

City of Canton, Georgia
Cash Balances

Account Name	Reporting Unit	Balance 1/31/2015
General Fund	Primary Government	\$ 6,780,970
General Fund Reserve	Primary Government	629,189
Police Forfeiture	Primary Government	15,447
Hotel/Motel Tax	Special Revenue Fund	239,278
Rental Car Tax	Special Revenue Fund	3,152
Impact Fee Fund - Parks & Rec	Capital Projects Fund	187,471
Impact Fee Fund - Police	Capital Projects Fund	94,173
Impact Fee Fund - Fire	Capital Projects Fund	81,721
Impact Fee Fund - Roads	Capital Projects Fund	687,455
Impact Fee Fund - Admin	Capital Projects Fund	17,766
SPLOST VI Operating	Capital Projects Fund	1,329,189
Road & Sidewalk Fund MMA	Capital Projects Fund	644,746
Road & Sidewalk Fund Checking	Capital Projects Fund	425,175
Water & Sewer Fund	Proprietary Fund	3,703,112
Storm Water Fund	Proprietary Fund	1,099,554
Sanitation Fund	Proprietary Fund	659,992
Municipal Court Fund	Agency Fund	345,957
Police Escrow Account	Agency Fund	30,213
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		\$ 16,974,560

CITY OF CANTON, GEORGIA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Four Months Ending January 31, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FY2015	BUDGET	USED
<u>REVENUES:</u>						
TAXES	\$ 9,458,100	\$ 9,458,100	\$ 402,687	\$ 6,186,565	\$ (3,271,535)	65.41%
LICENSES AND PERMITS	888,500	888,500	44,796	368,158	(520,342)	41.44%
INTERGOVERNMENTAL	32,000	32,000	22,770	22,770	(9,230)	71.16%
FINES AND FORFEITURES	777,000	777,000	68,747	277,658	(499,342)	35.73%
CHARGES FOR SERVICES	51,725	51,725	4,861	27,395	(24,330)	52.96%
CONTRIBUTIONS & DONATIONS	15,000	15,000	1,221	6,079	(8,921)	40.53%
INVESTMENT EARNINGS	500	500	9	44	(456)	8.80%
MISCELLANEOUS	84,300	84,300	1,917	21,665	(62,635)	25.70%
TOTAL REVENUES:	11,307,125	11,307,125	547,008	6,910,334	(4,396,791)	61.11%
<u>EXPENDITURES:</u>						
GENERAL GOVERNMENT						
CITY COUNCIL	103,357	103,357	9,583	30,156	73,201	29.18%
CITY CLERK	109,508	109,508	9,003	29,064	80,444	26.54%
MAYOR	26,242	26,242	2,101	7,662	18,580	29.20%
CITY MANAGER	219,784	219,784	22,525	67,965	151,819	30.92%
ELECTIONS	22,000	22,000	-	10,531	11,469	47.87%
GENERAL ADMINISTRATION	224,754	224,754	29,874	79,915	144,839	35.56%
FINANCIAL ADMINISTRATION	269,665	269,665	27,896	92,477	177,188	34.29%
TAX COLLECTIONS	101,455	101,455	7,812	36,313	65,142	35.79%
HUMAN RESOURCES	124,740	124,740	8,547	45,416	79,324	36.41%
GENERAL GOVERNMENT BLDGS	221,301	221,301	13,419	47,509	173,792	21.47%
TECHNOLOGY	367,764	367,764	48,685	133,386	234,378	36.27%
TOTAL GENERAL GOVERNMENT	1,790,570	1,790,570	179,445	580,394	1,210,176	32.41%
JUDICIAL	247,830	247,830	29,054	92,586	155,244	37.36%
PUBLIC SAFETY						
FIRE	2,349,038	2,349,038	215,835	695,627	1,653,411	29.61%
POLICE	4,593,619	4,593,619	372,012	1,341,028	3,252,591	29.19%
TOTAL PUBLIC SAFETY	6,942,657	6,942,657	587,847	2,036,655	4,906,002	29.34%
PUBLIC WORKS						
ENGINEERING	115,974	115,974	12,850	41,057	74,917	35.40%
STREETS	1,876,370	1,876,370	139,401	560,501	1,315,869	29.87%
TOTAL PUBLIC WORKS	1,992,344	1,992,344	152,251	601,558	1,390,786	30.19%

CITY OF CANTON, GEORGIA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Four Months Ending January 31, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FY2015	BUDGET	USED
continued...						
CULTURE AND RECREATION	501,034	501,034	48,941	116,279	384,755	23.21%
HOUSING AND DEVELOPMENT						
BUILDING INSPECTION	431,718	431,718	32,604	108,226	323,492	25.07%
PLANNING AND ZONING	296,317	296,317	22,570	85,317	211,000	28.79%
CODE ENFORCEMENT	176,927	176,927	11,086	52,936	123,991	29.92%
ECONOMIC DEVELOPMENT	88,617	88,617	8,827	28,424	60,193	32.08%
DOWNTOWN DEVELOPMENT	89,381	89,381	6,614	32,092	57,289	35.90%
TOTAL HOUSING AND DEVELOPMENT	1,082,960	1,082,960	81,701	306,995	775,965	28.35%
TOTAL EXPENDITURES:	12,557,395	12,557,395	1,079,239	3,734,467	8,822,928	29.74%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(1,250,270)	(1,250,270)	(532,231)	3,175,867	4,426,137	
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	\$ -	\$ -	\$ (532,231)	\$ 3,076,342	\$ 3,076,342	

CITY OF CANTON, GEORGIA
Water & Sewer Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Four Months Ending January 31, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FY2015	BUDGET	USED
OPERATING REVENUES:						
WATER CHARGES	\$ 3,810,000	\$ 3,810,000	\$ 300,984	\$ 1,339,893	\$ (2,470,107)	35.17%
WATER TAP FEES	150,000	150,000	25,501	94,051	(55,949)	62.70%
SEWER CHARGES	4,730,000	4,730,000	391,221	1,638,778	(3,091,222)	34.65%
SEWER TAP FEES	450,000	450,000	13,500	157,500	(292,500)	35.00%
CONNECTION FEES	32,000	32,000	2,750	11,675	(20,325)	36.48%
TURN ON FEES	70,000	70,000	3,600	15,643	(54,357)	22.35%
TRANSFER OF SERVICE FEES	1,000	1,000	-	25	(975)	2.50%
BAD CHECK FEES	2,800	2,800	175	560	(2,240)	20.00%
LATE FEES	130,000	130,000	10,308	45,779	(84,221)	35.21%
MISCELLANEOUS REVENUE	15,000	15,000	-	1,375	(13,625)	9.17%
TOTAL OPERATING REVENUES:	9,390,800	9,390,800	748,039	3,305,278	(6,085,522)	35.20%
OPERATING EXPENSES:						
SANITARY SEWER MAINTENANCE	263,500	263,500	1,393	41,482	222,018	15.74%
SEWER LIFT STATIONS	228,726	228,726	21,637	57,484	171,242	25.13%
SEWAGE TREATMENT PLANT						
OPERATIONS	772,284	772,284	39,413	197,139	575,145	25.53%
SEWAGE TREATMENT PLANT UPGRADES	4,835,000	4,835,000	-	64,890	4,770,110	1.34%
WATER ADMINISTRATION	673,674	673,674	57,105	171,186	502,488	25.41%
CONTRACTED SERVICES	1,575,938	1,575,938	127,615	510,460	1,065,478	32.39%
RESERVOIR MANAGEMENT	158,387	158,387	23,717	30,984	127,403	19.56%
WATER SUPPLY/PURCHASES FOR RESALE	110,000	110,000	9,253	33,480	76,520	30.44%
WATER TREATMENT	627,933	627,933	26,890	240,385	387,548	38.28%
WATER DISTRIBUTION	765,600	765,600	56,147	234,499	531,101	30.63%
TOTAL OPERATING EXPENSES:	10,011,042	10,011,042	363,170	1,581,989	8,429,053	15.80%
OPERATING INCOME (LOSS):	(620,242)	(620,242)	384,869	1,723,290	2,343,532	
NON-OPERATING SOURCES (USES)						
GEFA NOTE	4,800,000	4,800,000	-	133,642	(4,666,358)	2.78%
RESERVE FUNDS	250,000	250,000	-	-	(250,000)	0.00%
INVESTMENT EARNINGS	12,000	12,000	300	975	(11,025)	8.12%
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)	(109,761)	(437,017)	905,567	32.55%
DEBT SERVICE-BOND INTEREST	(128,442)	(128,442)	-	(52,681)	75,761	41.02%
HLC DAM CONSTRUCTION EXPENSES	(537,300)	(537,300)	(99,205)	(122,259)	415,041	22.75%
TRANSFER IN - CBA	537,300	537,300	-	-	(537,300)	0.00%
TRANSFER IN - SPLOST VI	348,499	348,499	12,863	99,987	(248,512)	28.69%
DEBT SERVICE-GEFA PRINCIPAL	(256,751)	(256,751)	(10,018)	(73,179)	183,572	28.50%
DEBT SERVICE-GEFA INTEREST	(235,010)	(235,010)	(12,601)	(65,336)	169,674	27.80%
TRANSFER OUT - CBA	(2,611,670)	(2,611,670)	(82,200)	(287,265)	2,324,405	11.00%
TOTAL NON-OPERATING REVENUE (EXP):	620,242	620,242	(300,622)	(803,133)	(1,423,375)	
CHANGE IN NET POSITION:	\$ -	\$ -	\$ 84,247	\$ 920,156	\$ 920,156	

CITY OF CANTON, GEORGIA
Storm Water Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Four Months Ending January 31, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FY2015	BUDGET	USED
<u>OPERATING REVENUES:</u>						
STORM WATER UTILITY FEES	\$ 675,000	\$ 675,000	\$ 54,040	\$ 215,986	\$ (459,014)	32.00%
LATE FEES	12,000	12,000	656	2,553	(9,447)	21.27%
TOTAL REVENUES:	687,000	687,000	54,696	218,539	(468,461)	31.81%
<u>OPERATING EXPENSES:</u>						
STORM WATER PERSONNEL COSTS	153,172	153,172	17,159	58,169	95,003	37.98%
STORM WATER MANAGEMENT	731,153	731,153	1,211	35,960	695,193	4.92%
TOTAL OPERATING EXPENSES:	884,325	884,325	18,370	94,129	790,196	10.64%
OPERATING INCOME (LOSS):	(197,325)	(197,325)	36,326	124,410	321,735	
<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:	\$ -	\$ -	\$ 36,326	\$ 124,410	\$ 124,410	

CITY OF CANTON, GEORGIA
Road and Sidewalk Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Four Months Ending January 31, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FY2015	BUDGET	USED
<u>REVENUES:</u>						
GRANT FUNDING - GDOT	\$ 1,031,631	\$ 1,031,631	\$ 133,111	\$ 545,791	\$ (485,840)	52.91%
CAPITAL DIRECT (LMIG)	190,000	190,000	187,915	187,915	(2,085)	98.90%
INVESTMENT EARNINGS	2,500	2,500	34	187	(2,313)	7.49%
TOTAL REVENUES:	1,224,131	1,224,131	321,060	733,893	(490,238)	59.95%
<u>EXPENDITURES:</u>						
INFRASTRUCTURE CONSTRUCTION	1,764,829	1,764,829	-	789,276	975,553	44.72%
TOTAL EXPENDITURES:	1,764,829	1,764,829	-	789,276	975,553	44.72%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(540,698)	(540,698)	321,060	(55,383)	485,315	
<u>OTHER FINANCING SOURCES:</u>						
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):	540,698	540,698	-	-	(540,698)	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 321,060	\$ (55,383)	\$ (55,383)	

CITY OF CANTON, GEORGIA
Hotel/Motel Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Four Months Ending January 31, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FY2015	BUDGET	USED
REVENUES:						
HOTEL/MOTEL TAX REVENUE	\$ 360,000	\$ 360,000	\$ 26,465	\$ 129,302	\$ (230,698)	35.92%
INVESTMENT EARNINGS	200	200	5	20	(180)	9.85%
TOTAL REVENUES:	360,200	360,200	26,470	129,322	(230,878)	35.90%
EXPENDITURES:						
THEATRE SUPPLEMENT	114,236	114,236	9,520	38,080	76,156	33.33%
CANTON D.D.A.	51,000	51,000	-	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	1,168	2,332	33.36%
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	9,812	134,766	173,970	43.65%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	51,464	51,464	16,658	(5,445)	(56,909)	
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	\$ -	\$ -	\$ 16,658	\$ (5,445)	\$ (5,445)	

CITY OF CANTON, GEORGIA
Rental Car Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Four Months Ending January 31, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FY2015	BUDGET	USED
<u>REVENUES:</u>						
RENTAL CAR TAX REVENUE	\$ 70,000	\$ 70,000	\$ 2,139	\$ 7,153	\$ (62,847)	10.22%
INVESTMENT EARNINGS	-	-	-	-	-	0.00%
TOTAL REVENUES:	<u>70,000</u>	<u>70,000</u>	<u>2,139</u>	<u>7,153</u>	<u>(62,847)</u>	10.22%
<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	4,000	16,000	20.00%
TOTAL EXPENDITURES:	<u>70,000</u>	<u>70,000</u>	<u>2,000</u>	<u>4,000</u>	<u>66,000</u>	5.71%
EXCESS (DEFICIENCY) OF REVENUES OVER						
EXPENDITURES:	<u>-</u>	<u>-</u>	<u>139</u>	<u>3,153</u>	<u>3,153</u>	
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 139</u>	<u>\$ 3,153</u>	<u>\$ 3,153</u>	

CITY OF CANTON, GEORGIA
Municipal Court Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Four Months Ending January 31, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FY2015	BUDGET	USED
<u>REVENUES:</u>						
PUBLIC SAFETY ID CARDS	\$ 16,000	\$ 16,000	\$ 1,565	\$ 5,454	\$ (10,546)	34.09%
ACCIDENT REPORTS	5,000	5,000	667	2,273	(2,727)	45.46%
FALSE ALARM FEES	8,000	8,000	1,250	3,600	(4,400)	45.00%
INCIDENT REPORTS	1,500	1,500	141	454	(1,046)	30.27%
BACKGROUND CHECK FEES	3,000	3,000	240	840	(2,160)	28.00%
OTHER FEES	1,500	1,500	-	30	(1,470)	2.00%
MUNICIPAL COURT FINES	900,000	900,000	87,627	373,621	(526,379)	41.51%
PARKING VIOLATIONS	3,000	3,000	35	2,050	(950)	68.33%
FORFEITURES	110,000	110,000	4,965	26,230	(83,770)	23.85%
INVESTMENT EARNINGS	500	500	8	36	(464)	7.20%
MISCELLANEOUS REVENUE	30,000	30,000	2,500	9,413	(20,587)	31.38%
TOTAL REVENUES:	1,078,500	1,078,500	98,998	424,001	(654,499)	39.31%
<u>EXPENDITURES:</u>						
PEACE OFFICERS ANNUITY BENEFIT	38,700	38,700	3,612	15,268	23,432	39.45%
ADMINISTRATIVE FEES	500	500	29	130	370	25.92%
CONTRACT LABOR	67,500	67,500	6,329	24,982	42,518	37.01%
INTERGOVERNMENTAL PAYMENTS	181,800	181,800	17,148	69,777	112,023	38.38%
TOTAL EXPENDITURES:	288,500	288,500	27,118	110,157	178,343	38.18%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	790,000	790,000	71,880	313,844	(476,156)	
<u>OTHER FINANCING SOURCES (USES):</u>						
CONTINGENCIES	(13,000)	(13,000)	-	-	13,000	0.00%
TRANSFERS TO GENERAL FUND	(777,000)	(777,000)	(68,747)	(277,658)	499,342	35.73%
TOTAL OTHER FINANCING SOURCES (USES)	(790,000)	(790,000)	(68,747)	(277,658)	512,342	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 3,133	\$ 36,186	\$ 36,186	

CITY OF CANTON, GEORGIA
Sanitation Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Four Months Ending January 31, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FY2015	BUDGET	USED
<u>OPERATING REVENUES:</u>						
SANITATION COLLECTION FEES	\$ 1,125,000	\$ 1,125,000	\$ 95,537	\$ 402,712	\$ (722,288)	35.80%
ROLLOFF SITE COLLECTION FEES	30,000	30,000	1,610	7,020	(22,980)	23.40%
CONNECTION FEES	7,000	7,000	681	3,231	(3,769)	46.16%
TRANSFER OF SERVICE FEES	200	200	-	50	(150)	25.00%
PENALTIES AND INTEREST	20,000	20,000	1,581	7,364	(12,636)	36.82%
TOTAL OPERATING REVENUES:	1,182,200	1,182,200	99,409	420,376	(761,824)	35.56%
<u>OPERATING EXPENSES:</u>						
PERSONNEL COSTS	44,926	44,926	4,990	21,848	23,078	48.63%
SOLID WASTE COLLECTION	870,000	870,000	68,372	285,550	584,450	32.82%
ROLLOFF DISPOSAL SERVICES	36,000	36,000	2,039	7,052	28,948	19.59%
OTHER OPERATING EXPENSES	21,600	21,600	300	10,926	10,674	50.58%
TOTAL OPERATING EXPENSES:	972,526	972,526	75,701	325,376	647,150	33.46%
OPERATING INCOME (LOSS):	209,674	209,674	23,708	95,000	(114,674)	
<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:	\$ -	\$ -	\$ 23,708	\$ 95,000	\$ 95,000	

CITY OF CANTON, GEORGIA
Impact Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Four Months Ending January 31, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FY2015	BUDGET	USED
REVENUES:						
IMPACT FEES - RECREATION	\$ 230,000	\$ 230,000	\$ 15,240	\$ 101,098	\$ (128,902)	43.96%
IMPACT FEES - POLICE DEPT	15,000	15,000	804	5,574	(9,426)	37.16%
IMPACT FEES - FIRE DEPT	78,500	78,500	4,297	29,538	(48,962)	37.63%
IMPACT FEES - ROADS	182,900	182,900	9,531	68,692	(114,208)	37.56%
IMPACT FEES - ADMINISTRATIVE FEES	15,500	15,500	1,597	7,255	(8,245)	46.81%
INVESTMENT EARNINGS	300	300	5	21	(279)	7.00%
TOTAL REVENUES:	<u>522,200</u>	<u>522,200</u>	<u>31,474</u>	<u>212,178</u>	<u>(310,022)</u>	40.63%
EXPENDITURES:						
ADMINISTRATIVE/COUNSULTING FEES	27,236	27,236	-	-	27,236	0.00%
ROADS - INFRASTRUCTURE	<u>425,000</u>	<u>425,000</u>	<u>-</u>	<u>-</u>	<u>425,000</u>	0.00%
TOTAL EXPENDITURES:	<u>452,236</u>	<u>452,236</u>	<u>-</u>	<u>-</u>	<u>452,236</u>	0.00%
EXCESS (DEFICIENCY) OF REVENUES OVER						
EXPENDITURES:	<u>69,964</u>	<u>69,964</u>	<u>31,474</u>	<u>212,178</u>	<u>142,214</u>	
OTHER FINANCING SOURCES (USES)						
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	<u>(114,000)</u>	<u>(114,000)</u>	<u>-</u>	<u>-</u>	<u>114,000</u>	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	<u>(69,964)</u>	<u>(69,964)</u>	<u>-</u>	<u>(180,000)</u>	<u>(110,036)</u>	
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,474</u>	<u>\$ 32,178</u>	<u>\$ 32,178</u>	

CITY OF CANTON, GEORGIA
SPLOST VI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Four Months Ending January 31, 2015

	BUDGET		MONTH OF	MONTH OF	YTD	VARIANCE WITH PERCENT	
	ORIGINAL	AS AMENDED	DECEMBER	JANUARY	FY2015	BUDGET	USED
<u>REVENUES:</u>							
SPLOST VI REVENUE (INTERGOVERNMENTAL	\$ 2,800,000	\$ 2,800,000	\$ 348,816	\$ -	\$ 858,327	\$ (1,941,673)	30.65%
INVESTMENT EARNINGS	500	500	28	31	108	(392)	21.67%
TOTAL REVENUES:	2,800,500	2,800,500	348,844	31	858,435	(1,942,065)	30.65%
<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	90,368	14,549	333,137	616,863	35.07%
FIRE-VEHICLES	75,000	75,000	-	-	-	75,000	0.00%
TOTAL EXPENDITURES:	1,588,000	1,588,000	90,368	14,549	333,137	1,254,863	20.98%
EXCESS (DEFICIENCY) OF REVENUES OVER							
EXPENDITURES:	1,212,500	1,212,500	258,475	(14,518)	525,298	(687,202)	
<u>OTHER FINANCING USES:</u>							
RESERVE FUNDS	519,611	519,611	-	-	-	(519,611)	0.00%
TRANSFER OUT - CBA	(726,784)	(726,784)	(121,079)	-	(242,527)	484,257	33.37%
TRANSFER OUT - URA	(354,830)	(354,830)	(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)	(12,863)	(12,863)	(99,987)	248,512	28.69%
TOTAL OTHER FINANCING SOURCES (USES):	(1,212,500)	(1,212,500)	(193,081)	(12,863)	(460,791)	751,709	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 65,395	\$ (27,381)	\$ 64,508	\$ 64,508	