

**City of Canton, Georgia**  
**Cash Balances**

<b>Account Name</b>	<b>Reporting Unit</b>	<b>Balance 3/31/2015</b>
General Fund	Primary Government	\$ 8,824,170
General Fund Reserve	Primary Government	629,215
Police Forfeiture	Primary Government	34,924
Hotel/Motel Tax	Special Revenue Fund	146,945
Rental Car Tax	Special Revenue Fund	20,743
Impact Fee Fund - Parks & Rec	Capital Projects Fund	224,559
Impact Fee Fund - Police	Capital Projects Fund	123,833
Impact Fee Fund - Fire	Capital Projects Fund	93,121
Impact Fee Fund - Roads	Capital Projects Fund	714,004
Impact Fee Fund - Admin	Capital Projects Fund	25,644
SPLOST VI Operating	Capital Projects Fund	1,661,473
Road & Sidewalk Fund MMA	Capital Projects Fund	882,916
Road & Sidewalk Fund Checking	Capital Projects Fund	367,777
Water & Sewer Fund	Proprietary Fund	4,061,963
Storm Water Fund	Proprietary Fund	1,112,485
Sanitation Fund	Proprietary Fund	641,497
Municipal Court Fund	Agency Fund	377,686
Police Escrow Account	Agency Fund	30,215
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		<b>\$ 19,973,170</b>

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MARCH	FY2015	BUDGET	USED
<b><u>REVENUES:</u></b>						
TAXES	\$ 9,458,100	\$ 9,458,100	\$ 534,886	\$ 8,357,128	\$ (1,100,972)	88.36%
LICENSES AND PERMITS	888,500	888,500	66,464	1,402,996	514,496	157.91%
INTERGOVERNMENTAL	32,000	32,000	-	22,670	(9,330)	70.84%
FINES AND FORFEITURES	777,000	777,000	76,367	418,063	(358,937)	53.80%
CHARGES FOR SERVICES	51,725	51,725	6,724	44,248	(7,477)	85.54%
CONTRIBUTIONS & DONATIONS	15,000	15,000	1,595	9,104	(5,896)	60.69%
INVESTMENT EARNINGS	500	500	11	324	(176)	64.80%
MISCELLANEOUS	84,300	84,300	32,904	64,435	(19,865)	76.44%
<b>TOTAL REVENUES:</b>	<b>11,307,125</b>	<b>11,307,125</b>	<b>718,951</b>	<b>10,318,968</b>	<b>(988,157)</b>	<b>91.26%</b>
<b><u>EXPENDITURES:</u></b>						
<b>GENERAL GOVERNMENT</b>						
CITY COUNCIL	103,357	103,357	11,972	51,586	51,771	49.91%
CITY CLERK	109,508	109,508	13,632	49,097	60,411	44.83%
MAYOR	26,242	26,242	2,887	12,227	14,015	46.59%
CITY MANAGER	219,784	219,784	15,519	99,098	120,686	45.09%
ELECTIONS	22,000	22,000	-	10,531	11,469	47.87%
GENERAL ADMINISTRATION	224,754	224,754	13,453	108,887	115,867	48.45%
FINANCIAL ADMINISTRATION	269,665	269,665	19,028	130,700	138,965	48.47%
TAX COLLECTIONS	101,455	101,455	8,140	49,807	51,648	49.09%
HUMAN RESOURCES	124,740	124,740	24,087	76,579	48,161	61.39%
GENERAL GOVERNMENT BLDGS	221,301	221,301	15,618	75,830	145,471	34.27%
TECHNOLOGY	367,764	367,764	19,915	175,306	192,458	47.67%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,790,570</b>	<b>1,790,570</b>	<b>144,251</b>	<b>839,648</b>	<b>950,922</b>	<b>46.89%</b>
<b>JUDICIAL</b>	<b>247,830</b>	<b>247,830</b>	<b>17,774</b>	<b>122,909</b>	<b>124,921</b>	<b>49.59%</b>
<b>PUBLIC SAFETY</b>						
FIRE	2,349,038	2,349,038	141,137	1,005,378	1,343,660	42.80%
POLICE	4,593,619	4,593,619	235,164	1,827,382	2,766,237	39.78%
<b>TOTAL PUBLIC SAFETY</b>	<b>6,942,657</b>	<b>6,942,657</b>	<b>376,301</b>	<b>2,832,760</b>	<b>4,109,897</b>	<b>40.80%</b>
<b>PUBLIC WORKS</b>						
ENGINEERING	115,974	115,974	9,065	59,396	56,578	51.21%
STREETS	1,876,370	1,876,370	102,073	764,280	1,112,090	40.73%
<b>TOTAL PUBLIC WORKS</b>	<b>1,992,344</b>	<b>1,992,344</b>	<b>111,138</b>	<b>823,676</b>	<b>1,168,668</b>	<b>41.34%</b>

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MARCH	FY2015	BUDGET	USED
continued...						
CULTURE AND RECREATION	501,034	501,034	52,772	199,126	301,908	39.74%
HOUSING AND DEVELOPMENT						
BUILDING INSPECTION	431,718	431,718	24,242	156,931	274,787	36.35%
PLANNING AND ZONING	296,317	296,317	19,345	120,087	176,230	40.53%
CODE ENFORCEMENT	176,927	176,927	35,918	94,819	82,108	53.59%
ECONOMIC DEVELOPMENT	88,617	88,617	6,336	44,333	44,284	50.03%
DOWNTOWN DEVELOPMENT	89,381	89,381	2,406	42,951	46,430	48.05%
TOTAL HOUSING AND DEVELOPMENT	1,082,960	1,082,960	88,247	459,121	623,839	42.40%
TOTAL EXPENDITURES:	12,557,395	12,557,395	790,483	5,277,240	7,280,155	42.02%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(1,250,270)	(1,250,270)	(71,532)	5,041,728	6,291,998	
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	169,360	169,360	(243,910)	40.98%
CONTINGENCIES	(300,000)	(300,000)	-	-	300,000	0.00%
TRANSFER IN - PARKS IMPACT FEE FUND	180,000	180,000	-	180,000	-	100.00%
TRANSFER IN - HOTEL/MOTEL TAX FUND	120,000	120,000	60,000	60,000	(60,000)	50.00%
TRANSFERS OUT - CBA	(300,000)	(300,000)	-	(300,000)	-	100.00%
TOTAL OTHER FINANCING SOURCES (USES)	1,250,270	1,250,270	229,360	129,835	(1,120,435)	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 157,828	\$ 5,171,563	\$ 5,171,563	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MARCH	FY2015	BUDGET	USED
<b><u>OPERATING REVENUES:</u></b>						
WATER CHARGES	\$ 3,810,000	\$ 3,810,000	\$ 316,201	\$ 1,981,458	\$ (1,828,542)	52.01%
WATER TAP FEES	150,000	150,000	18,025	198,526	48,526	132.35%
SEWER CHARGES	4,730,000	4,730,000	414,020	2,455,224	(2,274,776)	51.91%
SEWER TAP FEES	450,000	450,000	4,500	527,374	77,374	117.19%
CONNECTION FEES	32,000	32,000	4,100	18,675	(13,325)	58.36%
TURN ON FEES	70,000	70,000	6,150	25,687	(44,313)	36.70%
TRANSFER OF SERVICE FEES	1,000	1,000	-	50	(950)	5.00%
BAD CHECK FEES	2,800	2,800	140	875	(1,925)	31.25%
LATE FEES	130,000	130,000	8,362	62,554	(67,446)	48.12%
MISCELLANEOUS REVENUE	15,000	15,000	-	1,344	(13,656)	8.96%
<b>TOTAL OPERATING REVENUES:</b>	<b>9,390,800</b>	<b>9,390,800</b>	<b>771,498</b>	<b>5,271,766</b>	<b>(4,119,034)</b>	<b>56.14%</b>
<b><u>OPERATING EXPENSES:</u></b>						
SANITARY SEWER MAINTENANCE	263,500	263,500	10,831	171,592	91,908	65.12%
SEWER LIFT STATIONS	228,726	228,726	15,563	88,257	140,469	38.59%
SEWAGE TREATMENT PLANT						
OPERATIONS	772,284	772,284	62,406	290,220	482,064	37.58%
SEWAGE TREATMENT PLANT UPGRADES	4,835,000	4,835,000	27,580	143,223	4,691,777	2.96%
WATER ADMINISTRATION	673,674	673,674	31,962	236,373	437,301	35.09%
CONTRACTED SERVICES	1,575,938	1,575,938	127,615	765,690	810,248	48.59%
RESERVOIR MANAGEMENT	158,387	158,387	1,395	34,213	124,174	21.60%
WATER SUPPLY/PURCHASES FOR RESALE	110,000	110,000	6,611	49,451	60,549	44.96%
WATER TREATMENT	627,933	627,933	25,768	315,535	312,398	50.25%
WATER DISTRIBUTION	765,600	765,600	35,062	341,704	423,896	44.63%
<b>TOTAL OPERATING EXPENSES:</b>	<b>10,011,042</b>	<b>10,011,042</b>	<b>344,793</b>	<b>2,436,258</b>	<b>7,574,784</b>	<b>24.34%</b>
 <b>OPERATING INCOME (LOSS):</b>	 <b>(620,242)</b>	 <b>(620,242)</b>	 <b>426,705</b>	 <b>2,835,508</b>	 <b>3,455,750</b>	
<b><u>NON-OPERATING SOURCES (USES)</u></b>						
GEFA NOTE	4,800,000	4,800,000	50,753	184,395	(4,615,605)	3.84%
RESERVE FUNDS	250,000	250,000	-	-	(250,000)	0.00%
INVESTMENT EARNINGS	12,000	12,000	335	1,310	(10,690)	10.92%
INDIRECT COST ALLOCATIONS	(65,800)	(65,800)	(32,900)	(32,900)	32,900	50.00%
CONTINGENCIES	(150,000)	(150,000)	-	-	150,000	0.00%
DEBT SERVICE-BOND PRINCIPAL	(1,342,584)	(1,342,584)	(111,670)	(658,714)	683,870	49.06%
DEBT SERVICE-BOND INTEREST	(128,442)	(128,442)	(10,752)	(75,829)	52,613	59.04%
HLC DAM CONSTRUCTION EXPENSES	(537,300)	(537,300)	(405)	(124,148)	413,152	23.11%
TRANSFER IN - CBA	537,300	537,300	-	-	(537,300)	0.00%
TRANSFER IN - SPLOST VI	348,499	348,499	12,863	174,249	(174,250)	50.00%
DEBT SERVICE-GEFA PRINCIPAL	(256,751)	(256,751)	(10,161)	(126,956)	129,795	49.45%
DEBT SERVICE-GEFA INTEREST	(235,010)	(235,010)	(12,435)	(105,834)	129,176	45.03%
TRANSFER OUT - CBA	(2,611,670)	(2,611,670)	(65,454)	(528,885)	2,082,785	20.25%
 <b>TOTAL NON-OPERATING REVENUE (EXP):</b>	 <b>620,242</b>	 <b>620,242</b>	 <b>(179,826)</b>	 <b>(1,293,313)</b>	 <b>(1,913,555)</b>	
 <b>CHANGE IN NET POSITION:</b>	 <b>\$ -</b>	 <b>\$ -</b>	 <b>\$ 246,879</b>	 <b>\$ 1,542,196</b>	 <b>\$ 1,542,196</b>	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MARCH	FY2015	BUDGET	USED
<u>OPERATING REVENUES:</u>						
STORM WATER UTILITY FEES	\$ 675,000	\$ 675,000	\$ 54,386	\$ 324,292	\$ (350,708)	48.04%
LATE FEES	12,000	12,000	518	3,699	(8,301)	30.82%
TOTAL REVENUES:	687,000	687,000	54,904	327,991	(359,009)	47.74%
<u>OPERATING EXPENSES:</u>						
STORM WATER PERSONNEL COSTS	153,172	153,172	12,093	82,168	71,004	53.64%
STORM WATER MANAGEMENT	731,153	731,153	1,056	43,622	687,531	5.97%
TOTAL OPERATING EXPENSES:	884,325	884,325	13,149	125,790	758,535	14.22%
OPERATING INCOME (LOSS):	(197,325)	(197,325)	41,755	202,201	399,526	
<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)	(67,388)	(67,388)	67,387	50.00%
TOTAL NON-OPERATING INCOME (EXP):	197,325	197,325	(67,388)	(67,388)	(264,713)	
CHANGE IN NET POSITION:	\$ -	\$ -	\$ (25,633)	\$ 134,813	\$ 134,813	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MARCH	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	46	274	(2,226)	10.96%
TOTAL REVENUES:	1,224,131	1,224,131	46	733,980	(490,151)	59.96%
<u>EXPENDITURES:</u>						
INFRASTRUCTURE CONSTRUCTION	1,764,829	1,764,829	-	846,691	918,138	47.98%
TOTAL EXPENDITURES:	1,764,829	1,764,829	-	846,691	918,138	47.98%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(540,698)	(540,698)	46	(112,711)	427,987	
<u>OTHER FINANCING SOURCES:</u>						
RESERVE FUNDS	124,700	124,700	112,711	112,711	(11,989)	90.39%
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	112,711	112,711	(427,987)	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 112,757	\$ -	\$ -	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MARCH	FY2015	BUDGET	USED
<u>REVENUES:</u>						
HOTEL/MOTEL TAX REVENUE	\$ 360,000	\$ 360,000	\$ 33,201	\$ 196,205	\$ (163,795)	54.50%
INVESTMENT EARNINGS	200	200	5	30	(170)	15.00%
TOTAL REVENUES:	360,200	360,200	33,206	196,235	(163,965)	54.48%
<u>EXPENDITURES:</u>						
THEATRE SUPPLEMENT	114,236	114,236	9,519	57,118	57,118	50.00%
CANTON D.D.A.	51,000	51,000	-	25,519	25,481	50.04%
CANTON MAIN STREET	10,000	10,000	5,000	10,000	-	100.00%
TREE CITY COMMISSION	3,500	3,500	291	1,750	1,750	50.00%
CHAMBER OF COMMERCE	15,000	15,000	7,500	15,000	-	100.00%
CANTON TOURISM, INC	90,000	90,000	45,000	90,000	-	100.00%
CHEROKEE CO ARTS COUNCIL	15,000	15,000	7,500	15,000	-	100.00%
CHEROKEE CO HISTORICAL SOCIETY	10,000	10,000	5,000	10,000	-	100.00%
TOTAL EXPENDITURES:	308,736	308,736	79,810	224,387	84,349	72.68%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	51,464	51,464	(46,604)	(28,152)	(79,616)	
<u>OTHER FINANCING SOURCES (USES):</u>						
RESERVE FUNDS	68,536	68,536	68,536	68,536	-	100.00%
TRANSFER TO GENERAL FUND	(120,000)	(120,000)	(60,000)	(60,000)	60,000	50.00%
TOTAL OTHER FINANCING SOURCES (USES):	(51,464)	(51,464)	8,536	8,536	60,000	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ (38,068)	\$ (19,616)	\$ (19,616)	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MARCH	FY2015	BUDGET	USED
<u>REVENUES:</u>						
RENTAL CAR TAX REVENUE	\$ 70,000	\$ 70,000	\$ 4,911	\$ 28,743	\$ (41,257)	41.06%
TOTAL REVENUES:	70,000	70,000	4,911	28,743	(41,257)	41.06%
<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	8,000	12,000	40.00%
TOTAL EXPENDITURES:	70,000	70,000	2,000	8,000	62,000	11.43%
EXCESS (DEFICIENCY) OF REVENUES OVER						
EXPENDITURES:	-	-	2,911	20,743	20,743	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 2,911	\$ 20,743	\$ 20,743	



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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MARCH	FY2015	BUDGET	USED
<u>REVENUES:</u>						
PUBLIC SAFETY ID CARDS	\$ 16,000	\$ 16,000	\$ 1,245	\$ 7,474	\$ (8,526)	46.71%
ACCIDENT REPORTS	5,000	5,000	590	3,419	(1,581)	68.38%
FALSE ALARM FEES	8,000	8,000	350	4,200	(3,800)	52.50%
INCIDENT REPORTS	1,500	1,500	76	681	(819)	45.40%
BACKGROUND CHECK FEES	3,000	3,000	405	1,540	(1,460)	51.33%
OTHER FEES	1,500	1,500	150	255	(1,245)	17.00%
MUNICIPAL COURT FINES	900,000	900,000	97,748	552,658	(347,342)	61.41%
PARKING VIOLATIONS	3,000	3,000	5	2,145	(855)	71.50%
FORFEITURES	110,000	110,000	23,560	59,275	(50,725)	53.89%
INVESTMENT EARNINGS	500	500	8	52	(448)	10.40%
MISCELLANEOUS REVENUE	30,000	30,000	3,405	16,288	(13,712)	54.29%
TOTAL REVENUES:	1,078,500	1,078,500	127,542	647,987	(430,513)	60.08%
<u>EXPENDITURES:</u>						
PEACE OFFICERS ANNUITY BENEFIT	38,700	38,700	4,138	22,565	16,135	58.31%
ADMINISTRATIVE FEES	500	500	23	183	317	36.52%
CONTRACT LABOR	67,500	67,500	3,917	34,750	32,750	51.48%
INTERGOVERNMENTAL PAYMENTS	181,800	181,800	20,336	106,983	74,817	58.85%
TOTAL EXPENDITURES:	288,500	288,500	28,414	164,481	124,019	57.01%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	790,000	790,000	99,128	483,506	(306,494)	
<u>OTHER FINANCING SOURCES (USES):</u>						
CONTINGENCIES	(13,000)	(13,000)	-	-	13,000	0.00%
TRANSFERS TO GENERAL FUND	(777,000)	(777,000)	(76,367)	(418,063)	358,937	53.80%
TOTAL OTHER FINANCING SOURCES (USES)	(790,000)	(790,000)	(76,367)	(418,063)	371,937	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 22,761	\$ 65,443	\$ 65,443	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MARCH	FY2015	BUDGET	USED
<b><u>OPERATING REVENUES:</u></b>						
SANITATION COLLECTION FEES	\$ 1,125,000	\$ 1,125,000	\$ 97,680	\$ 596,165	\$ (528,835)	52.99%
ROLLOFF SITE COLLECTION FEES	30,000	30,000	1,990	10,590	(19,410)	35.30%
CONNECTION FEES	7,000	7,000	700	4,706	(2,294)	67.23%
TRANSFER OF SERVICE FEES	200	200	50	100	(100)	50.00%
PENALTIES AND INTEREST	20,000	20,000	1,684	10,734	(9,266)	53.67%
TOTAL OPERATING REVENUES:	<u>1,182,200</u>	<u>1,182,200</u>	<u>102,104</u>	<u>622,294</u>	<u>(559,906)</u>	52.64%
<b><u>OPERATING EXPENSES:</u></b>						
PERSONNEL COSTS	44,926	44,926	3,269	28,386	16,540	63.18%
SOLID WASTE COLLECTION	870,000	870,000	67,712	420,720	449,280	48.36%
ROLLOFF DISPOSAL SERVICES	36,000	36,000	3,145	11,492	24,508	31.92%
OTHER OPERATING EXPENSES	21,600	21,600	300	11,798	9,802	54.62%
TOTAL OPERATING EXPENSES:	<u>972,526</u>	<u>972,526</u>	<u>74,426</u>	<u>472,396</u>	<u>500,130</u>	48.57%
OPERATING INCOME (LOSS):	<u>209,674</u>	<u>209,674</u>	<u>27,678</u>	<u>149,898</u>	<u>(59,776)</u>	
<b><u>OTHER FINANCING SOURCES (USES):</u></b>						
INDIRECT COST ALLOCATIONS	(138,145)	(138,145)	(69,073)	(69,073)	69,072	50.00%
CONTINGENCIES	(61,329)	(61,329)	-	-	61,329	0.00%
LANDFILL CLOSURE	<u>(10,200)</u>	<u>(10,200)</u>	<u>-</u>	<u>(200)</u>	<u>10,000</u>	1.96%
TOTAL OTHER FINANCING USES:	<u>(209,674)</u>	<u>(209,674)</u>	<u>(69,073)</u>	<u>(69,273)</u>	<u>140,401</u>	
CHANGE IN NET POSITION:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (41,395)</u>	<u>\$ 80,626</u>	<u>\$ 80,626</u>	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MARCH	FY2015	BUDGET	USED
<u>REVENUES:</u>						
IMPACT FEES - RECREATION	\$ 230,000	\$ 230,000	\$ 8,128	\$ 131,065	\$ (98,935)	56.98%
IMPACT FEES - POLICE DEPT	15,000	15,000	428	34,854	19,854	232.36%
IMPACT FEES - FIRE DEPT	78,500	78,500	2,292	38,930	(39,570)	49.59%
IMPACT FEES - ROADS	182,900	182,900	4,765	91,157	(91,743)	49.84%
IMPACT FEES - ADMINISTRATIVE FEES	15,500	15,500	1,170	14,025	(1,475)	90.48%
INVESTMENT EARNINGS	300	300	7	36	(264)	12.00%
TOTAL REVENUES:	522,200	522,200	16,790	310,067	(212,133)	59.38%
<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	16,790	310,067	240,103	
<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	\$ -	\$ -	\$ 16,790	\$ 130,067	\$ 130,067	

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

	BUDGET		MONTH OF	MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	MARCH	FY2015	BUDGET	USED
<u>REVENUES:</u>							
SPLOST VI REVENUE (INTERGOVERNMENTAL	\$ 2,800,000	\$ 2,800,000	\$ 235,669	\$ -	\$ 1,335,248	\$ (1,464,752)	47.69%
INVESTMENT EARNINGS	500	500	33	38	180	(320)	35.96%
TOTAL REVENUES:	2,800,500	2,800,500	235,702	38	1,335,428	(1,465,072)	47.69%
<u>EXPENDITURES:</u>							
STREETS-INFRASTRUCTURE	303,000	303,000	-	2,980	2,980	300,020	0.98%
PARKS & RECREATION-SITE & IMPROVEMENT	260,000	260,000	-	-	-	260,000	0.00%
GENERAL GOVERNMENT-BUILDINGS	950,000	950,000	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	3,340	2,980	339,457	1,248,543	21.38%
EXCESS (DEFICIENCY) OF REVENUES OVER							
EXPENDITURES:	1,212,500	1,212,500	232,362	(2,942)	995,971	(216,529)	
<u>OTHER FINANCING USES:</u>							
RESERVE FUNDS	519,611	519,611	-	-	-	(519,611)	0.00%
TRANSFER OUT - CBA	(726,784)	(726,784)	(60,552)	(60,561)	(363,640)	363,144	50.03%
TRANSFER OUT - URA	(354,830)	(354,830)	(29,569)	(29,569)	(177,414)	177,416	50.00%
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)	(174,248)	174,251	50.00%
TOTAL OTHER FINANCING SOURCES (USES):	(1,212,500)	(1,212,500)	(151,519)	(102,993)	(715,303)	497,197	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 80,843	\$ (105,935)	\$ 280,668	\$ 280,668	