigned		195,127
Total fund balances		1,759,463
Total liabilites and fund balances	$	1,834,463

City of Knoxville
City Golf Courses
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Other -				
Other-Interest and Dividends	1,000	247	(753)	24.70%
Transfers	296,740	146,122	(150,618)	49.24%
Other Financing Sources	56,680	-	(56,680)	-
Total Revenue	$ 354,420	146,369	(208,051)	41.30%
Expenditures:				
Parks and Recreation	354,420	(98,527)	452,947	-27.80%
Total Expenditures	$ 354,420	(98,527)	452,947	-27.80%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 244,896		

City of Knoxville
Whittle Springs Golf Course
Balance Sheet - Fund 508001
December 31, 2020

Assets		
Cash & Cash Equivalents	$	392,561
Inventories		4,348
Prepaid Expenses		2,013
Total Assets	$	398,922
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	322,794
Accrued liabilities		6,375
Total liabilities		329,169
Fund Balances:		
Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures		-
Reserved for:		
Nonspendable		9,531
Net Investment in Capital Assets		-
Restricted		-
Committed		-
Assigned		-
Unreserved:		
Unassigned		60,222
Total fund balances		69,753
Total liabilites and fund balances	$	398,922

City of Knoxville
Whittle Springs Golf Course
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	443,500	364,162	(79,338)	82.11%
Transfers	71,500	-	(71,500)	-
Total Revenue	$ 515,000	364,162	(150,838)	70.71%
Expenditures:				
Parks and Recreation	515,000	364,162	150,838	70.71%
Total Expenditures	$ 515,000	364,162	150,838	70.71%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ -		

City of Knoxville
Knoxville Municipal Golf Course
Balance Sheet - Fund 508002
December 31, 2020

Assets		
Cash & Cash Equivalents	$	(168,739)
Inventories		8,033
Prepaid Expenses		20,723
Total Assets	$	(139,983)
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	(224,913)
Accrued liabilities		16,181
Total liabilities		(208,732)
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		-
Reserved for:		
Nonspendable		20,194
Net Investment in Capital Assets		-
Restricted		-
Committed		-
Assigned		-
Unreserved:		
Unassigned		48,555
Total fund balances		68,749
Total liabilites and fund balances	$	(139,983)

City of Knoxville
Knoxville Municipal Golf Course
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	612,000	427,512	(184,488)	69.85%
Transfers	24,000	-	(24,000)	-
Total Revenue	$ 636,000	427,512	(208,488)	67.22%
Expenditures:				
Parks and Recreation	636,000	427,512	208,488	67.22%
Total Expenditures	$ 636,000	427,512	208,488	67.22%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ -		

City of Knoxville
Internal Services Funds Consolidation - 700 Funds
Balance Sheet
December 31, 2020

Assets		
Cash & Cash Equivalents	$	2,525,624
Investments		140,559,298
Inventories		1,280,950
Accounts Receivable		38,893
Fixed Assets		45,346,466
Total Assets	$	189,751,231
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	4,463,398
Accrued liabilities		5,362,005
Bonds & other debt		15,350,000
Total liabilities	$	25,175,403
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures	$	4,418,407
Reserved for:		
Nonspendable		1,322,838
Net Investment in Capital Assets		41,700,150
Restricted		3,708,901
Committed		216,289
Assigned		7,216,826
Unreserved:		
Unassigned		105,992,417
Total fund balances	$	164,575,828
Total liabilites and fund balances	$	189,751,231

City of Knoxville
Internal Services Funds Consolidation - 700 Funds
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	50,976,560	24,817,728	(26,158,832)	48.68%
Other -				
Other-Interest and Dividends	657,040	126,075	(530,965)	19.19%
Other-Rents and Concessions	95,000	30,786	(64,214)	32.41%
Other-Miscellaneous	98,420	230,980	132,560	234.69%
Transfers	1,296,120	1,268,251	(27,869)	97.85%
Other Financing Sources	(922,020)	-	922,020	-
Total Revenue	$ 52,201,120	26,473,820	(25,727,300)	50.72%
Expenditures:				
Finance	16,320	2,167	14,153	13.28%
Information Systems	1,171,990	278,929	893,061	23.80%
Benefits/Risk Management	28,774,430	12,969,000	15,805,430	45.07%
Parks and Recreation	18,350	1,495	16,855	8.15%
Public Assembly Facilities	37,830	19,835	17,995	52.43%
Public Services	2,020	504	1,516	24.95%
Engineering	326,770	81,054	245,716	24.80%
Inspections	72,600	72,600	-	100.00%
Fleet	16,009,780	5,441,334	10,568,446	33.99%
Police	1,646,370	1,197,317	449,053	72.72%
Fire	1,256,900	543,977	712,923	43.28%
Municipal Facilities	2,867,760	1,447,201	1,420,559	50.46%
Total Expenditures	$ 52,201,120	22,055,413	30,145,707	42.25%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 4,418,407		

City of Knoxville
Fleet Services
Balance Sheet - Fund 702
December 31, 2020

Assets		
Cash & Cash Equivalents	$	946,768
Inventories		1,280,950
Accounts Receivable		5,444
Fixed Assets		89,615
Total Assets	$	2,322,777
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	2,877,745
Accrued liabilities		186,096
Total liabilities		3,063,841
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		(586,897)
Reserved for:		
Nonspendable		1,322,838
Net Investment in Capital Assets		95,719
Restricted		983,640
Committed		114,699
Assigned		98,014
Unreserved:		
Unassigned		(2,769,077)
Total fund balances		(741,064)
Total liabilites and fund balances	$	2,322,777

City of Knoxville
Fleet Services
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	9,368,240	3,810,823	(5,557,417)	40.68%
Other -				
Other-Miscellaneous	47,500	31,912	(15,588)	67.18%
Transfers	23,150	(441,732)	(464,882)	-1908.13%
Other Financing Sources	555,120	-	(555,120)	-
Total Revenue	$ 9,994,010	3,401,003	(6,593,007)	34.03%
Expenditures:				
Fleet	9,994,010	3,987,900	6,006,110	39.90%
Total Expenditures	$ 9,994,010	3,987,900	6,006,110	39.90%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ (586,897)		

City of Knoxville
Fleet Services Capital Construction
Balance Sheet - Fund 702001
December 31, 2020

Assets		
Cash & Cash Equivalents	$	1,010,000
Total Assets	$	1,010,000
Liabilities and fund balances		
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		464,882
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		-
Committed		-
Assigned		-
Unreserved:		
Unassigned		545,118
Total fund balances		1,010,000
Total liabilites and fund balances	$	1,010,000

City of Knoxville
Fleet Services Capital Construction
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Transfers	-	464,882	464,882	-
Total Revenue	$ -	464,882	464,882	-
Expenditures:				
Total Expenditures	$ -	-	-	-
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 464,882		

City of Knoxville
Fleet Service-Fleet Replacement
Balance Sheet - Fund 702002
December 31, 2020

Assets		
Investments		54,414,459
Accounts Receivable		19,688
Fixed Assets		31,995,466
Total Assets	$	86,429,613
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	139,540
Accrued liabilities		6,493
Total liabilities		146,033
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		3,369,008
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		28,510,623
Restricted		156,081
Committed		20,858
Assigned		6,875,653
Unreserved:		
Unassigned		47,351,357
Total fund balances		86,283,580
Total liabilites and fund balances	$	86,429,613

City of Knoxville
Fleet Service-Fleet Replacement
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	8,509,830	4,293,770	(4,216,060)	50.46%
Other -				
Other-Interest and Dividends	-	79,509	79,509	-
Other-Miscellaneous	26,000	186,554	160,554	717.52%
Transfers	9,270	254,270	245,000	2742.93%
Other Financing Sources	(2,610,500)	-	2,610,500	-
Total Revenue	$ 5,934,600	4,814,103	(1,120,497)	81.12%
Expenditures:				
Fleet	5,934,600	1,445,095	4,489,505	24.35%
Total Expenditures	$ 5,934,600	1,445,095	4,489,505	24.35%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 3,369,008		

City of Knoxville
Risk Management
Balance Sheet - Fund 704
December 31, 2020

Assets		
Cash & Cash Equivalents	$	178,845
Investments		33,891,461
Accounts Receivable		11,747
Total Assets	$	34,082,053
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	644,780
Accrued liabilities		5,039,292
Bonds & other debt		12,400,000
Total liabilities		18,084,072
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		82,499
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		-
Committed		34,691
Assigned		66,113
Unreserved:		
Unassigned		15,814,678
Total fund balances		15,997,981
Total liabilites and fund balances	$	34,082,053

City of Knoxville
Risk Management
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	6,234,230	3,354,498	(2,879,732)	53.81%
Other -				
Other-Interest and Dividends	265,440	21,170	(244,270)	7.98%
Other-Miscellaneous	15,000	38	(14,962)	0.25%
Transfers	3,770	3,770	-	100.00%
Total Revenue	$ 6,518,440	3,379,476	(3,138,964)	51.84%
Expenditures:				
Benefits/Risk Management	6,518,440	3,296,977	3,221,463	50.58%
Total Expenditures	$ 6,518,440	3,296,977	3,221,463	50.58%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 82,499		

City of Knoxville
KAT Risk Management
Balance Sheet - Fund 704050
December 31, 2020

Assets		
Cash & Cash Equivalents	$	520
Investments		2,922,337
Total Assets	$	2,922,857
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	182
Accrued liabilities		100,772
Bonds & other debt		200,000
Total liabilities		300,954
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		47,616
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		-
Committed		-
Assigned		-
Unreserved:		
Unassigned		2,574,287
Total fund balances		2,621,903
Total liabilites and fund balances	$	2,922,857

City of Knoxville
KAT Risk Management
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	350,040	190,096	(159,944)	54.31%
Other -				
Other-Interest and Dividends	31,100	2,970	(28,130)	9.55%
Transfers	540	540	-	100.00%
Total Revenue	$ 381,680	193,606	(188,074)	50.72%
Expenditures:				
Benefits/Risk Management	381,680	145,990	235,690	38.25%
Total Expenditures	$ 381,680	145,990	235,690	38.25%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 47,616		

City of Knoxville
Health Care
Balance Sheet - Fund 705
December 31, 2020

Assets		
Cash & Cash Equivalents	$	92,703
Investments		25,867,799
Accounts Receivable		2,014
Total Assets	$	25,962,516
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	704,011
Accrued liabilities		29,352
Bonds & other debt		2,750,000
Total liabilities		3,483,363
Fund Balances:		
Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures		904,267
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		-
Committed		18,170
Assigned		-
Unreserved:		
Unassigned		21,556,716
Total fund balances		22,479,153
Total liabilites and fund balances	$	25,962,516

City of Knoxville
Health Care
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	20,903,050	10,103,993	(10,799,057)	48.34%
Other -				
Other-Interest and Dividends	330,000	(18)	(330,018)	-0.01%
Other-Miscellaneous	9,920	9,576	(344)	96.53%
Transfers	631,340	316,748	(314,592)	50.17%
Total Revenue	$ 21,874,310	10,430,299	(11,444,011)	47.68%
Expenditures:				
Benefits/Risk Management	21,874,310	9,526,032	12,348,278	43.55%
Total Expenditures	$ 21,874,310	9,526,032	12,348,278	43.55%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 904,267		

City of Knoxville
Equipment Replacement Fund
Balance Sheet - Fund 706
December 31, 2020

Assets		
Cash & Cash Equivalents	$	(887,771)
Investments		21,897,601
Fixed Assets		13,261,385
Total Assets	$	34,271,215
Liabilities and fund balances		
Liabilities:		
Accounts payable	$	97,141
Total liabilities		97,141
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		58,221
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		13,093,808
Restricted		-
Committed		27,870
Assigned		177,046
Unreserved:		
Unassigned		20,817,129
Total fund balances		34,174,074
Total liabilites and fund balances	$	34,271,215

City of Knoxville
Equipment Replacement Fund
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	3,138,830	1,569,456	(1,569,374)	50.00%
Other -				
Other-Interest and Dividends	30,000	22,308	(7,692)	74.36%
Other-Miscellaneous	-	2,901	2,901	-
Transfers	328,130	669,773	341,643	204.12%
Other Financing Sources	1,133,360	-	(1,133,360)	-
Total Revenue	$ 4,630,320	2,264,438	(2,365,882)	48.90%
Expenditures:				
Finance	16,320	2,167	14,153	13.28%
Information Systems	1,171,990	278,929	893,061	23.80%
Parks and Recreation	18,350	1,495	16,855	8.15%
Public Assembly Facilities	37,830	19,835	17,995	52.43%
Public Services	2,020	504	1,516	24.95%
Engineering	326,770	81,054	245,716	24.80%
Inspections	72,600	72,600	-	100.00%
Fleet	81,170	8,339	72,831	10.27%
Police	1,646,370	1,197,317	449,053	72.72%
Fire	1,256,900	543,977	712,923	43.28%
Total Expenditures	$ 4,630,320	2,206,217	2,424,103	47.65%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 58,221		

City of Knoxville
City Buildings
Balance Sheet - Fund 707
December 31, 2020

Assets		
Cash & Cash Equivalents	$	1,184,560
Investments		1,565,642
Total Assets	$	2,750,202
Liabilities and fund balances		
Fund Balances:		
Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures		78,813
Reserved for:		
Nonspendable		-
Net Investment in Capital Assets		-
Restricted		2,569,180
Committed		-
Assigned		-
Unreserved:		
Unassigned		102,209
Total fund balances		2,750,202
Total liabilites and fund balances	$	2,750,202

City of Knoxville
City Buildings
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
Revenue				
Charges for Service	2,472,340	1,495,092	(977,248)	60.47%
Other -				
Other-Interest and Dividends	500	136	(364)	27.20%
Other-Rents and Concessions	95,000	30,786	(64,214)	32.41%
Transfers	299,920	-	(299,920)	-
Total Revenue	$ 2,867,760	1,526,014	(1,341,746)	53.21%
Expenditures:				
Municipal Facilities	2,867,760	1,447,201	1,420,559	50.46%
Total Expenditures	$ 2,867,760	1,447,201	1,420,559	50.46%
Excess (Deficiency) of Revenue Over/Under Expenditures		$ 78,813		