

City of Canton, Georgia
Cash Balances

Account Name	Reporting Unit	Balance 2/28/2014
General Fund	Primary Government	\$ 6,270,924
General Fund Reserve	Primary Government	925,990
Police Forfeiture	Primary Government	8,818
Hotel/Motel Tax	Special Revenue Fund	276,546
Impact Fee Fund - Parks & Rec	Capital Projects Fund	57,302
Impact Fee Fund - Police	Capital Projects Fund	74,084
Impact Fee Fund - Fire	Capital Projects Fund	2,352
Impact Fee Fund - Roads	Capital Projects Fund	464,101
Impact Fee Fund - Admin	Capital Projects Fund	32,339
SPLOST V Operating	Capital Projects Fund	5,690
SPLOST VI Operating	Capital Projects Fund	798,096
Road & Sidewalk Fund MMA	Capital Projects Fund	1,144,117
Road & Sidewalk Fund Checking	Capital Projects Fund	726,511
Water & Sewer Fund	Proprietary Fund	2,044,571
Storm Water Fund	Proprietary Fund	845,951
Sanitation Fund	Proprietary Fund	404,109
Municipal Court Fund	Agency Fund	294,548
Police Escrow Account	Agency Fund	31,566
		<hr/>
		\$ 14,407,615

CITY OF CANTON, GEORGIA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Five Months Ending February 28, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2014	BUDGET	USED
<u>REVENUES:</u>						
TAXES	\$ 8,709,400	\$ 8,709,400	\$1,466,657	\$ 7,338,494	\$ (1,370,906)	84.26%
LICENSES AND PERMITS	503,700	503,700	58,778	356,561	(147,139)	70.79%
INTERGOVERNMENTAL	38,000	38,000	1,020	16,760	(21,240)	44.11%
FINES AND FORFEITURES	662,000	662,000	-	240,000	(422,000)	36.25%
CHARGES FOR SERVICES	86,050	86,050	8,027	19,491	(66,559)	22.65%
CONTRIBUTIONS & DONATIONS	27,900	27,900	-	5,289	(22,611)	18.96%
INVESTMENT EARNINGS	800	800	21	330	(470)	41.25%
MISCELLANEOUS	72,850	72,850	3,556	22,027	(50,823)	30.24%
TOTAL REVENUES:	10,100,700	10,100,700	1,538,059	7,998,952	(2,101,748)	79.19%
<u>EXPENDITURES:</u>						
GENERAL GOVERNMENT						
CITY COUNCIL	85,431	85,431	6,186	31,989	53,442	37.44%
CITY CLERK	101,558	101,558	5,601	31,975	69,583	31.48%
MAYOR	29,479	29,479	2,091	10,037	19,442	34.05%
CITY MANAGER	320,777	320,777	33,996	174,701	146,076	54.46%
ELECTIONS	10,000	10,000	-	18,084	(8,084)	180.84%
GENERAL ADMINISTRATION	248,354	248,354	26,932	98,554	149,800	39.68%
FINANCIAL ADMINISTRATION	268,599	268,599	18,610	107,108	161,491	39.88%
TAX COLLECTIONS	106,455	106,455	5,154	41,488	64,967	38.97%
HUMAN RESOURCES	82,969	82,969	9,177	35,788	47,181	43.13%
GENERAL GOVERNMENT BLDGS	176,137	176,137	10,530	54,952	121,185	31.20%
TECHNOLOGY	307,989	307,989	16,195	108,998	198,991	35.39%
TOTAL GENERAL GOVERNMENT	1,737,748	1,737,748	134,472	713,674	1,024,074	41.07%
JUDICIAL	228,097	228,097	29,071	98,801	129,296	43.32%
PUBLIC SAFETY						
FIRE	1,897,206	1,917,206	138,332	807,762	1,109,444	42.13%
POLICE	4,200,226	4,200,226	260,611	1,596,915	2,603,311	38.02%
TOTAL PUBLIC SAFETY	6,097,432	6,117,432	398,943	2,404,677	3,712,755	39.31%
PUBLIC WORKS						
ENGINEERING	155,368	155,368	11,120	62,620	92,748	40.30%
STREETS	1,597,407	1,597,407	119,207	587,986	1,009,421	36.81%
TOTAL PUBLIC WORKS	1,752,775	1,752,775	130,327	650,606	1,102,169	37.12%

CITY OF CANTON, GEORGIA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Five Months Ending February 28, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2014	BUDGET	USED
continued...						
CULTURE AND RECREATION	510,422	510,422	26,906	152,846	357,576	29.95%
HOUSING AND DEVELOPMENT						
BUILDING INSPECTION	233,595	233,595	16,960	95,007	138,588	40.67%
PLANNING AND ZONING	299,348	299,348	17,345	106,014	193,334	35.41%
CODE ENFORCEMENT	66,676	66,676	5,198	27,731	38,945	41.59%
ECONOMIC DEVELOPMENT	100,275	100,275	5,940	33,793	66,482	33.70%
DOWNTOWN DEVELOPMENT	79,323	79,323	4,953	29,767	49,556	37.53%
TOTAL HOUSING AND DEVELOPMENT	779,217	779,217	50,396	292,312	486,905	37.51%
DEBT SERVICE						
PRINCIPAL	9,252	9,252	1,208	6,544	2,708	70.73%
INTEREST AND PAYING AGENT FEES	467	467	13	339	128	72.59%
TOTAL DEBT SERVICE	9,719	9,719	1,221	6,883	2,836	70.82%
TOTAL EXPENDITURES:	11,115,410	11,135,410	771,336	4,319,799	6,815,611	38.79%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(1,014,710)	(1,034,710)	766,723	3,679,153	4,713,863	
OTHER FINANCING SOURCES (USES)						
PROCEEDS FROM SALE OF ASSETS	40,000	40,000	-	-	(40,000)	0.00%
INDIRECT COST ALLOCATIONS	384,710	384,710	192,355	192,355	(192,355)	50.00%
CONTINGENCIES	(300,000)	(280,000)	-	-	280,000	0.00%
PAYMENTS TO OTHERS	(110,000)	(110,000)	-	-	110,000	0.00%
TRANSFER IN - PARKS IMPACT FEE FUND	180,000	180,000	-	180,000	-	100.00%
TRANSFERS OUT - CBA	(300,000)	(300,000)	-	(300,000)	-	100.00%
TOTAL OTHER FINANCING SOURCES (USES)	(105,290)	(85,290)	192,355	72,355	157,645	
NET CHANGE IN FUND BALANCE	\$ (1,120,000)	\$ (1,120,000)	\$ 959,078	\$ 3,751,508	\$ 4,871,508	

CITY OF CANTON, GEORGIA
Water & Sewer Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Five Months Ending February 28, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2014	BUDGET	USED
OPERATING REVENUES:						
WATER CHARGES	\$ 3,660,000	\$ 3,660,000	\$ 306,285	\$ 1,524,147	\$ (2,135,853)	41.64%
WATER TAP FEES	120,000	120,000	18,000	70,500	(49,500)	58.75%
SEWER CHARGES	4,390,000	4,390,000	384,260	1,887,377	(2,502,623)	42.99%
SEWER TAP FEES	450,000	450,000	40,500	94,500	(355,500)	21.00%
CONNECTION FEES	30,000	30,000	3,425	13,168	(16,832)	43.89%
TURN ON FEES	83,000	83,000	3,425	27,625	(55,375)	33.28%
TRANSFER OF SERVICE FEES	1,500	1,500	75	250	(1,250)	16.67%
BAD CHECK FEES	2,500	2,500	245	1,365	(1,135)	54.60%
LATE FEES	150,000	150,000	5,894	56,183	(93,817)	37.46%
MISCELLANEOUS REVENUE	10,000	10,000	916	12,170	2,170	121.70%
TOTAL OPERATING REVENUES:	8,897,000	8,897,000	763,025	3,687,285	(5,209,715)	41.44%
OPERATING EXPENSES:						
SANITARY SEWER MAINTENANCE	466,000	466,000	19,522	27,168	438,832	5.83%
SEWER LIFT STATIONS	404,357	404,357	16,465	65,879	338,478	16.29%
SEWAGE TREATMENT PLANT						
OPERATIONS	606,430	606,430	57,351	254,031	352,399	41.89%
SEWAGE TREATMENT PLANT UPGRADES	3,900,000	3,900,000	-	-	3,900,000	0.00%
WATER ADMINISTRATION	616,464	616,464	22,792	160,561	455,903	26.05%
CONTRACTED SERVICES	1,537,500	1,537,500	125,903	629,515	907,985	40.94%
RESERVOIR MANAGEMENT	167,622	167,622	167	31,580	136,042	18.84%
WATER SUPPLY/PURCHASES FOR RESALE	130,000	130,000	9,551	39,910	90,090	30.70%
WATER TREATMENT	467,235	467,235	35,137	169,799	297,436	36.34%
WATER DISTRIBUTION	807,750	807,750	116,471	293,130	514,620	36.29%
TOTAL OPERATING EXPENSES:	9,103,358	9,103,358	403,359	1,671,573	7,431,785	18.36%
OPERATING INCOME (LOSS):	(206,358)	(206,358)	359,666	2,015,712	2,222,070	
NON-OPERATING SOURCES (USES)						
GEFA NOTE	3,900,000	3,900,000	-	-	(3,900,000)	0.00%
INVESTMENT EARNINGS	15,000	15,000	1,837	8,008	(6,992)	53.39%
INDIRECT COST ALLOCATIONS	(155,150)	(155,150)	(77,575)	(77,575)	77,575	50.00%
DEBT SERVICE-BOND PRINCIPAL	(1,275,660)	(1,275,660)	(104,648)	(520,197)	755,463	40.78%
DEBT SERVICE-BOND INTEREST	(194,886)	(194,886)	(18,013)	(92,139)	102,747	47.28%
HLC DAM CONSTRUCTION EXPENSES	(417,700)	(417,700)	(3,856)	(161,245)	256,455	38.60%
TRANSFER IN - CBA	417,700	417,700	-	-	(417,700)	0.00%
TRANSFER IN - SPLOST VI	348,499	348,499	61,398	161,385	(187,114)	46.31%
DEBT SERVICE-GEFA PRINCIPAL	(247,220)	(247,220)	(39,398)	(100,155)	147,065	40.51%
DEBT SERVICE-GEFA INTEREST	(188,304)	(188,304)	(22,000)	(61,230)	127,074	32.52%
TRANSFER OUT - CBA	(1,995,921)	(1,995,921)	(515,461)	(517,211)	1,478,710	25.91%
TOTAL NON-OPERATING REVENUE (EXP):	206,358	206,358	(717,716)	(1,360,359)	(1,566,717)	
CHANGE IN NET POSITION:	\$ -	\$ -	\$ (358,050)	\$ 655,353	\$ 655,353	

CITY OF CANTON, GEORGIA
Storm Water Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Five Months Ending February 28, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2014	BUDGET	USED
<u>OPERATING REVENUES:</u>						
STORM WATER UTILITY FEES	\$ 1,050,000	\$ 1,050,000	\$ 85,766	\$ 428,593	\$ (621,407)	40.82%
LATE FEES	10,000	10,000	615	6,554	(3,446)	65.54%
TOTAL REVENUES:	<u>1,060,000</u>	<u>1,060,000</u>	<u>86,381</u>	<u>435,147</u>	<u>(624,853)</u>	41.05%
<u>OPERATING EXPENSES:</u>						
STORM WATER PERSONNEL COSTS	210,814	210,814	15,745	77,817	132,997	36.91%
STORM WATER MANAGEMENT	788,779	788,779	6,527	30,047	758,732	3.81%
TOTAL OPERATING EXPENSES:	<u>999,593</u>	<u>999,593</u>	<u>22,272</u>	<u>107,864</u>	<u>891,729</u>	10.79%
OPERATING INCOME (LOSS):	<u>60,407</u>	<u>60,407</u>	<u>64,109</u>	<u>327,283</u>	<u>266,876</u>	
<u>NON-OPERATING SOURCES (USES)</u>						
INVESTMENT EARNINGS	400	400	-	-	(400)	0.00%
INDIRECT COST ALLOCATIONS	(106,900)	(106,900)	(53,450)	(53,450)	53,450	50.00%
CAPITAL LEASE-PRINCIPAL	(18,151)	(18,151)	(2,601)	(12,921)	5,230	71.19%
TOTAL NON-OPERATING INCOME (EXP):	<u>(124,651)</u>	<u>(124,651)</u>	<u>(56,051)</u>	<u>(66,371)</u>	<u>58,280</u>	
CHANGE IN NET POSITION:	<u>\$ (64,244)</u>	<u>\$ (64,244)</u>	<u>\$ 8,058</u>	<u>\$ 260,912</u>	<u>\$ 325,156</u>	

CITY OF CANTON, GEORGIA
Road and Sidewalk Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Five Months Ending February 28, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2014	BUDGET	USED
<u>REVENUES:</u>						
GRANT FUNDING - GDOT	\$ 2,276,950	\$ 2,276,950	\$ 19,924	\$ 19,924	\$ (2,257,026)	0.88%
GRANT FUNDING - COUNTY	181,000	181,000	-	-	(181,000)	0.00%
CAPITAL DIRECT (LMIG)	136,838	136,838	-	187,174	50,336	136.79%
INVESTMENT EARNINGS	3,000	3,000	113	1,004	(1,996)	33.47%
TOTAL REVENUES:	<u>2,597,788</u>	<u>2,597,788</u>	<u>20,037</u>	<u>208,102</u>	<u>(2,389,686)</u>	8.01%
<u>EXPENDITURES:</u>						
INFRASTRUCTURE CONSTRUCTION	<u>3,913,049</u>	<u>3,913,049</u>	<u>27,865</u>	<u>28,004</u>	<u>3,885,045</u>	0.72%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	<u>(1,315,261)</u>	<u>(1,315,261)</u>	<u>(7,828)</u>	<u>180,098</u>	<u>1,495,359</u>	
<u>OTHER FINANCING SOURCES:</u>						
TRANSFER IN - SPLOST	1,000,000	1,000,000	-	-	(1,000,000)	0.00%
TRANSFER IN - IMPACT FEE FUND	<u>114,000</u>	<u>114,000</u>	<u>-</u>	<u>-</u>	<u>(114,000)</u>	0.00%
TOTAL OTHER FINANCING SOURCES (USES):	<u>1,114,000</u>	<u>1,114,000</u>	<u>-</u>	<u>-</u>	<u>(1,114,000)</u>	0.00%
NET CHANGE IN FUND BALANCE	<u>\$ (201,261)</u>	<u>\$ (201,261)</u>	<u>\$ (7,828)</u>	<u>\$ 180,098</u>	<u>\$ 381,359</u>	

CITY OF CANTON, GEORGIA
Hotel/Motel Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Five Months Ending February 28, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2014	BUDGET	USED
REVENUES:						
HOTEL/MOTEL TAX REVENUE	\$ 230,000	\$ 230,000	\$ 28,478	\$ 147,227	\$ (82,773)	64.01%
INVESTMENT EARNINGS	200	200	20	99	(101)	49.50%
TOTAL REVENUES:	<u>230,200</u>	<u>230,200</u>	<u>28,498</u>	<u>147,326</u>	<u>(82,874)</u>	64.00%
EXPENDITURES:						
THEATRE SUPPLEMENT	114,236	114,236	9,519	47,598	66,638	41.67%
THEATRE CUSTODIAL & MAINT.	10,000	10,000	26	1,245	8,755	12.45%
CANTON D.D.A.	47,000	47,000	-	23,500	23,500	50.00%
ADVERTISING	20,000	20,000	-	-	20,000	0.00%
TREE CITY COMMISSION	3,500	3,500	-	1,750	1,750	50.00%
CHAMBER OF COMMERCE	15,000	15,000	-	7,500	7,500	50.00%
CANTON TOURISM, INC	32,000	32,000	-	16,000	16,000	50.00%
CHEROKEE CO ARTS COUNCIL	10,000	10,000	-	5,000	5,000	50.00%
CHEROKEE CO HISTORICAL SOCIETY	5,000	5,000	-	2,500	2,500	50.00%
TOTAL EXPENDITURES:	<u>256,736</u>	<u>256,736</u>	<u>9,545</u>	<u>105,093</u>	<u>151,643</u>	40.93%
 NET CHANGE IN FUND BALANCE	 <u>\$ (26,536)</u>	 <u>\$ (26,536)</u>	 <u>\$ 18,953</u>	 <u>\$ 42,233</u>	 <u>\$ 68,769</u>	

CITY OF CANTON, GEORGIA
Municipal Court Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Five Months Ending February 28, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2014	BUDGET	USED
<u>REVENUES:</u>						
PUBLIC SAFETY ID CARDS	\$ 18,000	\$ 18,000	\$ 1,500	\$ 6,430	\$ (11,570)	35.72%
ACCIDENT REPORTS	2,000	2,000	412	2,630	630	131.50%
FALSE ALARM FEES	5,000	5,000	552	3,552	(1,448)	71.04%
INCIDENT REPORTS	2,000	2,000	81	682	(1,318)	34.10%
BACKGROUND CHECK FEES	2,000	2,000	255	1,275	(725)	63.75%
OTHER FEES	1,500	1,500	51	697	(803)	46.47%
RETURNED CHECK FEES	-	-	35	35	35	100.00%
MUNICIPAL COURT FINES	750,000	750,000	63,937	381,128	(368,872)	50.82%
PARKING VIOLATIONS	8,000	8,000	80	905	(7,095)	11.31%
FORFEITURES	100,000	100,000	9,872	44,842	(55,158)	44.84%
INVESTMENT EARNINGS	700	700	11	255	(445)	36.43%
MISCELLANEOUS REVENUE	27,000	27,000	2,010	18,147	(8,853)	67.21%
TOTAL REVENUES:	916,200	916,200	78,796	460,578	(455,622)	50.27%
<u>EXPENDITURES:</u>						
PEACE OFFICERS ANNUITY BENEFIT	32,250	32,250	3,284	16,159	16,091	50.11%
ADMINISTRATIVE FEES	700	700	24	121	579	17.29%
CONTRACT LABOR	56,250	56,250	5,604	26,628	29,622	47.34%
INTERGOVERNMENTAL PAYMENTS	165,000	165,000	16,682	77,744	87,256	47.12%
TOTAL EXPENDITURES:	254,200	254,200	25,594	120,652	133,548	47.46%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	662,000	662,000	53,202	339,926	(322,074)	
<u>OTHER FINANCING SOURCES (USES):</u>						
TRANSFERS TO GENERAL FUND	(662,000)	(662,000)	-	(240,000)	422,000	36.25%
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 53,202	\$ 99,926	\$ 99,926	

CITY OF CANTON, GEORGIA
Sanitation Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Five Months Ending February 28, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2014	BUDGET	USED
<u>OPERATING REVENUES:</u>						
SANITATION COLLECTION FEES	\$ 1,125,000	\$ 1,125,000	\$ 103,193	\$ 510,931	\$ (614,069)	45.42%
ROLLOFF SITE COLLECTION FEES	35,000	35,000	1,360	10,870	(24,130)	31.06%
START OF SERVICE FEES	3,000	3,000	-	-	(3,000)	0.00%
CONNECTION FEES	7,000	7,000	671	4,371	(2,629)	62.44%
TRANSFER OF SERVICE FEES	200	200	25	75	(125)	37.50%
PENALTIES AND INTEREST	20,000	20,000	1,509	11,076	(8,924)	55.38%
TOTAL OPERATING REVENUES:	1,190,200	1,190,200	106,758	537,323	(652,877)	45.15%
<u>OPERATING EXPENSES:</u>						
PERSONNEL COSTS	80,710	80,710	4,840	31,566	49,144	39.11%
SOLID WASTE COLLECTION	841,500	841,500	72,383	360,341	481,159	42.82%
ROLLOFF DISPOSAL SERVICES	36,375	36,375	2,082	13,941	22,434	38.33%
OTHER OPERATING EXPENSES	22,473	22,473	300	7,282	15,191	32.40%
TOTAL OPERATING EXPENSES:	981,058	981,058	79,605	413,130	567,928	42.11%
OPERATING INCOME (LOSS):	209,142	209,142	27,153	124,193	(84,949)	
<u>OTHER FINANCING SOURCES (USES):</u>						
INDIRECT COST ALLOCATIONS	(53,960)	(53,960)	(26,980)	(26,980)	26,980	50.00%
CONTINGENCIES	(90,182)	(90,182)	-	-	90,182	0.00%
LANDFILL CLOSURE	(65,000)	(65,000)	-	(6,300)	58,700	9.69%
TOTAL OTHER FINANCING USES:	(209,142)	(209,142)	(26,980)	(33,280)	175,862	
CHANGE IN NET POSITION:	\$ -	\$ -	\$ 173	\$ 90,913	\$ 90,913	

CITY OF CANTON, GEORGIA
Impact Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Five Months Ending February 28, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2014	BUDGET	USED
<u>REVENUES:</u>						
IMPACT FEES - RECREATION	\$ 100,000	\$ 100,000	\$ 21,586	\$ 82,317	\$ (17,683)	82.32%
IMPACT FEES - POLICE DEPT	9,000	9,000	1,459	5,227	(3,773)	58.08%
IMPACT FEES - FIRE DEPT	42,500	42,500	7,472	26,820	(15,680)	63.11%
IMPACT FEES - ROADS	117,500	117,500	17,758	62,008	(55,492)	52.77%
IMPACT FEES - ADMINISTRATIVE FEES	7,500	7,500	1,378	5,349	(2,151)	71.32%
INVESTMENT EARNINGS	2,000	2,000	4	118	(1,882)	5.90%
TOTAL REVENUES:	<u>278,500</u>	<u>278,500</u>	<u>49,657</u>	<u>181,839</u>	<u>(96,661)</u>	65.29%
<u>EXPENDITURES:</u>						
FIRE TRUCK DEBT SERVICE- PRINCIPAL	38,247	38,247	5,481	27,300	10,947	71.38%
FIRE TRUCK DEBT SERVICE- INTEREST	506	506	56	456	50	90.12%
TOTAL EXPENDITURES:	<u>38,753</u>	<u>38,753</u>	<u>5,537</u>	<u>27,756</u>	<u>10,997</u>	71.62%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	<u>239,747</u>	<u>239,747</u>	<u>44,120</u>	<u>154,083</u>	<u>(85,664)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>						
ADMINISTRATIVE COST ALLOCATIONS	(68,700)	(68,700)	(34,350)	(34,350)	34,350	50.00%
TRANSFER OUT - GENERAL FUND	(180,000)	(180,000)	-	(180,000)	-	100.00%
TRANSFER OUT - ROAD & SIDEWALK FUND	(114,000)	(114,000)	-	-	114,000	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	<u>(362,700)</u>	<u>(362,700)</u>	<u>(34,350)</u>	<u>(214,350)</u>	<u>148,350</u>	
NET CHANGE IN FUND BALANCE	<u>\$ (122,953)</u>	<u>\$ (122,953)</u>	<u>\$ 9,770</u>	<u>\$ (60,267)</u>	<u>\$ 62,686</u>	

CITY OF CANTON, GEORGIA
SPLOST V
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Five Months Ending February 28, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2014	BUDGET	USED
<u>REVENUE:</u>						
INVESTMENT EARNINGS	\$ -	\$ -	\$ -	\$ 14	\$ 14	100.00%
<u>OTHER FINANCING SOURCES (USES):</u>						
PARKING STUDY	-	-	-	(11,121)	(11,121)	100.00%
TRANSFER TO CBA	(13,736)	(13,736)	-	-	13,736	0.00%
TOTAL OTHER FINANCING SOURCES (USES):	(13,736)	(13,736)	-	(11,121)	2,615	
NET CHANGE IN FUND BALANCE	\$ (13,736)	\$ (13,736)	\$ -	\$ (11,107)	\$ 2,629	

CITY OF CANTON, GEORGIA
SPLOST VI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Five Months Ending February 28, 2014

	BUDGET		MONTH OF	MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FEBRUARY	FY2014	BUDGET	USED
<u>REVENUES:</u>							
SPLOST VI REVENUE (INTERGOVERNMENTAL	\$ 2,700,000	\$ 2,700,000	\$ 213,384	\$ -	\$ 988,037	\$ (1,711,963)	36.59%
INVESTMENT EARNINGS	500	500	79	35	963	463	192.60%
TOTAL REVENUES:	<u>2,700,500</u>	<u>2,700,500</u>	<u>213,463</u>	<u>35</u>	<u>989,000</u>	<u>(1,711,500)</u>	<u>36.62%</u>
<u>OTHER FINANCING USES:</u>							
STREETS-INFRASTRUCTURE	30,000	30,000	5,226	-	12,954	(17,046)	43.18%
PARKS & RECREATION-SITE & IMPROVEMENT	-	-	-	3,120	3,120	3,120	100.00%
FIRE-EQUIPMENT	26,500	26,500	-	-	-	(26,500)	0.00%
FIRE-VEHICLES	47,500	47,500	-	32,805	32,805	(14,695)	69.06%
GENERAL GOVERNMENT-BUILDINGS	-	-	223,200	174,750	640,950	640,950	100.00%
TRANSFER OUT - CBA	1,400,425	1,400,425	111,067	112,861	618,087	(782,338)	44.14%
TRANSFER OUT - URA	354,830	354,830	29,569	29,569	147,845	(206,985)	41.67%
TRANSFER OUT - ROAD & SIDEWALK FUND	1,000,000	1,000,000	-	-	-	(1,000,000)	0.00%
TRANSFER OUT - WATER FUND	348,499	348,499	12,863	61,398	161,385	(187,114)	46.31%
TOTAL OTHER FINANCING SOURCES (USES):	<u>3,207,754</u>	<u>3,207,754</u>	<u>381,925</u>	<u>414,503</u>	<u>1,617,146</u>	<u>(1,590,608)</u>	<u>50.41%</u>
NET CHANGE IN FUND BALANCE	<u>\$ (507,254)</u>	<u>\$ (507,254)</u>	<u>\$ (168,462)</u>	<u>\$ (414,468)</u>	<u>\$ (628,146)</u>	<u>\$ (120,892)</u>	