CITY OF CANTON, GEORGIA

Cash and Investments

Account Name	Account Type	Balance 10/31/2022
General Fund	Demand/Checking	$ 4,721,100
General Fund Reserve	Certificate of Deposit	651,928
General Fund GF1 Investment	Investments	10,082,555
General Fund Technology Fund	Demand/Checking	-
General Fund Explorer's Account	Demand/Checking	10,196
Police Forfeiture	Demand/Checking	5,874
American Rescue Plan Act (ARPA)	Investments	1,214,194
Hotel/Motel Tax	Demand/Checking	494,476
Rental Car Tax	Demand/Checking	111,465
Rental Car Tax UST Investment	Investments	102,234
SPLOST VII	Demand/Checking	3,183,701
Road & Sidewalk Fund	Demand/Checking	33,257
Road & Sidewalk UST Investment	Investments	2,044,688
Impact Fee Fund - Parks & Rec	Demand/Checking	1,805,218
Impact Fee Fund - Police	Demand/Checking	198,892
Impact Fee Fund - Police UST Investment	Investments	102,234
Impact Fee Fund - Roads	Demand/Checking	746,270
Impact Fee Fund - Roads UST Investment	Investments	1,124,579
Impact Fee Fund - Admin	Demand/Checking	62,420
Water & Sewer Fund	Demand/Checking	508,519
Water & Sewer 2021 Bond Funds	Money Market	37,451,794
Water & Sewer UST Investment	Investments	2,093,768
Water & Sewer GF1 Investment	Investments	9,298,210
Water & Sewer GF1 Retainage	Investments	3,117,572
Storm Water Fund	Demand/Checking	21,363
Sanitation Fund	Demand/Checking	92,265
Municipal Court Fund	Demand/Checking	285,649
Police Escrow Account	Demand/Checking	59,085
		$ 79,623,506

CITY OF CANTON, GEORGIA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending October 31, 2022

	BUDGET	MONTH OF OCTOBER	YTD FY 2022	VARIANCE WITH BUDGET	PERCENT USED
REVENUES					
TAXES	$ 15,800,380	$ 3,054,620	$ 3,054,620	$ (12,745,760)	19.33%
LICENSES AND PERMITS	1,154,000	136,934	136,934	(1,017,066)	11.87%
INTERGOVERNMENTAL	25,000	-	-	(25,000)	0.00%
FINES AND FORFEITURES	1,550,000	138,897	138,897	(1,411,103)	8.96%
CHARGES FOR SERVICES	260,445	22,252	22,252	(238,193)	8.54%
CONTRIBUTIONS & DONATIONS	3,000	-	-	(3,000)	0.00%
INVESTMENT EARNINGS	5,000	92	92	(4,908)	1.84%
MISCELLANEOUS	46,982	1,304	1,304	(45,678)	2.78%
TOTAL REVENUES	18,844,807	3,354,099	3,354,099	(15,490,708)	17.80%
EXPENDITURES					
GENERAL GOVERNMENT					
CITY COUNCIL	96,366	16,601	16,601	79,765	17.23%
CITY CLERK	111,166	10,871	10,871	100,295	9.78%
MAYOR	15,235	2,726	2,726	12,509	17.89%
CITY MANAGER	415,573	26,116	26,116	389,457	6.28%
ELECTIONS	21,000	-	-	21,000	0.00%
GENERAL ADMINISTRATION	1,277,134	88,729	88,729	1,188,405	6.95%
FINANCIAL ADMINISTRATION	286,432	17,469	17,469	268,963	6.10%
HUMAN RESOURCES	177,548	16,040	16,040	161,508	9.03%
GENERAL GOVERNMENT BLDGS	1,208,206	26,040	26,040	1,182,166	2.16%
PUBLIC INFORMATION	65,722	7,328	7,328	58,394	11.15%
TECHNOLOGY	321,629	60,271	60,271	261,358	18.74%
GIS	114,704	3,600	3,600	111,104	3.14%
TOTAL GENERAL GOVERNMENT	4,110,715	275,791	275,791	3,834,924	6.71%
JUDICIAL	377,005	21,607	21,607	355,398	5.73%
PUBLIC SAFETY					
POLICE	6,145,780	377,822	377,822	5,767,958	6.15%
PUBLIC WORKS					
STREETS	1,997,469	84,814	84,814	1,912,655	4.25%

CITY OF CANTON, GEORGIA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending October 31, 2022

	BUDGET	MONTH OF OCTOBER	YTD FY 2022	VARIANCE WITH BUDGET	PERCENT USED
continued…					
CULTURE AND RECREATION					
PARKS AND RECREATION	655,426	40,921	40,921	614,505	6.24%
THEATER	178,269	7,617	7,617	170,652	4.27%
TOTAL CULTURE AND RECREATION	833,695	48,538	48,538	785,157	5.82%
HOUSING AND DEVELOPMENT					
BUILDING & SAFETY SERVICES	1,022,529	67,344	67,344	955,185	6.59%
REDEVELOPMENT & HOUSING	670,057	6,336	6,336	663,721	0.95%
PLANNING AND ZONING	689,341	79,149	79,149	610,192	11.48%
ECONOMIC DEVELOPMENT	162,310	13,359	13,359	148,951	8.23%
DOWNTOWN DEVELOPMENT	100,611	7,009	7,009	93,602	6.97%
TOTAL HOUSING AND DEVELOPMENT	2,644,848	173,197	173,197	2,471,651	6.55%
TOTAL EXPENDITURES	16,109,512	981,769	981,769	15,127,743	6.09%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,735,295	2,372,330	2,372,330	(362,965)	
OTHER FINANCING SOURCES (USES)					
RESERVE FUNDS	1,612,792	-	-	(1,612,792)	0.00%
CONTINGENCIES	(449,729)	-	-	449,729	0.00%
PAYMENTS TO OTHERS	(5,440,000)	-	-	5,440,000	0.00%
TRANSFER IN - ARPA FUND	1,184,742	-	-	(1,184,742)	0.00%
TRANSFER IN - IMPACT FEE FUND	49,300	-	-	(49,300)	0.00%
TRANSFER IN - HOTEL/MOTEL TAX FUND	307,600	-	-	(307,600)	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	(2,735,295)	-	-	2,735,295	
NET CHANGE IN FUND BALANCE	$ -	$ 2,372,330	$ 2,372,330	$ 2,372,330	

CITY OF CANTON, GEORGIA
Water & Sewer Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Period Ending October 31, 2022

	BUDGET	MONTH OF OCTOBER	YTD FY 2022	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES					
WATER CHARGES	$ 6,123,500	$ 634,281	$ 634,281	$ (5,489,219)	10.36%
WATER TAP FEES	500,000	8,990	8,990	(491,010)	1.80%
SEWER CHARGES	7,373,000	685,683	685,683	(6,687,317)	9.30%
SEWER TAP FEES	2,000,000	13,500	13,500	(1,986,500)	0.68%
CONNECTION FEES	54,600	3,175	3,175	(51,425)	5.82%
TURN ON FEES	18,000	1,950	1,950	(16,050)	10.83%
BAD CHECK FEES	4,000	665	665	(3,335)	16.63%
LATE FEES	120,000	7,866	7,866	(112,134)	6.56%
MISCELLANEOUS REVENUE	3,500	-	-	(3,500)	0.00%
TOTAL OPERATING REVENUES	16,196,600	1,356,110	1,356,110	(14,840,490)	8.37%
OPERATING EXPENSES					
SANITARY SEWER MAINTENANCE	2,070,000	-	-	2,070,000	0.00%
SEWER LIFT STATIONS	746,000	181,079	181,079	564,921	24.27%
SEWAGE TREATMENT PLANT					
CURRENT OPERATIONS & MAINTENANCE	968,000	62,115	62,115	905,885	6.42%
NEW SEWAGE TREATMENT PLANT	20,889,500	-	-	20,889,500	0.00%
WATER ADMINISTRATION	1,007,480	58,199	58,199	949,281	5.78%
CONTRACTED SERVICES	1,787,040	145,833	145,833	1,641,207	8.16%
RESERVOIR MANAGEMENT	207,510	36	36	207,474	0.02%
WATER SUPPLY/PURCHASES FOR RESALE	160,000	389	389	159,611	0.24%
WATER TREATMENT	3,640,400	13,667	13,667	3,626,733	0.38%
WATER DISTRIBUTION	4,145,500	6,250	6,250	4,139,250	0.15%
TOTAL OPERATING EXPENSES	35,621,430	467,568	467,568	35,153,862	1.31%
OPERATING INCOME (LOSS)	(19,424,830)	888,542	888,542	20,313,372	
NON-OPERATING SOURCES (USES)					
RESERVE FUNDS	7,462,055	-	-	(7,462,055)	0.00%
INVESTMENT EARNINGS	5,000	-	-	(5,000)	0.00%
INDIRECT COST ALLOCATIONS	(412,856)	-	-	412,856	0.00%
CONTINGENCIES	(550,000)	-	-	550,000	0.00%
PROCEEDS FROM DEBT ISSUANCE	18,800,000	-	-	(18,800,000)	0.00%
DEBT SERVICE-GEFA PRINCIPAL	(405,833)	(33,613)	(33,613)	372,220	8.28%
DEBT SERVICE-GEFA INTEREST	(85,297)	(7,314)	(7,314)	77,983	8.57%
DEBT SERVICE-2021 W&S BONDS PRINCIPAL	(1,490,000)	-	-	1,490,000	0.00%
DEBT SERVICE-2021 W&S BONDS INTEREST	(1,598,775)	(653,100)	(653,100)	945,675	40.85%
DEBT SERVICE-2021 W&S BOND PREMIUM	-	-	-	-	0.00%
TRANSFER OUT - GENERAL FUND	(500,000)	-	-	500,000	0.00%
TRANSFER OUT - CBA	(1,799,464)	(51,267)	(51,267)	1,748,197	2.85%
TOTAL NON-OPERATING REVENUE (EXP)	19,424,830	(745,294)	(745,294)	(20,170,124)	
CHANGE IN NET POSITION	$ -	$ 143,248	$ 143,248	$ 143,248	

CITY OF CANTON, GEORGIA
Storm Water Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Period Ending October 31, 2022

	BUDGET	MONTH OF OCTOBER	YTD FY 2022	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES					
STORM WATER UTILITY FEES	$ 350,000	$ 32,002	$ 32,002	$ (317,998)	9.14%
LATE FEES	2,800	231	231	(2,569)	8.25%
TOTAL REVENUES	352,800	32,233	32,233	(320,567)	9.14%
OPERATING EXPENSES					
STORM WATER MANAGEMENT	40,819	-	-	40,819	0.00%
INFRASTRUCTURE REPAIRS & MAINT	50,000	-	-	50,000	0.00%
CAPITAL OUTLAY	175,000	42,457	42,457	132,543	24.26%
TOTAL OPERATING EXPENSES	265,819	42,457	42,457	223,362	15.97%
OPERATING INCOME (LOSS)	86,981	(10,224)	(10,224)	(97,205)	
NON-OPERATING SOURCES (USES)					
INDIRECT COST ALLOCATIONS	(86,981)	-	-	86,981	0.00%
TOTAL NON-OPERATING INCOME (EXP)	(86,981)	-	-	86,981	
CHANGE IN NET POSITION	$ -	$ (10,224)	$ (10,224)	$ (10,224)	

CITY OF CANTON, GEORGIA
Sanitation Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Period Ending October 31, 2022

	BUDGET	MONTH OF OCTOBER	YTD FY 2022	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES					
SANITATION FRANCHISE FEES	$ 462,500	$ -	$ -	$ (462,500)	0.00%
TOTAL OPERATING REVENUES	462,500	-	-	(462,500)	0.00%
OPERATING EXPENSES					
PERSONNEL COSTS	233,959	13,767	13,767	220,192	5.88%
PROFESSIONAL SERVICES	3,000	-	-	3,000	0.00%
ROLLOFF DISPOSAL SERVICES	120,000	1,864	1,864	118,136	1.55%
OTHER OPERATING EXPENSES	12,320	-	-	12,320	0.00%
TOTAL OPERATING EXPENSES	369,279	15,631	15,631	353,648	4.23%
OPERATING INCOME (LOSS)	93,221	(15,631)	(15,631)	(108,852)	
OTHER FINANCING SOURCES (USES)					
INDIRECT COST ALLOCATIONS	(93,221)	-	-	93,221	0.00%
TOTAL OTHER FINANCING USES	(93,221)	-	-	93,221	
CHANGE IN NET POSITION	$ -	$ (15,631)	$ (15,631)	$ (15,631)	

CITY OF CANTON, GEORGIA
Road and Sidewalk Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending October 31, 2022

	BUDGET	MONTH OF OCTOBER	YTD FY 2022	VARIANCE WITH BUDGET	PERCENT USED
<u>REVENUES</u>					
INVESTMENT EARNINGS	$ -	$ -	$ -	$ -	0.00%
TOTAL REVENUES	-	-	-	-	0.00%
<u>EXPENDITURES</u>					
INFRASTRUCTURE CONSTRUCTION	-	-	-	-	0.00%
TOTAL EXPENDITURES	-	-	-	-	0.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	
<u>OTHER FINANCING SOURCES</u>					
RESERVE FUNDS	-	-	-	-	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ -	$ -	

CITY OF CANTON, GEORGIA
American Rescue Plan Act (ARPA) Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending October 31, 2022

	BUDGET	MONTH OF OCTOBER	YTD FY 2022	VARIANCE WITH BUDGET	PERCENT USED
REVENUES					
ARPA REVENUE	$ 1,214,195	$ -	$ -	$ (1,214,195)	0.00%
TOTAL REVENUES	1,214,195	-	-	(1,214,195)	0.00%
EXPENDITURES					
ARPA MANAGEMENT	-	-	-	-	0.00%
TOTAL EXPENDITURES	-	-	-	-	0.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,214,195	-	-	(1,214,195)	
OTHER FINANCING SOURCES (USES)					
INDIRECT COST ALLOCATION	(29,453)	-	-	29,453	0.00%
TRANSFER OUT - GENERAL FUND	(1,184,742)		-	1,184,742	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	(1,214,195)	-	-	1,214,195	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ -	$ -	

CITY OF CANTON, GEORGIA
Hotel/Motel Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending October 31, 2022

	BUDGET	MONTH OF OCTOBER	YTD FY 2022	VARIANCE WITH BUDGET	PERCENT USED
REVENUES					
HOTEL/MOTEL TAX REVENUE	$ 680,000	$ 74,634	$ 74,634	$ (605,366)	10.98%
INVESTMENT EARNINGS	100	-	-	(100)	0.00%
TOTAL REVENUES	680,100	74,634	74,634	(605,466)	10.97%
EXPENDITURES					
CANTON MAIN STREET	50,000	-	-	50,000	0.00%
CHAMBER OF COMMERCE	10,000	-	-	10,000	0.00%
CANTON TOURISM, INC	237,500	-	-	237,500	0.00%
CHEROKEE CO HISTORICAL SOCIETY	75,000	-	-	75,000	0.00%
TOTAL EXPENDITURES	372,500	-	-	372,500	0.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	307,600	74,634	74,634	(232,966)	
OTHER FINANCING SOURCES (USES)					
RESERVE FUNDS	-	-	-	-	100.00%
TRANSFER OUT - GENERAL FUND	(307,600)	-	-	307,600	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	(307,600)	-	-	307,600	
NET CHANGE IN FUND BALANCE	$ -	$ 74,634	$ 74,634	$ 74,634	

CITY OF CANTON, GEORGIA
Rental Car Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending October 31, 2022

	BUDGET	MONTH OF OCTOBER	YTD FY 2022	VARIANCE WITH BUDGET	PERCENT USED
REVENUES					
RENTAL CAR TAX REVENUE	$ 110,000	$ 12,942	$ 12,942	$ (97,058)	11.77%
INVESTMENT EARNINGS	100	1	1	(99)	1.00%
TOTAL REVENUES	110,100	12,943	12,943	(97,157)	11.76%
EXPENDITURES					
PAYMENTS TO OTHER AGENCIES (LIBRARY)	30,000	-	-	30,000	0.00%
PAYMENTS TO OTHER AGENCIES (CCOED)	24,000	-	-	24,000	0.00%
CAPITAL OUTLAY - PARKS & REC	56,100	-	-	56,100	0.00%
TOTAL EXPENDITURES	110,100	-	-	110,100	0.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	12,943	12,943	12,943	
NET CHANGE IN FUND BALANCE	$ -	$ 12,943	$ 12,943	$ 12,943	

CITY OF CANTON, GEORGIA
Municipal Court Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending October 31, 2022

	BUDGET	MONTH OF OCTOBER	YTD FY 2022	VARIANCE WITH BUDGET	PERCENT USED
REVENUES					
PUBLIC SAFETY ID CARDS	$ 18,180	$ 2,060	$ 2,060	$ (16,120)	11.33%
ACCIDENT REPORTS	12,593	1,075	1,075	(11,518)	8.54%
FALSE ALARM FEES	540	-	-	(540)	0.00%
INCIDENT REPORTS	842	72	72	(770)	8.55%
BACKGROUND CHECK FEES	1,971	210	210	(1,761)	10.65%
OTHER FEES	350	293	293	(57)	83.71%
MUNICIPAL COURT FINES	257,917	13,079	13,079	(244,838)	5.07%
FORFEITURES	9,149	2,120	2,120	(7,029)	23.17%
INVESTMENT EARNINGS	50	5	5	(45)	10.00%
MISCELLANEOUS REVENUE	76,312	4,427	4,427	(71,885)	5.80%
TOTAL REVENUES	377,904	23,341	23,341	(354,563)	6.18%
EXPENDITURES					
PEACE OFFICERS ANNUITY BENEFIT	10,149	4,505	4,505	5,644	44.39%
ADMINISTRATIVE FEES	1,000	175	175	825	17.54%
CONTRACT LABOR	17,626	6,106	6,106	11,520	34.64%
INTERGOVERNMENTAL PAYMENTS	50,743	12,529	12,529	38,214	24.69%
PAYMENTS TO OTHERS	298,386	-	-	298,386	0.00%
TOTAL EXPENDITURES	377,904	23,315	23,315	354,589	6.17%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	26	26	26	
NET CHANGE IN FUND BALANCE	$ -	$ 26	$ 26	$ 26	

CITY OF CANTON, GEORGIA
Impact Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending October 31, 2022

	BUDGET	MONTH OF OCTOBER	YTD FY 2022	VARIANCE WITH BUDGET	PERCENT USED
REVENUES					
IMPACT FEES - RECREATION	$ 1,300,000	$ 5,619	$ 5,619	$ (1,294,381)	0.43%
IMPACT FEES - POLICE DEPT	40,000	308	308	(39,692)	0.77%
IMPACT FEES - FIRE DEPT	270,000	2,156	2,156	(267,844)	0.80%
IMPACT FEES - ROADS	200,000	811	811	(199,189)	0.41%
IMPACT FEES - ADMINISTRATIVE FEES	58,000	460	460	(57,540)	0.79%
FEDERAL GOVERNMENT GRANTS	-	-	-	-	100.00%
INVESTMENT EARNINGS	-	46	46	46	100.00%
TOTAL REVENUES	1,868,000	9,400	9,400	(1,858,600)	0.50%
EXPENDITURES					
ADMINISTRATIVE/COUNSULTING FEES	49,000	-	-	49,000	0.00%
POLICE- EQUIPMENT	100,000	-	-	100,000	0.00%
ROADS- INFRASTRUCTURE	50,000	-	-	50,000	0.00%
PARKS- PURCHASES & IMPROVEMENTS	2,700,000	-	-	2,700,000	0.00%
TOTAL EXPENDITURES	2,899,000	-	-	2,899,000	0.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,031,000)	9,400	9,400	1,040,400	
OTHER FINANCING SOURCES (USES)					
IMPACT FEES RESERVED CASH	1,630,000	-	-	(1,630,000)	0.00%
CONTINGENCIES	(300,000)	-	-	300,000	0.00%
TRANSFER TO GENERAL FUND	(29,000)	-	-	29,000	0.00%
PAYMENTS TO OTHER AGENCIES	(270,000)	(2,156)	(2,156)	267,844	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	1,031,000	(2,156)	(2,156)	(1,033,156)	
NET CHANGE IN FUND BALANCE	$ -	$ 7,244	$ 7,244	$ 7,244	

CITY OF CANTON, GEORGIA
SPLOST VII
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Period Ending October 31, 2022

	BUDGET	MONTH OF OCTOBER	YTD FY 2022	VARIANCE WITH BUDGET	PERCENT USED
REVENUES					
SPLOST VII REVENUE (INTERGOVERNMENTAL)	$ 5,975,000	$ -	$ -	$ (5,975,000)	0.00%
GDOT LOCAL MAINT & IMPROVEMENT GRANT	310,000	-	-	(310,000)	0.00%
HUD COMMUNITY DEVELOPMENT BLOCK GRANT	-		-	-	100.00%
INVESTMENT EARNINGS	1,000	46	46	(954)	4.60%
TOTAL REVENUES	6,286,000	46	46	(6,285,954)	0.00%
EXPENDITURES					
COMMUNICATIONS & TECHNOLOGY	260,847	-	- *	260,847	0.00%
PARKS & RECREATION-SITE & IMPROVEMENTS	2,739,153	-	-	2,739,153	0.00%
STREETS	1,300,000	-	-	1,300,000	0.00%
GENERAL GOVERNMENT-BUILDINGS	2,250,000	-	-	2,250,000	0.00%
TOTAL EXPENDITURES	6,550,000	-	-	6,550,000	0.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(264,000)	46	46	264,046	
OTHER FINANCING SOURCES					
RESERVE FUNDS	264,000	-	-	(264,000)	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	264,000	-	-	(264,000)	
NET CHANGE IN FUND BALANCE	$ -	$ 46	$ 46	$ 46	