City of Canton, Georgia Cash Balances

Account Name	Reporting Unit	Balance 2/28/2015
General Fund General Fund Reserve	Primary Government Primary Government	\$ 8,670,259 629,203
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 Impact Fee Fund - Police Impact Fee Fund - Fire Impact Fee Fund - Roads Impact Fee Fund - Admin	Capital Projects Fund	202,716 94,978 86,019 696,985 19,363
SPLOST VI Operating	Capital Projects Fund	1,523,177
Road & Sidewalk Fund MMA Road & Sidewalk Fund Checking	Capital Projects Fund Capital Projects Fund	882,879 369,136
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 Police Escrow Account	Agency Fund Agency Fund	340,086 30,213
		\$ 19,558,559

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual

	BUD	OGET	MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2015	BUDGET	USED
REVENUES:						
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%
EXPENDITURES:						
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%

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual

	BUDGET N		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 TIGOGINO TIND BEVELOT METH	1,002,000	1,002,000		0.0,0.1	7.12,000	01.2070
TOTAL EXPENDITURES:	12,557,395	12,557,395	752,290	4,486,757	8,070,638	35.73%
	<u> </u>					
EXCESS (DEFICIENCY) OF REVENUES OVER						
EXPENDITURES:	(4.050.070)	(4.050.070)	1 026 604	E 110 610	6 262 049	
	(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 ELINIB DALANGE			Φ.4.000.00.1	0.5.040.400		
NET CHANGE IN FUND BALANCE	\$ -	<u> </u>	\$1,936,681	\$5,013,123	\$ 5,013,123	

Water & Sewer Fund

Schedule of Revenues, Expenses, and Changes in Net Position

Budget and Actual
For the Five Months Ending February 28, 2015

WATER TAP FEES		BUD	GET	MONTH OF	YTD	VARIANCE WITH	PERCENT
WATER CHARGES		ORIGINAL	AS AMENDED	FEBRUARY	FY2015	BUDGET	USED
WATER TAP FEES	OPERATING REVENUES:						
SEWER CHARGES	WATER CHARGES	\$ 3,810,000	\$ 3,810,000	\$ 325,364	\$1,665,257	\$ (2,144,743)	43.71%
SEWER TAP FEES 450,000 450,000 365,374 522,874 72,874 116,19%	WATER TAP FEES	150,000	150,000	86,450	180,501	30,501	120.33%
CONNECTION FEES 70,000 70,000 3.894 19,537 (50,463) 27,914 TURN ON FEES 70,000 70,000 3.894 19,537 (50,463) 27,914 TRANSFER OF SERVICE FEES 70,000 70,000 3.894 19,537 (50,463) 27,914 TRANSFER OF SERVICE FEES 1,000 1,000 25 50 (950) 5.00% BAD CHECK FEES 2,2600 1,000 1,000 8,413 54,192 (75,808) 41,689 MISCELLANEOUS REVENUE 15,000 150,000 - 1,375 (13,625) 91,776 TOTAL OPERATING SEVENUES: 9,390,800 9,390,800 1,195,021 4,500,299 (4,890,501) 47,92% OPERATING EXPENSES: 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 31,788 SEWAGE TREATMENT PLANT OPERATIONS 772,284 772,284 30,675 227,814 544,470 29,500% SEWAGE TREATMENT PLANT OPERATIONS (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 28,86% CONTRACTED SERVICES 1,575,933 1,575,938 127,615 630,075 937,863 40,49% WATER SERVICHASES FOR RESALE 110,000 110,000 9,360 42,840 67,160 33,95% WATER TREATMENT (16,27,933 627,933 49,382 289,767 333,166 41,159 WATER SEPPLY/PUPCHASES FOR RESALE 10,000 110,000 9,360 42,840 67,160 33,95% WATER TREATMENT (16,27,933 627,933 49,382 289,767 333,166 41,159 WATER SEPPLY/PUPCHASES FOR RESALE 10,000 110,000 9,360 42,840 67,160 33,95% WATER TREATMENT (16,27,933 627,933 49,382 289,767 333,166 41,159 WATER DETRIBUTION 765,600 72,143 30,642 458,984 00,769 WATER DETRIBUTION 765,600 72,143 30,642 459,984 00,000 10,000 PLET SERVICE BOND PINICIPAL (13,42,584) (110,027) (647,044) 795,640 00,000 PLET SERVICE BOND INTEREST (128,442) (12,042) (12,042) (12,042) (13,04	SEWER CHARGES	4,730,000	4,730,000	402,426	2,041,204	(2,688,796)	43.15%
TURN ON FEES TRANSFER OF SERVICE FEES 1,000 TO 0,000 TO 0,000 TRANSFER OF SERVICE FEES 1,000 TO 1,000 TO 25 50 (950) 50,005 BAD CHECK FEES 2,800 2,800 1,75 735 (2,065) 6,009 BAD CHECK FEES 1,000 TO 1,000 TO 25 50 (950) 50,000 BAD CHECK FEES 1,000 TO 1,000 TO 2,000 TO 1,000	SEWER TAP FEES	450,000	450,000	365,374	522,874	72,874	116.19%
TRANSFER OF SERVICE FEES	CONNECTION FEES	32,000	32,000	2,900	14,575	(17,425)	45.55%
BAD CHECK FEES 130,000 1,30,000 175 735 (2,065) 26,25% MISCELLANEOUS REVENUE 15,000 150,000 - 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% OPERATING REVENUES: 9,390,800 9,390,800 1,195,021 4,500,299 (4,890,501) 47,92% OPERATING REVENUES: 9,390,800 9,390,800 1,195,021 4,500,299 (4,890,501) 47,92% OPERATING REVENUES: 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 31,76% SEWAGE TREATMENT PLANT OPERATIONS 772,284 772,284 30,675 227,814 544,470 29,50% SEWAGE TREATMENT PLANT UPGRADES 4,835,000 50,753 115,643 4,719,337 2.39% WATER ADMINISTRATION 67,3674 673,674 29,946 201,132 472,542 29,86% CONTRACTED SERVICES 1,575,938 15,75,938 127,615 638,075 937,863 40,49% ARE SERVOIR MANAGEMENT 163,387 158,387 1,834 32,818 125,569 20,72% WATER SERVOIR MANAGEMENT 627,933 627,933 49,382 289,767 338,166 40,59% WATER TREATMENT PLANT 627,933 627,933 49,382 289,767 338,166 40,59% WATER TREATMENT 627,933 627,933 49,382 289,767 338,166 40,59% WATER STREATMENT 627,933 627,933 49,382 289,767 338,166 40,59% WATER STRIBUTION 765,600 76,600 72,143 30,642 486,958 40,55% WATER STRIBUTION 765,600 76,600 72,143 30,642 486,958 40,55% WATER DISTRIBUTION 663,600 40,000 1 133,642 486,958 40,55% RESERVE FUNDS 250,000 250,000 1 (250,000) 0.00% WATER STRIBUTION (65,800) (65,800) 1 (620,242) (620,242) (688,824 2,412,114 3,032,356	TURN ON FEES	70,000	70,000	3,894	19,537	(50,463)	27.91%
LATE FEES	TRANSFER OF SERVICE FEES	1,000	1,000	25	50	(950)	5.00%
MISCELLANEOUS REVENUE	BAD CHECK FEES	2,800	2,800	175	735	(2,065)	26.25%
OPERATING REVENUES: 9,390,800 9,390,800 1,195,021 4,500,299 (4,595,501) 47,92%	LATE FEES	130,000	130,000	8,413	54,192	(75,808)	41.69%
Derating Expenses: 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 31,76% 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 1,575,938 127,615 638,075 937,863 40,49% RESERVOR MANAGEMENT 158,387 183,387 1,834 32,818 125,569 20,72% WATER SUPPL/YPURCHASES FOR RESALE 110,000 110,000 9,360 42,840 67,160 38,95% WATER SUPPL/YPURCHASES FOR RESALE 110,000 110,000 9,360 42,840 67,160 38,95% WATER DISTRIBUTION 765,600 72,143 306,642 458,958 40,05% 70,741 306,642 458,958 40,05% 70,741 306,642 458,958 40,05% 70,741 306,642 458,958 40,05% 70,741 30,741	MISCELLANEOUS REVENUE	15,000	15,000	-	1,375	(13,625)	9.17%
SANTARY 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 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% WATER ADMINISTRATION 158,387 18,34 32,818 125,659 20.72% WATER SUPPLY/PURCHASES FOR RESALE 110,000 110,000 9,360 42,840 67,160 38,95% WATER SUPPLY/PURCHASES FOR RESALE 110,000 110,000 9,360 42,840 67,160 38,95% WATER SUPPLY/PURCHASES FOR RESALE 100,000 765,600 72,143 306,642 456,958 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 CEFA NOTE 4,800,000 250,000 253 1,228 (10,772) 10,23% INDIRECT COST ALLOCATIONS (65,800) (65,800) 65,800 0.00% INVESTMENT EARNINGS 12,000 150,000 253 1,228 (10,772) 10,23% INDIRECT COST ALLOCATIONS (65,800) (65,800) 65,800 0.00% INVESTMENT EARNINGS (1342,584) (1342,584) (110,027) (547,044) 795,540 40,75% INDIRECT COST ALLOCATIONS (65,800) (65,800) 65,800 0.00% INVESTMENT EARNINGS (1342,584) (1342,584) (110,027) (547,044) 795,540 40,75% INDIRECT COST ALLOCATIONS (56,800) (537,300) (14,844) (123,743) 413,557 23,03% TRANSFER IN - CBA 537,300 (537,300) (14,844) (123,743) 413,557 23,03% TRANSFER IN - SPLOST VI 348,499 348,499 61,399 161,386 (187,113) 46,31% INDIRECT COST ALLOCATIONE (226,6751) (226,751) (41,646) (141,4343) 24,449 34,4	TOTAL OPERATING REVENUES:	9,390,800	9,390,800	1,195,021	4,500,299	(4,890,501)	47.92%
SANTARY 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 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% WATER ADMINISTRATION 158,387 18,34 32,818 125,659 20.72% WATER SUPPLY/PURCHASES FOR RESALE 110,000 110,000 9,360 42,840 67,160 38,95% WATER SUPPLY/PURCHASES FOR RESALE 110,000 110,000 9,360 42,840 67,160 38,95% WATER SUPPLY/PURCHASES FOR RESALE 100,000 765,600 72,143 306,642 456,958 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 CEFA NOTE 4,800,000 250,000 253 1,228 (10,772) 10,23% INDIRECT COST ALLOCATIONS (65,800) (65,800) 65,800 0.00% INVESTMENT EARNINGS 12,000 150,000 253 1,228 (10,772) 10,23% INDIRECT COST ALLOCATIONS (65,800) (65,800) 65,800 0.00% INVESTMENT EARNINGS (1342,584) (1342,584) (110,027) (547,044) 795,540 40,75% INDIRECT COST ALLOCATIONS (65,800) (65,800) 65,800 0.00% INVESTMENT EARNINGS (1342,584) (1342,584) (110,027) (547,044) 795,540 40,75% INDIRECT COST ALLOCATIONS (56,800) (537,300) (14,844) (123,743) 413,557 23,03% TRANSFER IN - CBA 537,300 (537,300) (14,844) (123,743) 413,557 23,03% TRANSFER IN - SPLOST VI 348,499 348,499 61,399 161,386 (187,113) 46,31% INDIRECT COST ALLOCATIONE (226,6751) (226,751) (41,646) (141,4343) 24,449 34,4	OPERATING EXPENSES:						
SEWER LIFT STATIONS SEWAGE TREATMENT PLANT OPERATIONS SEWAGE TREATMENT PLANT OPERATIONS SEWAGE TREATMENT PLANT UPGRADES SEWAGE TREATMENT SEWAGE TREATMENT SEWATER SUPPLIPER SEWAGE SERVOIR MANAGEMENT SEWAGE TREATMENT SEWA		263 500	263 500	110 270	160 761	102 730	61 01%
SEWAGE TREATMENT PLANT OPERATIONS SEWAGE TREATMENT PLANT UPGRADES 4,835,000 4,835,000 50,753 115,643 4,719,357 2,39% WATER ADMINISTRATION 673,674 673,674 673,674 29,946 201,132 472,542 29,86% CONTRACTED SERVICES 1,575,938 1,575,938 1,575,938 127,615 638,075 937,863 40,49% RESERVOIR MANAGEMENT 188,387 158,387 1,834 32,818 125,569 20,72% WATER SUPPLYPURCHASES 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% NON-OPERATING SOURCES (USES) GEFA NOTE 4,800,000 4,800,000 7,143 3,642 4,466,358) 2,78% RESERVE FUNDS 250,000 250,000 - (250,000) 0,00% INVESTMENT EARNINGS 12,000 12,000 253 1,228 (10,772) INDIRECT COST ALLOCATIONS (65,800) (65,800) (65,800) 0,00% CONTINGENCIES (150,000) (150,000) 0,00% DEBT SERVICE-BOND PRINCIPAL (1,342,584) 1(3,342,584) 1(13,02,584) 1						,	
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 673,674 673,674 673,674 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 REATMENT 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% NON-OPERATING SOURCES (USES) (620,242) (620,242) 688,824		220,720	220,120	13,210	72,004	130,032	31.7070
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 20,48% 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 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 12,000 253 1,228 (10,772) 10,23% INDIRECT COST ALLOCATIONS (65,800) (65,800) - (56,800) 0.00% CONTINGENCIES (150,000) (150,000) - (547,044) 795,540 40,75% DEBT SERVICE-BOND PRINCIPAL (1,342,584) (1,342,584) (1,10,027) (547,044) 795,540 40,75% DEBT SERVICE-BOND PRINCIPAL (1,342,584) (1,342,584) (1,10,027) (547,044) 795,540 40,75% DEBT SERVICE-BOND INTEREST (128,442) (128,442) (128,442) (123,396) (65,077) 63,365 50,67% HLC DAM CONSTRUCTION EXPENSES (537,300) (537,300) - (537,300) (547,044) 795,540 40,75% DEBT SERVICE-BOND PRINCIPAL (256,751) (256,751) (41,143) 142,408 44,53% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (41,143) 142,408 44,53% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (41,164) (114,343) 142,408 44,53% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (41,164) (114,343) 142,408 44,53% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (41,164) (114,343) 12,448,249 17,44% DEBT SERVICE-GEFA INTEREST (235,010) (226,010) (176,166) (463,431) 2,148,239 17,74% TRANSFER OUT - CBA (261,1670) (261,1670) (176,166) (463,431) 2,148,239 17,74% TRANSFER OUT - CBA (261,1670) (261,1670) (176,166) (463,431) 2,148,239 17,74% TRANSFER OUT - CBA (261,1670) (261,1670) (176,166) (463,431) 2,148,239 17,74% TRANSFER OUT - CBA (261,1670) (261,1670) (176,166) (463,431) 2,148,239 17,74% TRANSFER OUT - CBA		772.284	772.284	30.675	227.814	544.470	29.50%
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 (256,000) 250,000 - 133,642 (4,666,358) 2,78% RESERVE FUNDS 250,000 250,000 - 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			•	,		·	2.39%
CONTRACTED SERVICES RESERVOIR MANAGEMENT 158,387 158,3	WATER ADMINISTRATION						29.86%
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 OPERATING SOURCES (USES) (620,242) (620,242) 688,824 2,412,114 3,032,356 OPERATING SOURCES (USES) (620,000 - 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% INVESTMENT EARNINGS (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) (123,996) (65,077) 63,365 50,67% TRANSFER IN - CBA 537,300 537,300 (1,484) (123,743) 413,557 23,03% TRANSFER IN - CBA 537,300 537,300 (20,235) (85,571) 149,439 36,41% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (41,164) (114,343) 142,408 44,53% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (41,164) (114,343) 142,408 44,53% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (267,516) (463,431) 2,148,239 17.74% TRANSFER OUT - CBA (26,11,670) (2,611,670) (2,611,670) (1,102,953) (1,723,195)		•		,		·	40.49%
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 OPERATING SOURCES (USES) (620,242) (620,242) 688,824 2,412,114 3,032,356 OPERATING SOURCES (USES) (620,242) (620,000 - 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 - SPLOST VI 348,499 348,499 (61,393 161,386 (187,113) 46.31% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (41,164) (114,343) 142,408 44.53% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (41,164) (114,343) 142,408 44.53% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (41,164) (114,343) 142,408 44.53% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (41,164) (114,343) 142,408 44.53% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (41,164) (114,343) 142,408 44.53% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (41,164) (114,343) 142,408 44.53% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (41,164) (114,343) 142,408 44.53% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (41,164) (114,343) 142,408 44.53% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (41,164) (114,343) 142,408 44.53% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (41,164) (114,343) 142,408 44.53% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (41,164) (114,343) 142,408 44.53% DEBT SERVICE-GEFA PRINCIPAL (256,751) (256,751) (256,751) (41,164) (114,343) 142,408 44.53% DEBT			, ,			•	20.72%
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% 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 12,000 253 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) (11,0027) (547,044) 795,540 40.75% DEBT SERVICE-BOND INTEREST (128,442) (128,442) (12,396) (65,077) 63,365			•			•	38.95%
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 NON-OPERATING SOURCES (USES) 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% CONTINGENCIES (1342,584) (1,342,584) (110,027) (547,044) 795,540 4.75% DEBT SERVICE-BOND INTEREST (128,442) (128,442) (123,396) (65,077) 63,365 50.67%					•	•	46.15%
OPERATING INCOME (LOSS): (620,242) (620,242) 688,824 2,412,114 3,032,356 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 12,000 253 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 (299,820) (1,102,953) (1,723,195)	WATER DISTRIBUTION					•	40.05%
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 12,000 253 1,228 (10,772) 10.23% INDIRECT COST ALLOCATIONS (65,800) (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) (123,96) (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) (256,751) (41,164) (114,343) 142,408 44.53% DEBT SERVICE-GEFA INTEREST (235,010) (205,010) (205,010) (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 OPERATING EXPENSES:	10,011,042	10,011,042	506,197	2,088,186	7,922,856	20.86%
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 12,000 253 1,228 (10,772) 10.23% INDIRECT COST ALLOCATIONS (65,800) (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) (123,96) (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) (256,751) (41,164) (114,343) 142,408 44.53% DEBT SERVICE-GEFA INTEREST (235,010) (205,010) (205,010) (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%							
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 12,000 253 1,228 (10,772) 10.23% INDIRECT COST ALLOCATIONS (65,800) (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) (123,96) (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) (256,751) (41,164) (114,343) 142,408 44.53% DEBT SERVICE-GEFA INTEREST (235,010) (205,010) (205,010) (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%	ODEDATING INCOME (LOSS).	(620.242)	(620.242)	600 004	2 412 114	2 022 256	
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) (11,027) (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	OPERATING INCOME (LOSS):	(620,242)	(620,242)	688,824	2,412,114	3,032,356	
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 (299,820) (1,102,953) (1,723,195)	NON-OPERATING SOURCES (USES)						
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 (299,820) (1,102,953) (1,723,195)	GEFA NOTE	4,800,000	4,800,000	-	133,642	(4,666,358)	2.78%
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)	RESERVE FUNDS				-	(250,000)	0.00%
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 (299,820) (1,102,953) (1,723,195)	INVESTMENT EARNINGS			253	1,228	, ,	10.23%
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)	INDIRECT COST ALLOCATIONS			-	-	65,800	0.00%
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)	CONTINGENCIES	(150,000)	(150,000)	-	-	150,000	0.00%
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)	DEBT SERVICE-BOND PRINCIPAL	(1,342,584)	(1,342,584)	(110,027)	(547,044)	795,540	40.75%
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)	DEBT SERVICE-BOND INTEREST	(128,442)	(128,442)	(12,396)	(65,077)	63,365	50.67%
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 (299,820) (1,102,953) (1,723,195)	HLC DAM CONSTRUCTION EXPENSES	(537,300)	(537,300)	(1,484)	(123,743)	413,557	23.03%
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)	TRANSFER IN - CBA	537,300	537,300	-	-	(537,300)	0.00%
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)	TRANSFER IN - SPLOST VI	348,499	348,499	61,399	161,386		46.31%
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)	DEBT SERVICE-GEFA PRINCIPAL	(256,751)	(256,751)	(41,164)	(114,343)		44.53%
TOTAL NON-OPERATING REVENUE (EXP): 620,242 620,242 (299,820) (1,102,953) (1,723,195)	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%
CHANGE IN NET POSITION: \$ - \$ 389,004 \$1,309,160 \$ 1,309,160	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	

Storm Water Fund

Schedule of Revenues, Expenses, and Changes in Net Position Budget and Actual For the Five Months Ending February 28, 2015

	BUDGET			MC	NTH OF		YTD	VARI	ANCE WITH	PERCENT	
	ORIG	INAL	AS A	AMENDED	FEI	BRUARY	-	FY2015	В	UDGET	USED
OPERATING REVENUES: STORM WATER UTILITY FEES	\$ 67	75,000	\$	675,000	\$	53,920	\$	269,906	\$	(405,094)	39.99%
LATE FEES		2,000	Ψ	12,000	Ψ	628	Ψ	3,181	Ψ	(8,819)	26.51%
TOTAL REVENUES:	68	37,000		687,000		54,548		273,087		(413,913)	39.75%
OPERATING EXPENSES:											
STORM WATER PERSONNEL COSTS	15	3,172		153,172		11,906		70,075		83,097	45.75%
STORM WATER MANAGEMENT	73	31,153		731,153		6,412		42,372		688,781	5.80%
TOTAL OPERATING EXPENSES:	88	34,325		884,325		18,318		112,447		771,878	12.72%
OPERATING INCOME (LOSS):	(19	7,325)		(197,325)		36,230		160,640		357,965	
NON-OPERATING SOURCES (USES)											
INVESTMENT EARNINGS		100		100		-		-		(100)	0.00%
RESERVE FUNDS	33	32,000		332,000		-		-		(332,000)	0.00%
INDIRECT COST ALLOCATIONS	(13	34,775 <u>)</u>		(134,775)				-		134,775	0.00%
TOTAL NON-OPERATING INCOME (EXP):	19	7,325		197,325				-		(197,325)	
CHANGE IN NET POSITION:	\$		\$	-	\$	36,230	\$	160,640	\$	160,640	

Road and Sidewalk Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual For the Five Months Ending February 28, 2015

		GET	MONTH OF	YTD	VARIANCE WITH	_
	ORIGINAL	AS AMENDED	FEBRUARY	FY2015	BUDGET	USED
REVENUES:						
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%
EXPENDITURES:						
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	
					- · · · · · · · · · · · · · · · · · · ·	
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%
					(,)	0.0070
TOTAL OTHER FINANCING SOURCES (USES).	540,698	540,698			(E40 600)	
TOTAL OTHER FINANCING SOURCES (USES):	540,696	540,696			(540,698)	
NET CHANGE IN FUND BALANCE	¢	¢.	<u> </u>	Ф (440 7EZ)	ቀ (440 757\	
NET CHANGE IN FUND BALANCE	<u></u>	Ф -	\$ (57,374)	\$ (112,757)	\$ (112,757)	

Hotel/Motel Tax Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

		BUD	GET		МО	NTH OF		YTD	VARI	ANCE WITH	PERCENT
	Ol	RIGINAL	AS /	AMENDED	FEE	BRUARY	F	Y2015	Е	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	

Rental Car Tax Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

		BUD	GET		MC	NTH OF		YTD	VARIA	ANCE WITH	PERCENT
	OF	RIGINAL	AS A	MENDED	FEE	BRUARY	F	Y2015	В	UDGET	USED
REVENUES:											
RENTAL CAR TAX REVENUE INVESTMENT EARNINGS	\$	70,000	\$	70,000 -	\$	16,679 -	\$	23,832	\$	(46,168) -	34.05% 0.00%
TOTAL REVENUES:		70,000		70,000		16,679		23,832		(46,168)	34.05%
EXPENDITURES:											
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:		70,000		70,000		2,000		6,000		64,000	8.57%
EXCESS (DEFICIENCY) OF REVENUES OVER											
EXPENDITURES:						14,679		17,832		17,832	
NET CHANGE IN FUND BALANCE	\$		\$		\$	14,679	\$	17,832	\$	17,832	

Municipal Court Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual

		BUD	GET		MC	NTH OF		YTD	VARIA	ANCE WITH	PERCENT
	OF	RIGINAL	AS A	AMENDED	FE	BRUARY	- 1	FY2015	В	UDGET	USED
REVENUES:											
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%
EXPENDITURES:											
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)	
OTHER FINANCING SOURCES (USES):											
CONTINGENCIES		(13,000)		(13,000)		_		_		13,000	0.00%
TRANSFERS TO GENERAL FUND		,		, ,		(64.020)		(244 606)		435,304	43.98%
TRANSFERS TO GENERAL FUND		(777,000)		(777,000)		(64,038)		(341,696)		435,304	43.90%
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	

Sanitation Fund

Schedule of Revenues, Expenses, and Changes in Net Position

Budget and Actual

	BUD	GET	MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2015	BUDGET	USED
OPERATING REVENUES:						
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:	1,182,200	1,182,200	99,814	520,190	(662,010)	44.00%
OPERATING EXPENSES:						
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:	972,526	972,526	72,594	397,970	574,556	40.92%
OPERATING INCOME (LOSS):	209,674	209,674	27,220	122,220	(87,454)	
OTHER FINANCING SOURCES (USES):						
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:	\$ -	\$ -	\$ 27,220	\$ 122,220	\$ 122,220	

Impact Fee Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual For the Five Months Ending February 28, 2015

	BUDGET			MO	NTH OF		YTD	VARI	ANCE WITH	PERCENT	
	0	RIGINAL	AS.	AMENDED	FEE	BRUARY		FY2015	B	BUDGET	USED
REVENUES:											
IMPACT FEES - RECREATION	\$	230,000	\$	230,000	\$	21,839	\$,	\$	(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:		522,200		522,200		81,099		293,277		(228,923)	56.16%
EXPENDITURES:											
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		81,099		293,277		223,313	
OTHER FINANCING COLIDOES (LISES)											
OTHER FINANCING SOURCES (USES) IMPACT FEES RESERVED CASH		200 506		200 506						(200 506)	0.00%
ADMINISTRATIVE COST ALLOCATIONS		298,586		298,586		-		-		(298,586)	0.00%
TRANSFER OUT - GENERAL FUND		(74,550)		(74,550)		-		(400,000)		74,550	
TRANSFER OUT - GENERAL FUND TRANSFER OUT - ROAD & SIDEWALK FUND		(180,000) (114,000)		(180,000) (114,000)		-		(180,000)		114,000	100.00% 0.00%
TRANSI ER OUT - ROAD & SIDEWAER I UND		(114,000)		(114,000)				-		114,000	0.00 /6
TOTAL OTHER FINANCING SOURCES (USES)		(69,964)		(69,964)		-		(180,000)		(110,036)	
							-				
NET CHANGE IN FUND BALANCE	\$	-	\$	-	\$	81,099	\$	113,277	\$	113,277	

CITY OF CANTON, GEORGIA SPLOST VI

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual

	BUD	GET	MONTH OF	MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FEBRUARY	FY2015	BUDGET	USED
REVENUES:							
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%
EXPENDITURES:							
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)	
OTHER FINANCING USES:							
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	