

**CITY OF KNOXVILLE, TENNESSEE**  
**Notes to Financial Statements**  
**June 30, 2004**  
(amounts expressed in thousands)

**NOTE 19 - TRANSFERS**

A detailed reconciliation of operating transfers at June 30, 2004 is as follows:

	Governmental Activities							Internal Service Funds	Total
	General Fund	Debt Service	Capital Projects	State Street Aid	City Court	Miscel- laneous Grants	Miscel- laneous Special Revenue Funds	Risk Manage- ment	
<b>Primary Government:</b>									
<b>Governmental Activities:</b>									
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,335	\$ 7	\$ 18	\$ -	\$ 3,360
Debt Service Fund	-	-	9,981	-	-	-	-	-	9,981
Capital Projects Fund	5,137	-	-	1,275	-	-	-	-	6,412
Community Development									
Block Grants	-	-	-	-	-	-	-	12	12
Storm Water	1,511	-	-	-	-	-	-	-	1,511
Solid Waste	8,276	-	-	-	-	85	-	-	8,361
<b>Business-type Activities:</b>									
Knoxville Convention Center	5,895	3,547	-	-	-	-	-	-	9,442
Public Assembly Facilities	1,598	-	-	-	-	-	-	-	1,598
<b>Internal Service Funds:</b>									
Risk Management	1,002	-	-	-	-	-	-	-	1,002
Employee Health Insurance	1,005	-	-	-	-	-	-	-	1,005
Equipment Replacement	29	-	-	-	-	100	-	-	129
	<u>\$ 24,453</u>	<u>\$ 3,547</u>	<u>\$ 9,981</u>	<u>\$ 1,275</u>	<u>\$ 3,335</u>	<u>\$ 192</u>	<u>\$ 18</u>	<u>\$ 12</u>	<u>\$ 42,813</u>

The general fund transfers funds, in accordance with its budget, to supplement revenues of the storm water, solid waste, Knoxville Convention Center, and public assembly facilities funds. Transfers are also made by the general fund to partially fund insurance and employee health insurance costs. The general fund and debt service fund transfer funds to the Knoxville Convention Center to partially fund debt service costs. Transfers from the general fund and state street aid fund are used to partially fund capital outlay costs in the capital projects fund.

Fines and court costs collected by city court are transferred to the general fund and certain special revenue funds based on approved schedules of costs.

The capital projects fund transferred funds to the debt service to fund retirement of the outstanding balance of the City's line of credit.

**NOTE 20 - RETIREMENT AND DISABILITY PLANS**

**Plan Descriptions**

**City Employees' Pension Plan**

The City also maintains a single-employer defined benefit pension plan (City Employees' Pension Plan), administered by the City of Knoxville Pension Board, which is comprised of three divisions of current membership and a membership of certain former City School employees. All participants are fully vested in the plan after 5 years of service. The plan includes employees of the City of Knoxville and certain employees of the Metropolitan Knoxville Airport Authority (MCAA).

(continued)