

City of Canton, Georgia
Cash Balances

Account Name	Reporting Unit	Balance 12/31/2014
General Fund	Primary Government	\$ 7,744,384
General Fund Reserve	Primary Government	629,179
Police Forfeiture	Primary Government	18,498
Hotel/Motel Tax	Special Revenue Fund	220,833
Rental Car Tax	Special Revenue Fund	3,013
Impact Fee Fund - Parks & Rec	Capital Projects Fund	124,979
Impact Fee Fund - Police	Capital Projects Fund	91,003
Impact Fee Fund - Fire	Capital Projects Fund	65,045
Impact Fee Fund - Roads	Capital Projects Fund	647,971
Impact Fee Fund - Admin	Capital Projects Fund	14,406
SPLOST VI Operating	Capital Projects Fund	1,180,002
Road & Sidewalk Fund MMA	Capital Projects Fund	644,719
Road & Sidewalk Fund Checking	Capital Projects Fund	166,914
Water & Sewer Fund	Proprietary Fund	3,715,749
Storm Water Fund	Proprietary Fund	1,074,070
Sanitation Fund	Proprietary Fund	640,760
Municipal Court Fund	Agency Fund	327,170
Police Escrow Account	Agency Fund	30,213
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		\$ 17,338,907

CITY OF CANTON, GEORGIA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Three Months Ending December 31, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	DECEMBER	FY2015	BUDGET	USED
<u>REVENUES:</u>						
TAXES	\$ 9,458,100	\$ 9,458,100	\$ 3,118,698	\$ 5,783,878	\$ (3,674,222)	61.15%
LICENSES AND PERMITS	888,500	888,500	111,602	323,362	(565,138)	36.39%
INTERGOVERNMENTAL	32,000	32,000	-	-	(32,000)	0.00%
FINES AND FORFEITURES	777,000	777,000	56,530	208,911	(568,089)	26.89%
CHARGES FOR SERVICES	51,725	51,725	9,672	22,534	(29,191)	43.57%
CONTRIBUTIONS & DONATIONS	15,000	15,000	2,050	3,460	(11,540)	23.07%
INVESTMENT EARNINGS	500	500	11	35	(465)	7.00%
MISCELLANEOUS	84,300	84,300	6,260	33,657	(50,643)	39.93%
TOTAL REVENUES:	11,307,125	11,307,125	3,304,823	6,375,837	(4,931,288)	56.39%
<u>EXPENDITURES:</u>						
GENERAL GOVERNMENT						
CITY COUNCIL	103,357	103,357	7,852	20,573	82,784	19.90%
CITY CLERK	109,508	109,508	6,715	20,061	89,447	18.32%
MAYOR	26,242	26,242	1,698	5,561	20,681	21.19%
CITY MANAGER	219,784	219,784	15,247	45,440	174,344	20.67%
ELECTIONS	22,000	22,000	10,531	10,531	11,469	47.87%
GENERAL ADMINISTRATION	224,754	224,754	25,338	50,041	174,713	22.26%
FINANCIAL ADMINISTRATION	269,665	269,665	24,304	64,581	205,084	23.95%
TAX COLLECTIONS	101,455	101,455	6,116	28,501	72,954	28.09%
HUMAN RESOURCES	124,740	124,740	6,313	36,869	87,871	29.56%
GENERAL GOVERNMENT BLDGS	221,301	221,301	12,258	34,090	187,211	15.40%
TECHNOLOGY	367,764	367,764	42,980	84,701	283,063	23.03%
TOTAL GENERAL GOVERNMENT	1,790,570	1,790,570	159,352	400,949	1,389,621	22.39%
JUDICIAL	247,830	247,830	20,742	63,532	184,298	25.64%
PUBLIC SAFETY						
FIRE	2,349,038	2,349,038	176,861	479,792	1,869,246	20.43%
POLICE	4,593,619	4,593,619	347,599	969,016	3,624,603	21.09%
TOTAL PUBLIC SAFETY	6,942,657	6,942,657	524,460	1,448,808	5,493,849	20.87%
PUBLIC WORKS						
ENGINEERING	115,974	115,974	10,021	28,207	87,767	24.32%
STREETS	1,876,370	1,876,370	142,408	421,100	1,455,270	22.44%
TOTAL PUBLIC WORKS	1,992,344	1,992,344	152,429	449,307	1,543,037	22.55%

CITY OF CANTON, GEORGIA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Three Months Ending December 31, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	DECEMBER	FY2015	BUDGET	USED
continued...						
CULTURE AND RECREATION	501,034	501,034	23,869	67,338	433,696	13.44%
HOUSING AND DEVELOPMENT						
BUILDING INSPECTION	431,718	431,718	24,872	75,622	356,096	17.52%
PLANNING AND ZONING	296,317	296,317	27,801	62,747	233,570	21.18%
CODE ENFORCEMENT	176,927	176,927	30,730	41,850	135,077	23.65%
ECONOMIC DEVELOPMENT	88,617	88,617	6,532	19,597	69,020	22.11%
DOWNTOWN DEVELOPMENT	89,381	89,381	6,198	25,478	63,903	28.50%
TOTAL HOUSING AND DEVELOPMENT	1,082,960	1,082,960	96,133	225,294	857,666	20.80%
TOTAL EXPENDITURES:	12,557,395	12,557,395	976,985	2,655,228	9,902,167	21.14%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(1,250,270)	(1,250,270)	2,327,838	3,720,609	4,970,879	
OTHER FINANCING SOURCES (USES)						
RESERVE FUNDS	1,122,000	1,122,000	-	-	(1,122,000)	0.00%
PROCEEDS FROM SALE OF ASSETS	15,000	15,000	-	20,475	5,475	136.50%
INDIRECT COST ALLOCATIONS	413,270	413,270	-	-	(413,270)	0.00%
CONTINGENCIES	(300,000)	(300,000)	-	-	300,000	0.00%
TRANSFER IN - PARKS IMPACT FEE FUND	180,000	180,000	-	180,000	-	100.00%
TRANSFERS FROM HOTEL/MOTEL TAX FUN	120,000	120,000	-	-	(120,000)	0.00%
TRANSFERS OUT - CBA	(300,000)	(300,000)	-	(300,000)	-	100.00%
TOTAL OTHER FINANCING SOURCES (USES)	1,250,270	1,250,270	-	(99,525)	(1,349,795)	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 2,327,838	\$ 3,621,084	\$ 3,621,084	

CITY OF CANTON, GEORGIA
Water & Sewer Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Three Months Ending December 31, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	DECEMBER	FY2015	BUDGET	USED
OPERATING REVENUES:						
WATER CHARGES	\$ 3,810,000	\$ 3,810,000	\$ 316,746	\$ 1,038,909	\$ (2,771,091)	27.27%
WATER TAP FEES	150,000	150,000	24,850	68,550	(81,450)	45.70%
SEWER CHARGES	4,730,000	4,730,000	391,323	1,247,557	(3,482,443)	26.38%
SEWER TAP FEES	450,000	450,000	76,500	144,000	(306,000)	32.00%
CONNECTION FEES	32,000	32,000	3,175	8,925	(23,075)	27.89%
TURN ON FEES	70,000	70,000	5,450	12,043	(57,957)	17.20%
TRANSFER OF SERVICE FEES	1,000	1,000	-	25	(975)	2.50%
BAD CHECK FEES	2,800	2,800	210	385	(2,415)	13.75%
LATE FEES	130,000	130,000	11,681	35,471	(94,529)	27.29%
MISCELLANEOUS REVENUE	15,000	15,000	-	1,401	(13,599)	9.34%
TOTAL OPERATING REVENUES:	9,390,800	9,390,800	829,934	2,557,265	(6,833,535)	27.23%
OPERATING EXPENSES:						
SANITARY SEWER MAINTENANCE	263,500	263,500	31	40,089	223,411	15.21%
SEWER LIFT STATIONS	228,726	228,726	16,608	35,847	192,879	15.67%
SEWAGE TREATMENT PLANT						
OPERATIONS	772,284	772,284	95,630	157,726	614,558	20.42%
SEWAGE TREATMENT PLANT UPGRADES	4,835,000	4,835,000	37,193	64,890	4,770,110	1.34%
WATER ADMINISTRATION	673,674	673,674	45,928	114,081	559,593	16.93%
CONTRACTED SERVICES	1,575,938	1,575,938	127,615	382,845	1,193,093	24.29%
RESERVOIR MANAGEMENT	158,387	158,387	2,845	7,267	151,120	4.59%
WATER SUPPLY/PURCHASES FOR RESALE	110,000	110,000	10,823	24,227	85,773	22.02%
WATER TREATMENT	627,933	627,933	43,222	213,495	414,438	34.00%
WATER DISTRIBUTION	765,600	765,600	87,603	178,352	587,248	23.30%
TOTAL OPERATING EXPENSES:	10,011,042	10,011,042	467,498	1,218,819	8,792,223	12.17%
OPERATING INCOME (LOSS):	(620,242)	(620,242)	362,436	1,338,447	1,958,689	
NON-OPERATING SOURCES (USES)						
GEFA NOTE	4,800,000	4,800,000	37,193	133,642	(4,666,358)	2.78%
RESERVE FUNDS	250,000	250,000	-	-	(250,000)	0.00%
INVESTMENT EARNINGS	12,000	12,000	263	675	(11,325)	5.62%
INDIRECT COST ALLOCATIONS	(65,800)	(65,800)	-	-	65,800	0.00%
CONTINGENCIES	(150,000)	(150,000)	-	-	150,000	0.00%
DEBT SERVICE-BOND PRINCIPAL	(1,342,584)	(1,342,584)	(109,537)	(327,256)	1,015,328	24.38%
DEBT SERVICE-BOND INTEREST	(128,442)	(128,442)	(25,389)	(52,681)	75,761	41.02%
HLC DAM CONSTRUCTION EXPENSES	(537,300)	(537,300)	(5,000)	(23,054)	514,246	4.29%
TRANSFER IN - CBA	537,300	537,300	-	-	(537,300)	0.00%
TRANSFER IN - SPLOST VI	348,499	348,499	12,863	87,124	(261,375)	25.00%
DEBT SERVICE-GEFA PRINCIPAL	(256,751)	(256,751)	(10,023)	(63,161)	193,590	24.60%
DEBT SERVICE-GEFA INTEREST	(235,010)	(235,010)	(12,540)	(52,735)	182,275	22.44%
TRANSFER OUT - CBA	(2,611,670)	(2,611,670)	(102,533)	(205,065)	2,406,605	7.85%
TOTAL NON-OPERATING REVENUE (EXP):	620,242	620,242	(214,703)	(502,511)	(1,122,753)	
CHANGE IN NET POSITION:	\$ -	\$ -	\$ 147,733	\$ 835,935	\$ 835,935	

CITY OF CANTON, GEORGIA
Storm Water Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Three Months Ending December 31, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	DECEMBER	FY2015	BUDGET	USED
<u>OPERATING REVENUES:</u>						
STORM WATER UTILITY FEES	\$ 675,000	\$ 675,000	\$ 53,942	\$ 161,946	\$ (513,054)	23.99%
LATE FEES	12,000	12,000	770	1,897	(10,103)	15.81%
TOTAL REVENUES:	687,000	687,000	54,712	163,843	(523,157)	23.85%
<u>OPERATING EXPENSES:</u>						
STORM WATER PERSONNEL COSTS	153,172	153,172	12,262	41,010	112,162	26.77%
STORM WATER MANAGEMENT	731,153	731,153	8,965	34,749	696,404	4.75%
TOTAL OPERATING EXPENSES:	884,325	884,325	21,227	75,759	808,566	8.57%
OPERATING INCOME (LOSS):	(197,325)	(197,325)	33,485	88,084	285,409	
<u>NON-OPERATING SOURCES (USES)</u>						
INVESTMENT EARNINGS	100	100	-	-	(100)	0.00%
RESERVE FUNDS	332,000	332,000	-	-	(332,000)	0.00%
INDIRECT COST ALLOCATIONS	(134,775)	(134,775)	-	-	134,775	0.00%
TOTAL NON-OPERATING INCOME (EXP):	197,325	197,325	-	-	(197,325)	
CHANGE IN NET POSITION:	\$ -	\$ -	\$ 33,485	\$ 88,084	\$ 88,084	

CITY OF CANTON, GEORGIA
Road and Sidewalk Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Three Months Ending December 31, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	DECEMBER	FY2015	BUDGET	USED
REVENUES:						
GRANT FUNDING - GDOT	\$ 1,031,631	\$ 1,031,631	\$ 412,680	\$ 412,680	\$ (618,951)	40.00%
CAPITAL DIRECT (LMIG)	190,000	190,000	-	-	(190,000)	0.00%
INVESTMENT EARNINGS	2,500	2,500	43	153	(2,347)	6.13%
TOTAL REVENUES:	<u>1,224,131</u>	<u>1,224,131</u>	<u>412,723</u>	<u>412,833</u>	<u>(811,298)</u>	<u>33.72%</u>
EXPENDITURES:						
INFRASTRUCTURE CONSTRUCTION	1,764,829	1,764,829	487,243	789,276	975,553	44.72%
TOTAL EXPENDITURES:	<u>1,764,829</u>	<u>1,764,829</u>	<u>487,243</u>	<u>789,276</u>	<u>975,553</u>	<u>44.72%</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	<u>(540,698)</u>	<u>(540,698)</u>	<u>(74,520)</u>	<u>(376,443)</u>	<u>164,255</u>	
OTHER FINANCING SOURCES:						
RESERVE FUNDS	124,700	124,700	-	-	(124,700)	0.00%
TRANSFER IN - SPLOST	301,998	301,998	-	-	(301,998)	0.00%
TRANSFER IN - IMPACT FEE FUND	114,000	114,000	-	-	(114,000)	0.00%
TOTAL OTHER FINANCING SOURCES (USES):	<u>540,698</u>	<u>540,698</u>	<u>-</u>	<u>-</u>	<u>(540,698)</u>	
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (74,520)</u>	<u>\$ (376,443)</u>	<u>\$ (376,443)</u>	

CITY OF CANTON, GEORGIA
Hotel/Motel Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Three Months Ending December 31, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	DECEMBER	FY2015	BUDGET	USED
REVENUES:						
HOTEL/MOTEL TAX REVENUE	\$ 360,000	\$ 360,000	\$ 28,251	\$ 102,837	\$ (257,163)	28.57%
INVESTMENT EARNINGS	200	200	5	15	(185)	7.35%
TOTAL REVENUES:	360,200	360,200	28,256	102,852	(257,348)	28.55%
EXPENDITURES:						
THEATRE SUPPLEMENT	114,236	114,236	9,520	28,560	85,676	25.00%
CANTON D.D.A.	51,000	51,000	19	25,519	25,481	50.04%
CANTON MAIN STREET	10,000	10,000	-	5,000	5,000	50.00%
TREE CITY COMMISSION	3,500	3,500	292	876	2,624	25.02%
CHAMBER OF COMMERCE	15,000	15,000	-	7,500	7,500	50.00%
CANTON TOURISM, INC	90,000	90,000	-	45,000	45,000	50.00%
CHEROKEE CO ARTS COUNCIL	15,000	15,000	-	7,500	7,500	50.00%
CHEROKEE CO HISTORICAL SOCIETY	10,000	10,000	-	5,000	5,000	50.00%
TOTAL EXPENDITURES:	308,736	308,736	9,830	124,954	183,782	40.47%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	51,464	51,464	18,426	(22,103)	(73,567)	
OTHER FINANCING SOURCES (USES):						
RESERVE FUNDS	68,536	68,536	-	-	(68,536)	0.00%
TRANSFER TO GENERAL FUND	(120,000)	(120,000)	-	-	120,000	0.00%
TOTAL OTHER FINANCING SOURCES (USES):	(51,464)	(51,464)	-	-	51,464	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 18,426	\$ (22,103)	\$ (22,103)	

CITY OF CANTON, GEORGIA
Rental Car Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Three Months Ending December 31, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	DECEMBER	FY2015	BUDGET	USED
<u>REVENUES:</u>						
RENTAL CAR TAX REVENUE	\$ 70,000	\$ 70,000	\$ 723	\$ 5,014	\$ (64,986)	7.16%
INVESTMENT EARNINGS	-	-	-	-	-	0.00%
TOTAL REVENUES:	<u>70,000</u>	<u>70,000</u>	<u>723</u>	<u>5,014</u>	<u>(64,986)</u>	<u>7.16%</u>
<u>EXPENDITURES:</u>						
ECONOMIC DEVELOPMENT						
PROFESSIONAL SERVICES	50,000	50,000	-	-	50,000	0.00%
PAYMENTS TO OTHER AGENCIES (COC)	20,000	20,000	2,000	2,000	18,000	10.00%
TOTAL EXPENDITURES:	<u>70,000</u>	<u>70,000</u>	<u>2,000</u>	<u>2,000</u>	<u>68,000</u>	<u>2.86%</u>
EXCESS (DEFICIENCY) OF REVENUES OVER						
EXPENDITURES:	<u>-</u>	<u>-</u>	<u>(1,277)</u>	<u>3,014</u>	<u>3,014</u>	
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,277)</u>	<u>\$ 3,014</u>	<u>\$ 3,014</u>	

CITY OF CANTON, GEORGIA
Municipal Court Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Three Months Ending December 31, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	DECEMBER	FY2015	BUDGET	USED
<u>REVENUES:</u>						
PUBLIC SAFETY ID CARDS	\$ 16,000	\$ 16,000	\$ 1,229	\$ 3,889	\$ (12,111)	24.31%
ACCIDENT REPORTS	5,000	5,000	512	1,606	(3,394)	32.12%
FALSE ALARM FEES	8,000	8,000	850	2,350	(5,650)	29.38%
INCIDENT REPORTS	1,500	1,500	98	313	(1,187)	20.87%
BACKGROUND CHECK FEES	3,000	3,000	180	600	(2,400)	20.00%
OTHER FEES	1,500	1,500	25	30	(1,470)	2.00%
MUNICIPAL COURT FINES	900,000	900,000	86,140	285,994	(614,006)	31.78%
PARKING VIOLATIONS	3,000	3,000	815	2,015	(985)	67.17%
FORFEITURES	110,000	110,000	11,565	21,265	(88,735)	19.33%
INVESTMENT EARNINGS	500	500	10	20	(480)	4.00%
MISCELLANEOUS REVENUE	30,000	30,000	2,425	6,913	(23,087)	23.04%
TOTAL REVENUES:	1,078,500	1,078,500	103,849	324,995	(753,505)	30.13%
<u>EXPENDITURES:</u>						
PEACE OFFICERS ANNUITY BENEFIT	38,700	38,700	3,505	11,656	27,044	30.12%
ADMINISTRATIVE FEES	500	500	36	101	399	20.12%
CONTRACT LABOR	67,500	67,500	4,934	18,653	48,847	27.63%
INTERGOVERNMENTAL PAYMENTS	181,800	181,800	15,119	52,629	129,171	28.95%
TOTAL EXPENDITURES:	288,500	288,500	23,594	83,039	205,461	28.78%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	790,000	790,000	80,255	241,956	(548,044)	
<u>OTHER FINANCING SOURCES (USES):</u>						
CONTINGENCIES	(13,000)	(13,000)	-	-	13,000	0.00%
TRANSFERS TO GENERAL FUND	(777,000)	(777,000)	(56,530)	(208,911)	568,089	26.89%
TOTAL OTHER FINANCING SOURCES (USES)	(790,000)	(790,000)	(56,530)	(208,911)	581,089	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 23,725	\$ 33,045	\$ 33,045	

CITY OF CANTON, GEORGIA
Sanitation Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Three Months Ending December 31, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	DECEMBER	FY2015	BUDGET	USED
<u>OPERATING REVENUES:</u>						
SANITATION COLLECTION FEES	\$ 1,125,000	\$ 1,125,000	\$ 95,640	\$ 307,175	\$ (817,825)	27.30%
ROLLOFF SITE COLLECTION FEES	30,000	30,000	2,200	5,410	(24,590)	18.03%
CONNECTION FEES	7,000	7,000	850	2,550	(4,450)	36.43%
TRANSFER OF SERVICE FEES	200	200	25	50	(150)	25.00%
PENALTIES AND INTEREST	20,000	20,000	2,156	5,783	(14,217)	28.91%
TOTAL OPERATING REVENUES:	1,182,200	1,182,200	100,870	320,967	(861,233)	27.15%
<u>OPERATING EXPENSES:</u>						
PERSONNEL COSTS	44,926	44,926	4,960	16,858	28,068	37.52%
SOLID WASTE COLLECTION	870,000	870,000	68,038	217,178	652,822	24.96%
ROLLOFF DISPOSAL SERVICES	36,000	36,000	1,720	5,013	30,987	13.93%
OTHER OPERATING EXPENSES	21,600	21,600	4,940	10,626	10,974	49.19%
TOTAL OPERATING EXPENSES:	972,526	972,526	79,658	249,675	722,851	25.67%
OPERATING INCOME (LOSS):	209,674	209,674	21,212	71,292	(138,382)	
<u>OTHER FINANCING SOURCES (USES):</u>						
INDIRECT COST ALLOCATIONS	(138,145)	(138,145)	-	-	138,145	0.00%
CONTINGENCIES	(61,329)	(61,329)	-	-	61,329	0.00%
LANDFILL CLOSURE	(10,200)	(10,200)	-	-	10,200	0.00%
TOTAL OTHER FINANCING USES:	(209,674)	(209,674)	-	-	209,674	
CHANGE IN NET POSITION:	\$ -	\$ -	\$ 21,212	\$ 71,292	\$ 71,292	

CITY OF CANTON, GEORGIA
Impact Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Three Months Ending December 31, 2014

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	DECEMBER	FY2015	BUDGET	USED
<u>REVENUES:</u>						
IMPACT FEES - RECREATION	\$ 230,000	\$ 230,000	\$ 50,298	\$ 85,858	\$ (144,142)	37.33%
IMPACT FEES - POLICE DEPT	15,000	15,000	2,525	4,770	(10,230)	31.80%
IMPACT FEES - FIRE DEPT	78,500	78,500	13,176	25,241	(53,259)	32.15%
IMPACT FEES - ROADS	182,900	182,900	31,314	59,161	(123,739)	32.35%
IMPACT FEES - ADMINISTRATIVE FEES	15,500	15,500	2,688	5,658	(9,842)	36.50%
INVESTMENT EARNINGS	300	300	5	19	(281)	6.33%
TOTAL REVENUES:	522,200	522,200	100,006	180,707	(341,493)	34.60%
<u>EXPENDITURES:</u>						
ADMINISTRATIVE/COUNSULTING FEES	27,236	27,236	-	-	27,236	0.00%
ROADS - INFRASTRUCTURE	425,000	425,000	-	-	425,000	0.00%
TOTAL EXPENDITURES:	452,236	452,236	-	-	452,236	0.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	69,964	69,964	100,006	180,707	110,743	
<u>OTHER FINANCING SOURCES (USES)</u>						
IMPACT FEES RESERVED CASH	298,586	298,586	-	-	(298,586)	0.00%
ADMINISTRATIVE COST ALLOCATIONS	(74,550)	(74,550)	-	-	74,550	0.00%
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)	(69,964)	(69,964)	-	(180,000)	(110,036)	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 100,006	\$ 707	\$ 707	

CITY OF CANTON, GEORGIA
SPLOST VI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Three Months Ending December 31, 2014

	BUDGET		MONTH OF NOVEMBER	MONTH OF DECEMBER	YTD FY2015	VARIANCE WITH PERCENT BUDGET USED	
	ORIGINAL	AS AMENDED					
<u>REVENUES:</u>							
SPLOST VI REVENUE (INTERGOVERNMENTAL	\$ 2,800,000	\$ 2,800,000	\$ 268,898	\$ -	\$ 509,511	\$ (2,290,489)	18.20%
INVESTMENT EARNINGS	500	500	27	28	77	(423)	15.47%
TOTAL REVENUES:	2,800,500	2,800,500	268,925	28	509,588	(2,290,912)	18.20%
<u>EXPENDITURES:</u>							
STREETS-INFRASTRUCTURE	303,000	303,000	-	-	-	303,000	0.00%
PARKS & RECREATION-SITE & IMPROVEMENT	260,000	260,000	-	-	-	260,000	0.00%
GENERAL GOVERNMENT-BUILDINGS	950,000	950,000	2,360	90,368	318,588	631,412	33.54%
FIRE-VEHICLES	75,000	75,000	-	-	-	75,000	0.00%
TOTAL EXPENDITURES:	1,588,000	1,588,000	2,360	90,368	318,588	1,269,412	20.06%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	1,212,500	1,212,500	266,565	(90,341)	191,000	(1,021,500)	
<u>OTHER FINANCING USES:</u>							
RESERVE FUNDS	519,611	519,611	-	-	-	(519,611)	0.00%
TRANSFER OUT - CBA	(726,784)	(726,784)	(61,122)	(121,079)	(242,527)	484,257	33.37%
TRANSFER OUT - URA	(354,830)	(354,830)	(29,569)	(59,138)	(118,276)	236,554	33.33%
TRANSFER OUT - ROAD & SIDEWALK FUND	(301,998)	(301,998)	-	-	-	301,998	0.00%
TRANSFER OUT - WATER FUND	(348,499)	(348,499)	(61,398)	(12,863)	(87,124)	261,375	25.00%
TOTAL OTHER FINANCING SOURCES (USES):	(1,212,500)	(1,212,500)	(152,089)	(193,081)	(447,928)	764,572	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 114,476	\$ (283,421)	\$ (256,927)	\$ (256,927)	