

City of Canton, Georgia
Cash Balances

Account Name	Reporting Unit	Balance 2/28/2015
General Fund	Primary Government	\$ 8,670,259
General Fund Reserve	Primary Government	629,203
Police Forfeiture	Primary Government	18,498
Hotel/Motel Tax	Special Revenue Fund	254,469
Rental Car Tax	Special Revenue Fund	4,508
Impact Fee Fund - Parks & Rec	Capital Projects Fund	202,716
Impact Fee Fund - Police	Capital Projects Fund	94,978
Impact Fee Fund - Fire	Capital Projects Fund	86,019
Impact Fee Fund - Roads	Capital Projects Fund	696,985
Impact Fee Fund - Admin	Capital Projects Fund	19,363
SPLOST VI Operating	Capital Projects Fund	1,523,177
Road & Sidewalk Fund MMA	Capital Projects Fund	882,879
Road & Sidewalk Fund Checking	Capital Projects Fund	369,136
Water & Sewer Fund	Proprietary Fund	3,927,967
Storm Water Fund	Proprietary Fund	1,132,816
Sanitation Fund	Proprietary Fund	675,287
Municipal Court Fund	Agency Fund	340,086
Police Escrow Account	Agency Fund	30,213
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		\$ 19,558,559

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, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2015	BUDGET	USED
<u>REVENUES:</u>						
TAXES	\$ 9,458,100	\$ 9,458,100	\$1,635,677	\$7,822,242	\$ (1,635,858)	82.70%
LICENSES AND PERMITS	888,500	888,500	968,274	1,336,532	448,032	150.43%
INTERGOVERNMENTAL	32,000	32,000	-	22,770	(9,230)	71.16%
FINES AND FORFEITURES	777,000	777,000	64,038	341,696	(435,304)	43.98%
CHARGES FOR SERVICES	51,725	51,725	10,129	37,524	(14,201)	72.55%
CONTRIBUTIONS & DONATIONS	15,000	15,000	1,430	7,509	(7,491)	50.06%
INVESTMENT EARNINGS	500	500	13	57	(443)	11.40%
MISCELLANEOUS	84,300	84,300	9,410	31,075	(53,225)	36.86%
TOTAL REVENUES:	11,307,125	11,307,125	2,688,971	9,599,405	(1,707,720)	84.90%
<u>EXPENDITURES:</u>						
GENERAL GOVERNMENT						
CITY COUNCIL	103,357	103,357	9,458	39,614	63,743	38.33%
CITY CLERK	109,508	109,508	6,401	35,465	74,043	32.39%
MAYOR	26,242	26,242	1,678	9,340	16,902	35.59%
CITY MANAGER	219,784	219,784	15,614	83,579	136,205	38.03%
ELECTIONS	22,000	22,000	-	10,531	11,469	47.87%
GENERAL ADMINISTRATION	224,754	224,754	15,519	95,434	129,320	42.46%
FINANCIAL ADMINISTRATION	269,665	269,665	19,195	111,672	157,993	41.41%
TAX COLLECTIONS	101,455	101,455	5,354	41,667	59,788	41.07%
HUMAN RESOURCES	124,740	124,740	7,076	52,492	72,248	42.08%
GENERAL GOVERNMENT BLDGS	221,301	221,301	12,703	60,212	161,089	27.21%
TECHNOLOGY	367,764	367,764	22,005	155,391	212,373	42.25%
TOTAL GENERAL GOVERNMENT	1,790,570	1,790,570	115,003	695,397	1,095,173	38.84%
JUDICIAL	247,830	247,830	12,549	105,135	142,695	42.42%
PUBLIC SAFETY						
FIRE	2,349,038	2,349,038	168,614	864,241	1,484,797	36.79%
POLICE	4,593,619	4,593,619	251,190	1,592,218	3,001,401	34.66%
TOTAL PUBLIC SAFETY	6,942,657	6,942,657	419,804	2,456,459	4,486,198	35.38%
PUBLIC WORKS						
ENGINEERING	115,974	115,974	9,274	50,331	65,643	43.40%
STREETS	1,876,370	1,876,370	101,706	662,207	1,214,163	35.29%
TOTAL PUBLIC WORKS	1,992,344	1,992,344	110,980	712,538	1,279,806	35.76%

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, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2015	BUDGET	USED
continued...						
CULTURE AND RECREATION	501,034	501,034	30,075	146,354	354,680	29.21%
HOUSING AND DEVELOPMENT						
BUILDING INSPECTION	431,718	431,718	24,463	132,689	299,029	30.74%
PLANNING AND ZONING	296,317	296,317	15,425	100,742	195,575	34.00%
CODE ENFORCEMENT	176,927	176,927	5,965	58,901	118,026	33.29%
ECONOMIC DEVELOPMENT	88,617	88,617	9,573	37,997	50,620	42.88%
DOWNTOWN DEVELOPMENT	89,381	89,381	8,453	40,545	48,836	45.36%
TOTAL HOUSING AND DEVELOPMENT	1,082,960	1,082,960	63,879	370,874	712,086	34.25%
TOTAL EXPENDITURES:	12,557,395	12,557,395	752,290	4,486,757	8,070,638	35.73%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(1,250,270)	(1,250,270)	1,936,681	5,112,648	6,362,918	
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	\$ -	\$ -	\$ 1,936,681	\$ 5,013,123	\$ 5,013,123	

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, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2015	BUDGET	USED
<u>OPERATING REVENUES:</u>						
WATER CHARGES	\$ 3,810,000	\$ 3,810,000	\$ 325,364	\$ 1,665,257	\$ (2,144,743)	43.71%
WATER TAP FEES	150,000	150,000	86,450	180,501	30,501	120.33%
SEWER CHARGES	4,730,000	4,730,000	402,426	2,041,204	(2,688,796)	43.15%
SEWER TAP FEES	450,000	450,000	365,374	522,874	72,874	116.19%
CONNECTION FEES	32,000	32,000	2,900	14,575	(17,425)	45.55%
TURN ON FEES	70,000	70,000	3,894	19,537	(50,463)	27.91%
TRANSFER OF SERVICE FEES	1,000	1,000	25	50	(950)	5.00%
BAD CHECK FEES	2,800	2,800	175	735	(2,065)	26.25%
LATE FEES	130,000	130,000	8,413	54,192	(75,808)	41.69%
MISCELLANEOUS REVENUE	15,000	15,000	-	1,375	(13,625)	9.17%
TOTAL OPERATING REVENUES:	9,390,800	9,390,800	1,195,021	4,500,299	(4,890,501)	47.92%
<u>OPERATING EXPENSES:</u>						
SANITARY SEWER MAINTENANCE	263,500	263,500	119,279	160,761	102,739	61.01%
SEWER LIFT STATIONS	228,726	228,726	15,210	72,694	156,032	31.78%
SEWAGE TREATMENT PLANT						
OPERATIONS	772,284	772,284	30,675	227,814	544,470	29.50%
SEWAGE TREATMENT PLANT UPGRADES	4,835,000	4,835,000	50,753	115,643	4,719,357	2.39%
WATER ADMINISTRATION	673,674	673,674	29,946	201,132	472,542	29.86%
CONTRACTED SERVICES	1,575,938	1,575,938	127,615	638,075	937,863	40.49%
RESERVOIR MANAGEMENT	158,387	158,387	1,834	32,818	125,569	20.72%
WATER SUPPLY/PURCHASES FOR RESALE	110,000	110,000	9,360	42,840	67,160	38.95%
WATER TREATMENT	627,933	627,933	49,382	289,767	338,166	46.15%
WATER DISTRIBUTION	765,600	765,600	72,143	306,642	458,958	40.05%
TOTAL OPERATING EXPENSES:	10,011,042	10,011,042	506,197	2,088,186	7,922,856	20.86%
OPERATING INCOME (LOSS):	(620,242)	(620,242)	688,824	2,412,114	3,032,356	
<u>NON-OPERATING SOURCES (USES)</u>						
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	253	1,228	(10,772)	10.23%
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)	(110,027)	(547,044)	795,540	40.75%
DEBT SERVICE-BOND INTEREST	(128,442)	(128,442)	(12,396)	(65,077)	63,365	50.67%
HLC DAM CONSTRUCTION EXPENSES	(537,300)	(537,300)	(1,484)	(123,743)	413,557	23.03%
TRANSFER IN - CBA	537,300	537,300	-	-	(537,300)	0.00%
TRANSFER IN - SPLOST VI	348,499	348,499	61,399	161,386	(187,113)	46.31%
DEBT SERVICE-GEFA PRINCIPAL	(256,751)	(256,751)	(41,164)	(114,343)	142,408	44.53%
DEBT SERVICE-GEFA INTEREST	(235,010)	(235,010)	(20,235)	(85,571)	149,439	36.41%
TRANSFER OUT - CBA	(2,611,670)	(2,611,670)	(176,166)	(463,431)	2,148,239	17.74%
TOTAL NON-OPERATING REVENUE (EXP):	620,242	620,242	(299,820)	(1,102,953)	(1,723,195)	
CHANGE IN NET POSITION:	\$ -	\$ -	\$ 389,004	\$ 1,309,160	\$ 1,309,160	

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, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2015	BUDGET	USED
<u>OPERATING REVENUES:</u>						
STORM WATER UTILITY FEES	\$ 675,000	\$ 675,000	\$ 53,920	\$ 269,906	\$ (405,094)	39.99%
LATE FEES	12,000	12,000	628	3,181	(8,819)	26.51%
TOTAL REVENUES:	687,000	687,000	54,548	273,087	(413,913)	39.75%
<u>OPERATING EXPENSES:</u>						
STORM WATER PERSONNEL COSTS	153,172	153,172	11,906	70,075	83,097	45.75%
STORM WATER MANAGEMENT	731,153	731,153	6,412	42,372	688,781	5.80%
TOTAL OPERATING EXPENSES:	884,325	884,325	18,318	112,447	771,878	12.72%
OPERATING INCOME (LOSS):	(197,325)	(197,325)	36,230	160,640	357,965	
<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:	\$ -	\$ -	\$ 36,230	\$ 160,640	\$ 160,640	

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, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2015	BUDGET	USED
<u>REVENUES:</u>						
GRANT FUNDING - GDOT	\$ 1,031,631	\$ 1,031,631	\$ -	\$ 545,791	\$ (485,840)	52.91%
CAPITAL DIRECT (LMIG)	190,000	190,000	-	187,915	(2,085)	98.90%
INVESTMENT EARNINGS	2,500	2,500	41	228	(2,272)	9.13%
TOTAL REVENUES:	1,224,131	1,224,131	41	733,934	(490,197)	59.96%
<u>EXPENDITURES:</u>						
INFRASTRUCTURE CONSTRUCTION	1,764,829	1,764,829	57,415	846,691	918,138	47.98%
TOTAL EXPENDITURES:	1,764,829	1,764,829	57,415	846,691	918,138	47.98%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(540,698)	(540,698)	(57,374)	(112,757)	427,941	
<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	\$ -	\$ -	\$ (57,374)	\$ (112,757)	\$ (112,757)	

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, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2015	BUDGET	USED
REVENUES:						
HOTEL/MOTEL TAX REVENUE	\$ 360,000	\$ 360,000	\$ 32,282	\$ 161,584	\$ (198,416)	44.88%
INVESTMENT EARNINGS	200	200	5	25	(175)	12.35%
TOTAL REVENUES:	360,200	360,200	32,287	161,609	(198,591)	44.87%
EXPENDITURES:						
THEATRE SUPPLEMENT	114,236	114,236	9,519	47,599	66,637	41.67%
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	291	1,459	2,041	41.68%
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	9,810	144,576	164,160	46.83%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	51,464	51,464	22,477	17,032	(34,432)	
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	\$ -	\$ -	\$ 22,477	\$ 17,032	\$ 17,032	

CITY OF CANTON, GEORGIA
Rental Car Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Five Months Ending February 28, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2015	BUDGET	USED
<u>REVENUES:</u>						
RENTAL CAR TAX REVENUE	\$ 70,000	\$ 70,000	\$ 16,679	\$ 23,832	\$ (46,168)	34.05%
INVESTMENT EARNINGS	-	-	-	-	-	0.00%
TOTAL REVENUES:	<u>70,000</u>	<u>70,000</u>	<u>16,679</u>	<u>23,832</u>	<u>(46,168)</u>	<u>34.05%</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	6,000	14,000	30.00%
TOTAL EXPENDITURES:	<u>70,000</u>	<u>70,000</u>	<u>2,000</u>	<u>6,000</u>	<u>64,000</u>	<u>8.57%</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	<u>-</u>	<u>-</u>	<u>14,679</u>	<u>17,832</u>	<u>17,832</u>	
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,679</u>	<u>\$ 17,832</u>	<u>\$ 17,832</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, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2015	BUDGET	USED
<u>REVENUES:</u>						
PUBLIC SAFETY ID CARDS	\$ 16,000	\$ 16,000	\$ 775	\$ 6,229	\$ (9,771)	38.93%
ACCIDENT REPORTS	5,000	5,000	556	2,829	(2,171)	56.58%
FALSE ALARM FEES	8,000	8,000	250	3,850	(4,150)	48.13%
INCIDENT REPORTS	1,500	1,500	151	605	(895)	40.33%
BACKGROUND CHECK FEES	3,000	3,000	295	1,135	(1,865)	37.83%
OTHER FEES	1,500	1,500	75	105	(1,395)	7.00%
MUNICIPAL COURT FINES	900,000	900,000	81,289	454,910	(445,090)	50.55%
PARKING VIOLATIONS	3,000	3,000	90	2,140	(860)	71.33%
FORFEITURES	110,000	110,000	9,485	35,715	(74,285)	32.47%
INVESTMENT EARNINGS	500	500	8	44	(456)	8.80%
MISCELLANEOUS REVENUE	30,000	30,000	3,470	12,883	(17,117)	42.94%
TOTAL REVENUES:	1,078,500	1,078,500	96,444	520,445	(558,055)	48.26%
<u>EXPENDITURES:</u>						
PEACE OFFICERS ANNUITY BENEFIT	38,700	38,700	3,159	18,427	20,273	47.61%
ADMINISTRATIVE FEES	500	500	30	160	340	31.92%
CONTRACT LABOR	67,500	67,500	5,851	30,833	36,667	45.68%
INTERGOVERNMENTAL PAYMENTS	181,800	181,800	16,870	86,647	95,153	47.66%
TOTAL EXPENDITURES:	288,500	288,500	25,910	136,067	152,433	47.16%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	790,000	790,000	70,534	384,378	(405,622)	
<u>OTHER FINANCING SOURCES (USES):</u>						
CONTINGENCIES	(13,000)	(13,000)	-	-	13,000	0.00%
TRANSFERS TO GENERAL FUND	(777,000)	(777,000)	(64,038)	(341,696)	435,304	43.98%
TOTAL OTHER FINANCING SOURCES (USES)	(790,000)	(790,000)	(64,038)	(341,696)	448,304	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 6,496	\$ 42,682	\$ 42,682	

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, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2015	BUDGET	USED
<u>OPERATING REVENUES:</u>						
SANITATION COLLECTION FEES	\$ 1,125,000	\$ 1,125,000	\$ 95,773	\$ 498,485	\$ (626,515)	44.31%
ROLLOFF SITE COLLECTION FEES	30,000	30,000	1,580	8,600	(21,400)	28.67%
CONNECTION FEES	7,000	7,000	775	4,006	(2,994)	57.23%
TRANSFER OF SERVICE FEES	200	200	-	50	(150)	25.00%
PENALTIES AND INTEREST	20,000	20,000	1,686	9,050	(10,950)	45.25%
TOTAL OPERATING REVENUES:	<u>1,182,200</u>	<u>1,182,200</u>	<u>99,814</u>	<u>520,190</u>	<u>(662,010)</u>	<u>44.00%</u>
<u>OPERATING EXPENSES:</u>						
PERSONNEL COSTS	44,926	44,926	3,269	25,117	19,809	55.91%
SOLID WASTE COLLECTION	870,000	870,000	67,458	353,008	516,992	40.58%
ROLLOFF DISPOSAL SERVICES	36,000	36,000	1,295	8,347	27,653	23.19%
OTHER OPERATING EXPENSES	21,600	21,600	572	11,498	10,102	53.23%
TOTAL OPERATING EXPENSES:	<u>972,526</u>	<u>972,526</u>	<u>72,594</u>	<u>397,970</u>	<u>574,556</u>	<u>40.92%</u>
 OPERATING INCOME (LOSS):	 <u>209,674</u>	 <u>209,674</u>	 <u>27,220</u>	 <u>122,220</u>	 <u>(87,454)</u>	
<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	<u>(10,200)</u>	<u>(10,200)</u>	<u>-</u>	<u>-</u>	<u>10,200</u>	<u>0.00%</u>
TOTAL OTHER FINANCING USES:	<u>(209,674)</u>	<u>(209,674)</u>	<u>-</u>	<u>-</u>	<u>209,674</u>	
 CHANGE IN NET POSITION:	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 27,220</u>	 <u>\$ 122,220</u>	 <u>\$ 122,220</u>	

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, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2015	BUDGET	USED
<u>REVENUES:</u>						
IMPACT FEES - RECREATION	\$ 230,000	\$ 230,000	\$ 21,839	\$ 122,937	\$ (107,063)	53.45%
IMPACT FEES - POLICE DEPT	15,000	15,000	28,852	34,426	19,426	229.51%
IMPACT FEES - FIRE DEPT	78,500	78,500	7,100	36,638	(41,862)	46.67%
IMPACT FEES - ROADS	182,900	182,900	17,700	86,392	(96,508)	47.23%
IMPACT FEES - ADMINISTRATIVE FEES	15,500	15,500	5,600	12,855	(2,645)	82.94%
INVESTMENT EARNINGS	300	300	8	29	(271)	9.67%
TOTAL REVENUES:	<u>522,200</u>	<u>522,200</u>	<u>81,099</u>	<u>293,277</u>	<u>(228,923)</u>	56.16%
<u>EXPENDITURES:</u>						
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>81,099</u>	<u>293,277</u>	<u>223,313</u>	
<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	<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>\$ 81,099</u>	<u>\$ 113,277</u>	<u>\$ 113,277</u>	

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, 2015

	BUDGET		MONTH OF	MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FEBRUARY	FY2015	BUDGET	USED
<u>REVENUES:</u>							
SPLOST VI REVENUE (INTERGOVERNMENTAL)	\$ 2,800,000	\$ 2,800,000	\$ 241,252	\$ -	\$ 1,099,579	\$ (1,700,421)	39.27%
INVESTMENT EARNINGS	500	500	31	33	142	(358)	28.36%
TOTAL REVENUES:	2,800,500	2,800,500	241,283	33	1,099,721	(1,700,779)	39.27%
<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	14,549	3,340	336,477	613,523	35.42%
FIRE-VEHICLES	75,000	75,000	-	-	-	75,000	0.00%
TOTAL EXPENDITURES:	1,588,000	1,588,000	14,549	3,340	336,477	1,251,523	21.19%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	1,212,500	1,212,500	226,734	(3,307)	763,244	(449,256)	
<u>OTHER FINANCING USES:</u>							
RESERVE FUNDS	519,611	519,611	-	-	-	(519,611)	0.00%
TRANSFER OUT - CBA	(726,784)	(726,784)	-	(60,552)	(303,079)	423,705	41.70%
TRANSFER OUT - URA	(354,830)	(354,830)	-	(29,569)	(147,845)	206,985	41.67%
TRANSFER OUT - ROAD & SIDEWALK FUND	(301,998)	(301,998)	-	-	-	301,998	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):	(1,212,500)	(1,212,500)	(12,863)	(151,519)	(612,310)	600,190	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 213,871	\$ (154,826)	\$ 150,934	\$ 150,934	