

City of Canton, Georgia
Cash Balances

| Account Name | Reporting Unit | Balance 7/31/2015 |
|-------------------------------|-----------------------|----------------------|
| General Fund | Primary Government | \$ 5,702,376 |
| General Fund Reserve | Primary Government | 629,257 |
| Police Forfeiture | Primary Government | 24,875 |
| Hotel/Motel Tax | Special Revenue Fund | 251,371 |
| Rental Car Tax | Special Revenue Fund | 36,048 |
| Impact Fee Fund - Parks & Rec | Capital Projects Fund | 321,098 |
| Impact Fee Fund - Police | Capital Projects Fund | 129,492 |
| Impact Fee Fund - Fire | Capital Projects Fund | 123,681 |
| Impact Fee Fund - Roads | Capital Projects Fund | 768,020 |
| Impact Fee Fund - Admin | Capital Projects Fund | 31,119 |
| SPLOST VI Operating | Capital Projects Fund | 2,356,534 |
| Road & Sidewalk Fund MMA | Capital Projects Fund | 883,064 |
| Road & Sidewalk Fund Checking | Capital Projects Fund | 312,958 |
| Water & Sewer Fund | Proprietary Fund | 5,021,460 |
| Storm Water Fund | Proprietary Fund | 1,089,499 |
| Sanitation Fund | Proprietary Fund | 663,634 |
| Municipal Court Fund | Agency Fund | 390,383 |
| Police Escrow Account | Agency Fund | 29,097 |
| | | <hr/> |
| | | \$ 18,763,966 |
| | | <hr/> |

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

| | BUDGET | | MONTH OF | YTD | VARIANCE WITH | PERCENT |
|---------------------------------|-------------------|-------------------|----------------|-------------------|------------------|---------------|
| | ORIGINAL | AS AMENDED | JULY | FY2015 | BUDGET | USED |
| REVENUES: | | | | | | |
| TAXES | \$ 9,458,100 | \$ 9,521,100 | \$ 131,454 | \$ 9,281,187 | \$ (239,913) | 97.48% |
| LICENSES AND PERMITS | 888,500 | 1,363,500 | 29,763 | 1,485,538 | 122,038 | 108.95% |
| INTERGOVERNMENTAL | 32,000 | 32,000 | - | 23,630 | (8,370) | 73.84% |
| FINES AND FORFEITURES | 777,000 | 840,000 | 64,520 | 639,388 | (200,612) | 76.12% |
| CHARGES FOR SERVICES | 51,725 | 51,725 | 16,921 | 88,978 | 37,253 | 172.02% |
| CONTRIBUTIONS & DONATIONS | 15,000 | 15,000 | 4,025 | 16,831 | 1,831 | 112.21% |
| INVESTMENT EARNINGS | 500 | 500 | 11 | 367 | (133) | 73.40% |
| MISCELLANEOUS | 84,300 | 84,300 | 482 | 78,232 | (6,068) | 92.80% |
| TOTAL REVENUES: | 11,307,125 | 11,908,125 | 247,176 | 11,614,151 | (293,974) | 97.53% |
| EXPENDITURES: | | | | | | |
| GENERAL GOVERNMENT | | | | | | |
| CITY COUNCIL | 103,357 | 103,357 | 14,050 | 94,046 | 9,311 | 90.99% |
| CITY CLERK | 109,508 | 109,508 | 9,059 | 80,924 | 28,584 | 73.90% |
| MAYOR | 26,242 | 26,242 | 2,273 | 22,017 | 4,225 | 83.90% |
| CITY MANAGER | 219,784 | 219,784 | 38,907 | 190,741 | 29,043 | 86.79% |
| ELECTIONS | 22,000 | 22,000 | - | 10,531 | 11,469 | 47.87% |
| GENERAL ADMINISTRATION | 224,754 | 224,754 | 18,989 | 187,761 | 36,993 | 83.54% |
| FINANCIAL ADMINISTRATION | 269,665 | 269,665 | 29,441 | 224,398 | 45,267 | 83.21% |
| TAX COLLECTIONS | 101,455 | 101,455 | 8,206 | 75,093 | 26,362 | 74.02% |
| HUMAN RESOURCES | 124,740 | 124,740 | 10,770 | 109,678 | 15,062 | 87.93% |
| GENERAL GOVERNMENT BLDGS | 221,301 | 335,401 | 45,730 | 234,925 | 100,476 | 70.04% |
| TECHNOLOGY | 367,764 | 367,764 | 27,426 | 295,169 | 72,595 | 80.26% |
| TOTAL GENERAL GOVERNMENT | 1,790,570 | 1,904,670 | 204,851 | 1,525,283 | 379,387 | 80.08% |
| JUDICIAL | 247,830 | 272,830 | 30,121 | 222,262 | 50,568 | 81.47% |
| PUBLIC SAFETY | | | | | | |
| FIRE | 2,349,038 | 2,349,038 | 277,786 | 1,810,161 | 538,877 | 77.06% |
| POLICE | 4,593,619 | 4,593,619 | 416,447 | 3,378,503 | 1,215,116 | 73.55% |
| TOTAL PUBLIC SAFETY | 6,942,657 | 6,942,657 | 694,233 | 5,188,664 | 1,753,993 | 74.74% |
| PUBLIC WORKS | | | | | | |
| ENGINEERING | 115,974 | 163,474 | 16,496 | 104,726 | 58,748 | 64.06% |
| STREETS | 1,876,370 | 1,826,370 | 126,122 | 1,362,755 | 463,615 | 74.62% |
| TOTAL PUBLIC WORKS | 1,992,344 | 1,989,844 | 142,618 | 1,467,481 | 522,363 | 73.75% |

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

| | BUDGET | | MONTH OF | YTD | VARIANCE WITH | PERCENT |
|--|-------------|-------------|--------------|--------------|---------------|---------|
| | ORIGINAL | AS AMENDED | JULY | FY2015 | BUDGET | USED |
| continued... | | | | | | |
| CULTURE AND RECREATION | 501,034 | 501,034 | 51,441 | 379,804 | 121,230 | 75.80% |
| HOUSING AND DEVELOPMENT | | | | | | |
| BUILDING INSPECTION | 431,718 | 640,248 | 41,266 | 349,866 | 290,382 | 54.65% |
| PLANNING AND ZONING | 296,317 | 296,317 | 23,659 | 192,992 | 103,325 | 65.13% |
| CODE ENFORCEMENT | 176,927 | 239,927 | 15,013 | 143,790 | 96,137 | 59.93% |
| ECONOMIC DEVELOPMENT | 88,617 | 88,617 | 9,685 | 73,867 | 14,750 | 83.36% |
| DOWNTOWN DEVELOPMENT | 89,381 | 89,381 | 8,312 | 60,508 | 28,873 | 67.70% |
| TOTAL HOUSING AND DEVELOPMENT | 1,082,960 | 1,354,490 | 97,935 | 821,023 | 533,467 | 60.61% |
| TOTAL EXPENDITURES: | 12,557,395 | 12,965,525 | 1,221,199 | 9,604,517 | 3,361,008 | 74.08% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES: | (1,250,270) | (1,057,400) | (974,023) | 2,009,634 | 3,067,034 | |
| 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 | 338,720 | (74,550) | 81.96% |
| CONTINGENCIES | (300,000) | (193,298) | - | - | 193,298 | 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) | 50.00% |
| TRANSFERS OUT - SPLOST FUND | - | (299,572) | - | (299,572) | - | 100.00% |
| TRANSFERS OUT - CBA | (300,000) | (300,000) | - | (300,000) | - | 100.00% |
| TOTAL OTHER FINANCING SOURCES (USES) | 1,250,270 | 1,057,400 | 169,360 | (377) | (1,057,777) | |
| NET CHANGE IN FUND BALANCE | \$ - | \$ - | \$ (804,663) | \$ 2,009,257 | \$ 2,009,257 | |

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

| | BUDGET | | MONTH OF | YTD | VARIANCE WITH | PERCENT |
|---|-------------------|-------------------|-------------------|---------------------|---------------------|---------------|
| | ORIGINAL | AS AMENDED | JULY | FY2015 | BUDGET | USED |
| OPERATING REVENUES: | | | | | | |
| WATER CHARGES | \$ 3,810,000 | \$ 3,810,000 | \$ 417,568 | \$ 3,406,686 | \$ (403,314) | 89.41% |
| WATER TAP FEES | 150,000 | 150,000 | 19,400 | 338,526 | 188,526 | 225.68% |
| SEWER CHARGES | 4,730,000 | 4,730,000 | 468,000 | 4,165,876 | (564,124) | 88.07% |
| SEWER TAP FEES | 450,000 | 450,000 | 63,477 | 767,669 | 317,669 | 170.59% |
| CONNECTION FEES | 32,000 | 32,000 | 3,600 | 35,125 | 3,125 | 109.77% |
| TURN ON FEES | 70,000 | 70,000 | 4,750 | 43,662 | (26,338) | 62.37% |
| TRANSFER OF SERVICE FEES | 1,000 | 1,000 | - | 50 | (950) | 5.00% |
| BAD CHECK FEES | 2,800 | 2,800 | 105 | 1,295 | (1,505) | 46.25% |
| LATE FEES | 130,000 | 130,000 | 11,625 | 110,299 | (19,701) | 84.85% |
| MISCELLANEOUS REVENUE | 15,000 | 15,000 | 372 | 1,958 | (13,042) | 13.05% |
| TOTAL OPERATING REVENUES: | 9,390,800 | 9,390,800 | 988,897 | 8,871,145 | (519,655) | 94.47% |
| OPERATING EXPENSES: | | | | | | |
| SANITARY SEWER MAINTENANCE | 263,500 | 263,500 | 14,746 * | 494,590 | (231,090) | 187.70% |
| SEWER LIFT STATIONS | 228,726 | 228,726 | 11,517 | 195,859 | 32,867 | 85.63% |
| SEWAGE TREATMENT PLANT | | | | | | |
| OPERATIONS | 772,284 | 772,284 | 79,951 | 527,845 | 244,439 | 68.35% |
| SEWAGE TREATMENT PLANT UPGRADES | 4,835,000 | 4,835,000 | 332,773 | 2,249,353 | 2,585,647 | 46.52% |
| WATER ADMINISTRATION | 673,674 | 673,674 | 57,460 | 417,682 | 255,992 | 62.00% |
| CONTRACTED SERVICES | 1,575,938 | 1,575,938 | 127,616 | 1,276,151 | 299,787 | 80.98% |
| RESERVOIR MANAGEMENT | 158,387 | 158,387 | 72,385 | 112,774 | 45,613 | 71.20% |
| WATER SUPPLY/PURCHASES FOR RESALE | 110,000 | 110,000 | 16,225 | 94,579 | 15,421 | 85.98% |
| WATER TREATMENT | 627,933 | 627,933 | 38,066 | 456,626 | 171,307 | 72.72% |
| WATER DISTRIBUTION | 765,600 | 765,600 | 45,488 | 569,991 | 195,609 | 74.45% |
| TOTAL OPERATING EXPENSES: | 10,011,042 | 10,011,042 | 796,227 | 6,395,450 | 3,615,592 | 63.88% |
| OPERATING INCOME (LOSS): | (620,242) | (620,242) | 192,670 | 2,475,695 | 3,095,937 | |
| NON-OPERATING SOURCES (USES) | | | | | | |
| GEFA NOTE | 4,800,000 | 4,800,000 | 204,727 | 1,985,332 | (2,814,668) | 41.36% |
| RESERVE FUNDS | 250,000 | 250,000 | - | - | (250,000) | 0.00% |
| INVESTMENT EARNINGS | 12,000 | 12,000 | 304 | 2,574 | (9,426) | 21.45% |
| INDIRECT COST ALLOCATIONS | (65,800) | (65,800) | (32,900) | (65,800) | - | 100.00% |
| CONTINGENCIES | (150,000) | (150,000) | - | - | 150,000 | 0.00% |
| DEBT SERVICE-BOND PRINCIPAL | (1,342,584) | (1,342,584) | (112,834) | (1,106,444) | 236,140 | 82.41% |
| DEBT SERVICE-BOND INTEREST | (128,442) | (128,442) | (9,588) | (117,788) | 10,654 | 91.71% |
| HLC DAM CONSTRUCTION EXPENSES | (537,300) | (537,300) | (16,405) | (140,808) | 396,492 | 26.21% |
| TRANSFER IN - CBA | 537,300 | 537,300 | - | - | (537,300) | 0.00% |
| TRANSFER IN - SPLOST VI | 348,499 | 348,499 | 12,864 | 274,238 | (74,261) | 78.69% |
| DEBT SERVICE-GEFA PRINCIPAL | (256,751) | (256,751) | (10,205) | (201,984) | 54,767 | 78.67% |
| DEBT SERVICE-GEFA INTEREST | (235,010) | (235,010) | (7,937) | (154,184) | 80,826 | 65.61% |
| TRANSFER OUT - CBA | (2,611,670) | (2,611,670) | (51,266) | (733,952) | 1,877,718 | 28.10% |
| TOTAL NON-OPERATING REVENUE (EXP): | 620,242 | 620,242 | (23,240) | (258,817) | (879,059) | |
| CHANGE IN NET POSITION: | \$ - | \$ - | \$ 169,430 | \$ 2,216,879 | \$ 2,216,879 | |

* Emergency Repair @ Elmwood Street

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

| | BUDGET | | MONTH OF | YTD | VARIANCE WITH | PERCENT |
|-------------------------------------|------------|------------|-------------|------------|---------------|---------|
| | ORIGINAL | AS AMENDED | JULY | FY2015 | BUDGET | USED |
| <u>OPERATING REVENUES:</u> | | | | | | |
| STORM WATER UTILITY FEES | \$ 675,000 | \$ 675,000 | \$ 54,460 | \$ 542,432 | \$ (132,568) | 80.36% |
| LATE FEES | 12,000 | 12,000 | 714 | 6,896 | (5,104) | 57.46% |
| TOTAL REVENUES: | 687,000 | 687,000 | 55,174 | 549,328 | (137,672) | 79.96% |
| <u>OPERATING EXPENSES:</u> | | | | | | |
| STORM WATER PERSONNEL COSTS | 153,172 | 153,172 | 17,002 | 135,318 | 17,854 | 88.34% |
| STORM WATER MANAGEMENT | 731,153 | 731,153 | 19,649 | 185,514 | 545,639 | 25.37% |
| TOTAL OPERATING EXPENSES: | 884,325 | 884,325 | 36,651 | 320,832 | 563,493 | 36.28% |
| OPERATING INCOME (LOSS): | (197,325) | (197,325) | 18,523 | 228,496 | 425,821 | |
| <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) | (67,387) | (134,775) | - | 100.00% |
| TOTAL NON-OPERATING INCOME (EXP): | 197,325 | 197,325 | (67,387) | (134,775) | (332,100) | |
| CHANGE IN NET POSITION: | \$ - | \$ - | \$ (48,864) | \$ 93,721 | \$ 93,721 | |

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

| | BUDGET | | MONTH OF | YTD | VARIANCE WITH | PERCENT |
|--|--------------|--------------|----------|--------------|---------------|---------|
| | ORIGINAL | AS AMENDED | JULY | 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 | 45 | 452 | (2,048) | 18.09% |
| TOTAL REVENUES: | 1,224,131 | 1,224,131 | 45 | 734,158 | (489,973) | 59.97% |
| EXPENDITURES: | | | | | | |
| INFRASTRUCTURE CONSTRUCTION | 1,764,829 | 1,764,829 | 178 | 901,718 | 863,111 | 51.09% |
| TOTAL EXPENDITURES: | 1,764,829 | 1,764,829 | 178 | 901,718 | 863,111 | 51.09% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES: | (540,698) | (540,698) | (133) | (167,560) | 373,138 | |
| 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% |
| TOTAL OTHER FINANCING SOURCES (USES): | 540,698 | 540,698 | - | - | (540,698) | |
| NET CHANGE IN FUND BALANCE | \$ - | \$ - | \$ (133) | \$ (167,560) | \$ (167,560) | |

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

| | BUDGET | | MONTH OF | YTD | VARIANCE WITH | PERCENT |
|--|------------|------------|-----------|------------|---------------|---------|
| | ORIGINAL | AS AMENDED | JULY | FY2015 | BUDGET | USED |
| <u>REVENUES:</u> | | | | | | |
| HOTEL/MOTEL TAX REVENUE | \$ 360,000 | \$ 360,000 | \$ 49,182 | \$ 382,342 | \$ 22,342 | 106.21% |
| INVESTMENT EARNINGS | 200 | 200 | - | 42 | (158) | 20.90% |
| TOTAL REVENUES: | 360,200 | 360,200 | 49,182 | 382,384 | 22,184 | 106.16% |
| <u>EXPENDITURES:</u> | | | | | | |
| THEATRE SUPPLEMENT | 114,236 | 114,236 | 9,520 | 95,197 | 19,039 | 83.33% |
| CANTON D.D.A. | 51,000 | 51,000 | - | 51,019 | (19) | 100.04% |
| CANTON MAIN STREET | 10,000 | 10,000 | - | 10,000 | - | 100.00% |
| TREE CITY COMMISSION | 3,500 | 3,500 | 292 | 2,917 | 583 | 83.33% |
| CHAMBER OF COMMERCE | 15,000 | 15,000 | - | 15,000 | - | 100.00% |
| CANTON TOURISM, INC | 90,000 | 90,000 | - | 90,000 | - | 100.00% |
| CHEROKEE CO ARTS COUNCIL | 15,000 | 16,000 | - | 16,000 | - | 100.00% |
| CHEROKEE CO HISTORICAL SOCIETY | 10,000 | 10,000 | - | 10,000 | - | 100.00% |
| TOTAL EXPENDITURES: | 308,736 | 309,736 | 9,812 | 290,132 | 19,604 | 93.67% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES: | 51,464 | 50,464 | 39,370 | 92,251 | 41,787 | |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | | | | |
| RESERVE FUNDS | 68,536 | 69,536 | - | 68,536 | (1,000) | 98.56% |
| TRANSFER TO GENERAL FUND | (120,000) | (120,000) | - | (60,000) | 60,000 | 50.00% |
| TOTAL OTHER FINANCING SOURCES (USES): | (51,464) | (50,464) | - | 8,536 | 59,000 | |
| NET CHANGE IN FUND BALANCE | \$ - | \$ - | \$ 39,370 | \$ 100,787 | \$ 100,787 | |

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

| | BUDGET | | MONTH OF | YTD | VARIANCE WITH | PERCENT |
|---|---------------|---------------|-----------------|------------------|------------------|---------------|
| | ORIGINAL | AS AMENDED | JULY | FY2015 | BUDGET | USED |
| <u>REVENUES:</u> | | | | | | |
| RENTAL CAR TAX REVENUE | \$ 70,000 | \$ 70,000 | \$ 5,861 | \$ 52,048 | \$ (17,952) | 74.35% |
| TOTAL REVENUES: | <u>70,000</u> | <u>70,000</u> | <u>5,861</u> | <u>52,048</u> | <u>(17,952)</u> | <u>74.35%</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 | 16,000 | 4,000 | 80.00% |
| TOTAL EXPENDITURES: | <u>70,000</u> | <u>70,000</u> | <u>2,000</u> | <u>16,000</u> | <u>54,000</u> | <u>22.86%</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES: | <u>-</u> | <u>-</u> | <u>3,861</u> | <u>36,048</u> | <u>36,048</u> | |
| NET CHANGE IN FUND BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,861</u> | <u>\$ 36,048</u> | <u>\$ 36,048</u> | |

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

| | BUDGET | | MONTH OF | YTD | VARIANCE WITH | PERCENT |
|---|-----------|------------|------------|-----------|---------------|---------|
| | ORIGINAL | AS AMENDED | JULY | FY2015 | BUDGET | USED |
| REVENUES: | | | | | | |
| PUBLIC SAFETY ID CARDS | \$ 16,000 | \$ 16,000 | \$ 1,505 | \$ 14,411 | \$ (1,589) | 90.07% |
| ACCIDENT REPORTS | 5,000 | 5,000 | 680 | 5,798 | 798 | 115.96% |
| FALSE ALARM FEES | 8,000 | 8,000 | 150 | 4,900 | (3,100) | 61.25% |
| INCIDENT REPORTS | 1,500 | 1,500 | 132 | 1,207 | (293) | 80.44% |
| BACKGROUND CHECK FEES | 3,000 | 3,000 | 310 | 2,735 | (265) | 91.17% |
| OTHER FEES | 1,500 | 1,500 | 181 | 639 | (861) | 42.60% |
| MUNICIPAL COURT FINES | 900,000 | 900,000 | 79,211 | 837,261 | (62,739) | 93.03% |
| PARKING VIOLATIONS | 3,000 | 3,000 | - | 2,400 | (600) | 80.00% |
| FORFEITURES | 110,000 | 110,000 | (4,154) | 88,201 | (21,799) | 80.18% |
| INVESTMENT EARNINGS | 500 | 500 | 9 | 88 | (412) | 17.60% |
| MISCELLANEOUS REVENUE | 30,000 | 30,000 | 1,650 | 22,228 | (7,772) | 74.09% |
| TOTAL REVENUES: | 1,078,500 | 1,078,500 | 79,674 | 979,867 | (98,633) | 90.85% |
| EXPENDITURES: | | | | | | |
| PEACE OFFICERS ANNUITY BENEFIT | 38,700 | 38,700 | 3,063 | 33,614 | 5,086 | 86.86% |
| ADMINISTRATIVE FEES | 500 | 500 | 181 | 468 | 32 | 93.52% |
| CONTRACT LABOR | 67,500 | 67,500 | 5,437 | 56,661 | 10,839 | 83.94% |
| INTERGOVERNMENTAL PAYMENTS | 181,800 | 181,800 | 14,873 | 162,085 | 19,715 | 89.16% |
| TOTAL EXPENDITURES: | 288,500 | 288,500 | 23,554 | 252,828 | 35,672 | 87.64% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES: | | | | | | |
| | 790,000 | 790,000 | 56,120 | 727,040 | (62,960) | |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| CONTINGENCIES | (13,000) | (13,000) | - | - | 13,000 | 0.00% |
| TRANSFERS TO GENERAL FUND | (777,000) | (777,000) | (64,520) | (639,388) | 137,612 | 82.29% |
| TOTAL OTHER FINANCING SOURCES (USES) | (790,000) | (790,000) | (64,520) | (639,388) | 150,612 | |
| NET CHANGE IN FUND BALANCE | \$ - | \$ - | \$ (8,400) | \$ 87,652 | \$ 87,652 | |

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

| | BUDGET | | MONTH OF | YTD | VARIANCE WITH | PERCENT |
|--|------------------|------------------|--------------------|-------------------|-------------------|---------------|
| | ORIGINAL | AS AMENDED | JULY | FY2015 | BUDGET | USED |
| <u>OPERATING REVENUES:</u> | | | | | | |
| SANITATION COLLECTION FEES | \$ 1,125,000 | \$ 1,125,000 | \$ 100,138 | \$ 993,151 | \$ (131,849) | 88.28% |
| ROLLOFF SITE COLLECTION FEES | 30,000 | 30,000 | 2,490 | 20,090 | (9,910) | 66.97% |
| CONNECTION FEES | 7,000 | 7,000 | 1,225 | 8,881 | 1,881 | 126.87% |
| TRANSFER OF SERVICE FEES | 200 | 200 | - | 100 | (100) | 50.00% |
| PENALTIES AND INTEREST | 20,000 | 20,000 | 1,774 | 19,124 | (876) | 95.62% |
| TOTAL OPERATING REVENUES: | <u>1,182,200</u> | <u>1,182,200</u> | <u>105,627</u> | <u>1,041,346</u> | <u>(140,854)</u> | <u>88.09%</u> |
| <u>OPERATING EXPENSES:</u> | | | | | | |
| PERSONNEL COSTS | 44,926 | 44,926 | 4,875 | 43,599 | 1,327 | 97.05% |
| SOLID WASTE COLLECTION | 870,000 | 870,000 | 68,854 | 695,077 | 174,923 | 79.89% |
| ROLLOFF DISPOSAL SERVICES | 36,000 | 36,000 | 2,780 | 24,347 | 11,653 | 67.63% |
| OTHER OPERATING EXPENSES | 21,600 | 21,600 | 4,287 | 21,323 | 277 | 98.72% |
| TOTAL OPERATING EXPENSES: | <u>972,526</u> | <u>972,526</u> | <u>80,796</u> | <u>784,346</u> | <u>188,180</u> | <u>80.65%</u> |
| OPERATING INCOME (LOSS): | <u>209,674</u> | <u>209,674</u> | <u>24,831</u> | <u>257,000</u> | <u>47,326</u> | |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | | | | |
| INDIRECT COST ALLOCATIONS | (138,145) | (138,145) | (69,072) | (138,145) | - | 100.00% |
| CONTINGENCIES | (61,329) | (61,329) | - | - | 61,329 | 0.00% |
| LANDFILL CLOSURE | (10,200) | (10,200) | - | (7,794) | 2,406 | 76.41% |
| TOTAL OTHER FINANCING USES: | <u>(209,674)</u> | <u>(209,674)</u> | <u>(69,072)</u> | <u>(145,939)</u> | <u>63,735</u> | |
| CHANGE IN NET POSITION: | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (44,241)</u> | <u>\$ 111,061</u> | <u>\$ 111,061</u> | |

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

| | BUDGET | | MONTH OF | YTD | VARIANCE WITH | PERCENT |
|---|------------|------------|-----------|------------|---------------|---------|
| | ORIGINAL | AS AMENDED | JULY | FY2015 | BUDGET | USED |
| <u>REVENUES:</u> | | | | | | |
| IMPACT FEES - RECREATION | \$ 230,000 | \$ 230,000 | \$ 10,160 | \$ 228,603 | \$ (1,397) | 99.39% |
| IMPACT FEES - POLICE DEPT | 15,000 | 15,000 | 536 | 40,558 | 25,558 | 270.39% |
| IMPACT FEES - FIRE DEPT | 78,500 | 78,500 | 2,864 | 69,769 | (8,731) | 88.88% |
| IMPACT FEES - ROADS | 182,900 | 182,900 | 6,808 | 164,324 | (18,576) | 89.84% |
| IMPACT FEES - ADMINISTRATIVE FEES | 15,500 | 15,500 | 611 | 20,112 | 4,612 | 129.75% |
| INVESTMENT EARNINGS | 300 | 300 | 9 | 69 | (231) | 23.00% |
| TOTAL REVENUES: | 522,200 | 522,200 | 20,988 | 523,435 | 1,235 | 100.24% |
| <u>EXPENDITURES:</u> | | | | | | |
| ADMINISTRATIVE/COUNSULTING FEES | 27,236 | 27,236 | - | - | 27,236 | 0.00% |
| ROADS - INFRASTRUCTURE | 425,000 | 425,000 | 5,625 | 19,151 | 405,849 | 4.51% |
| TOTAL EXPENDITURES: | 452,236 | 452,236 | 5,625 | 19,151 | 433,085 | 4.23% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES: | 69,964 | 69,964 | 15,363 | 504,284 | 434,320 | |
| <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 | \$ - | \$ - | \$ 15,363 | \$ 324,284 | \$ 324,284 | |

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

| | BUDGET | | MONTH OF JUNE | MONTH OF JULY | YTD FY2015 | VARIANCE WITH PERCENT BUDGET USED | |
|---|--------------|--------------|------------------|------------------|---------------|--------------------------------------|---------|
| | ORIGINAL | AS AMENDED | | | | | |
| <u>REVENUES:</u> | | | | | | | |
| SPLOST VI REVENUE (INTERGOVERNMENTAL | \$ 2,800,000 | \$ 2,800,000 | \$ 279,757 | \$ - | \$ 2,410,305 | \$ (389,695) | 86.08% |
| INVESTMENT EARNINGS | 500 | 500 | 49 | 53 | 372 | (128) | 74.36% |
| TOTAL REVENUES: | 2,800,500 | 2,800,500 | 279,806 | 53 | 2,410,676 | (389,824) | 86.08% |
| <u>EXPENDITURES:</u> | | | | | | | |
| STREETS-INFRASTRUCTURE | 303,000 | 303,000 | - | 15,000 | 40,080 | 262,920 | 13.23% |
| PARKS & RECREATION-SITE & IMPROVEMENT | 260,000 | 260,000 | 15,864 | 24,555 | 61,805 | 198,195 | 23.77% |
| GENERAL GOVERNMENT-BUILDINGS | 950,000 | 950,000 | - | - | 424,669 | 525,331 | 44.70% |
| FIRE-VEHICLES | 75,000 | 75,000 | - | - | - | 75,000 | 0.00% |
| TOTAL EXPENDITURES: | 1,588,000 | 1,588,000 | 15,864 | 39,555 | 526,554 | 1,061,446 | 33.16% |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES: | 1,212,500 | 1,212,500 | 263,942 | (39,502) | 1,884,122 | 671,622 | |
| <u>OTHER FINANCING USES:</u> | | | | | | | |
| RESERVE FUNDS | 519,611 | 519,611 | - | - | - | (519,611) | 0.00% |
| TRANSFER IN - GENERAL FUND | - | - | - | - | 299,572 | 299,572 | 100.00% |
| TRANSFER OUT - CBA | (726,784) | (726,784) | (60,587) | (60,596) | (605,970) | 120,814 | 83.38% |
| TRANSFER OUT - URA | (354,830) | (354,830) | (29,569) | (29,570) | (295,691) | 59,139 | 83.33% |
| TRANSFER OUT - ROAD & SIDEWALK FUND | (301,998) | (301,998) | - | - | - | 301,998 | 0.00% |
| TRANSFER OUT - WATER FUND | (348,499) | (348,499) | (12,864) | (12,864) | (274,237) | 74,262 | 78.69% |
| TOTAL OTHER FINANCING SOURCES (USES): | (1,212,500) | (1,212,500) | (103,020) | (103,030) | (876,327) | 336,173 | |
| NET CHANGE IN FUND BALANCE | \$ - | \$ - | \$ 160,922 | \$ (142,532) | \$ 1,007,796 | \$ 1,007,796 | |