City of Canton, Georgia
Cash Balances

Account Name	Reporting Unit	Balance 10/31/2016
General Fund	Primary Government	$ 4,445,729
General Fund Reserve	Primary Government	629,303
Police Forfeiture	Primary Government	26,202
Hotel/Motel Tax	Special Revenue Fund	265,281
Rental Car Tax	Special Revenue Fund	33,286
Impact Fee Fund - Parks & Rec	Capital Projects Fund	371,924
Impact Fee Fund - Police	Capital Projects Fund	133,246
Impact Fee Fund - Fire	Capital Projects Fund	143,716
Impact Fee Fund - Roads	Capital Projects Fund	798,717
Impact Fee Fund - Admin	Capital Projects Fund	34,784
SPLOST VI Operating	Capital Projects Fund	2,580,834
Road & Sidewalk Fund MMA	Capital Projects Fund	883,175
Road & Sidewalk Fund Checking	Capital Projects Fund	312,802
Water & Sewer Fund	Proprietary Fund	4,493,601
Storm Water Fund	Proprietary Fund	895,152
Sanitation Fund	Proprietary Fund	745,325
Municipal Court Fund	Agency Fund	385,193
Police Escrow Account	Agency Fund	29,099
		$ 17,207,369

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF OCTOBER	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
TAXES	$ 9,843,100	$ 9,843,100	$ 329,055	$ 329,055	$ (9,514,045)	3.34%
LICENSES AND PERMITS	1,063,500	1,063,500	103,739	103,739	(959,761)	9.75%
INTERGOVERNMENTAL	116,900	116,900	-	-	(116,900)	0.00%
FINES AND FORFEITURES	840,000	840,000	61,946	61,946	(778,054)	7.37%
CHARGES FOR SERVICES	103,470	103,470	23,191	23,191	(80,279)	22.41%
CONTRIBUTIONS & DONATIONS	28,100	28,100	-	-	(28,100)	0.00%
INVESTMENT EARNINGS	600	600	17	17	(583)	2.83%
MISCELLANEOUS	65,600	65,600	1,824	1,824	(63,776)	2.78%
TOTAL REVENUES:	12,061,270	12,061,270	519,772	519,772	(11,541,498)	**4.31%**
EXPENDITURES:						
GENERAL GOVERNMENT						
CITY COUNCIL	103,189	103,189	9,744	9,744	93,445	9.44%
CITY CLERK	95,620	95,620	7,518	7,518	88,102	7.86%
MAYOR	25,041	25,041	2,221	2,221	22,820	8.87%
CITY MANAGER	232,884	232,884	20,587	20,587	212,297	8.84%
ELECTIONS	15,500	15,500	-	-	15,500	0.00%
GENERAL ADMINISTRATION	216,637	216,637	5,411	5,411	211,226	2.50%
FINANCIAL ADMINISTRATION	265,095	265,095	20,128	20,128	244,967	7.59%
TAX COLLECTIONS	89,492	89,492	5,748	5,748	83,744	6.42%
HUMAN RESOURCES	122,245	122,245	18,073	18,073	104,172	14.78%
GENERAL GOVERNMENT BLDGS	307,067	307,067	11,471	11,471	295,596	3.74%
TECHNOLOGY	362,855	362,855	18,804	18,804	344,051	5.18%
TOTAL GENERAL GOVERNMENT	1,835,625	1,835,625	119,705	119,705	1,715,920	6.52%
JUDICIAL	312,455	312,455	22,606	22,606	289,849	7.23%
PUBLIC SAFETY						
FIRE	2,637,480	2,637,480	167,728	167,728	2,469,752	6.36%
POLICE	4,645,325	4,645,325	351,969	351,969	4,293,356	7.58%
TOTAL PUBLIC SAFETY	7,282,805	7,282,805	519,697	519,697	6,763,108	7.14%
PUBLIC WORKS						
ENGINEERING	186,888	186,888	13,978	13,978	172,910	7.48%
STREETS	1,559,624	1,559,624	140,815	140,815	1,418,809	9.03%
TOTAL PUBLIC WORKS	1,746,512	1,746,512	154,793	154,793	1,591,719	8.86%

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF OCTOBER	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
continued…						
CULTURE AND RECREATION						
PARKS AND RECREATION	804,360	804,360	63,463	63,463	740,897	7.89%
LIBRARY	30,000	30,000	2,500	2,500	27,500	8.33%
THEATER	-	60,000	-	-	60,000	0.00%
TOTAL CULTURE AND RECREATION	834,360	894,360	65,963	65,963	828,397	7.38%
HOUSING AND DEVELOPMENT						
BUILDING INSPECTION	471,490	471,490	33,572	33,572	437,918	7.12%
PLANNING AND ZONING	375,946	375,946	15,681	15,681	360,265	4.17%
CODE ENFORCEMENT	144,855	144,855	6,048	6,048	138,807	4.18%
ECONOMIC DEVELOPMENT	90,035	90,035	8,617	8,617	81,418	9.57%
DOWNTOWN DEVELOPMENT	89,127	89,127	5,144	5,144	83,983	5.77%
TOTAL HOUSING AND DEVELOPMENT	1,171,453	1,171,453	69,062	69,062	1,102,391	5.90%
TOTAL EXPENDITURES:	13,183,210	13,243,210	951,826	951,826	12,291,384	**7.19%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(1,121,940)	(1,181,940)	(432,054)	(432,054)	749,886	
OTHER FINANCING SOURCES (USES)						
RESERVE FUNDS	1,175,160	1,175,160	-	-	(1,175,160)	0.00%
PROCEEDS FROM SALE OF ASSETS	27,500	27,500	-	-	(27,500)	0.00%
INDIRECT COST ALLOCATIONS	334,420	334,420	-	-	(334,420)	0.00%
CONTINGENCIES	(320,000)	(320,000)	-	-	320,000	0.00%
TRANSFER IN - PARKS IMPACT FEE FUND	180,000	180,000	-	-	(180,000)	0.00%
TRANSFER IN - HOTEL/MOTEL TAX FUND	120,000	180,000	-	-	(180,000)	0.00%
TRANSFER IN - RENTAL CAR TAX FUND	25,000	25,000	-	-	(25,000)	0.00%
TRANSFERS OUT - CEMETERY FUND	(3,000)	(3,000)	-	-	3,000	0.00%
TRANSFERS TO URBAN REDEVELOPMENT	(117,140)	(117,140)	(29,569)	(29,569)	87,571	25.24%
TRANSFERS OUT - CBA	(300,000)	(300,000)	(300,000)	(300,000)	-	100.00%
TOTAL OTHER FINANCING SOURCES (USES)	1,121,940	1,181,940	(329,569)	(329,569)	(1,511,509)	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ (761,623)	$ (761,623)	$ (761,623)	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF OCTOBER	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES:						
WATER CHARGES	$ 4,075,500	$ 4,075,500	$ 389,780	$ 389,780	$ (3,685,720)	9.56%
WATER TAP FEES	350,000	350,000	27,750	27,750	(322,250)	7.93%
SEWER CHARGES	5,120,500	5,120,500	447,629	447,629	(4,672,871)	8.74%
SEWER TAP FEES	800,000	800,000	40,525	40,525	(759,475)	5.07%
CONNECTION FEES	37,000	37,000	3,586	3,586	(33,414)	9.69%
TURN ON FEES	60,000	60,000	3,200	3,200	(56,800)	5.33%
TRANSFER OF SERVICE FEES	500	500	-	-	(500)	0.00%
BAD CHECK FEES	1,700	1,700	70	70	(1,630)	4.12%
LATE FEES	130,000	130,000	12,718	12,718	(117,282)	9.78%
MISCELLANEOUS REVENUE	10,000	10,000	-	-	(10,000)	0.00%
TOTAL OPERATING REVENUES:	10,585,200	10,585,200	925,258	925,258	(9,659,942)	8.74%
OPERATING EXPENSES:						
SANITARY SEWER MAINTENANCE	1,172,448	1,172,448	3,273	3,273	1,169,175	0.28%
SEWER LIFT STATIONS	505,439	505,439	10,012	10,012	495,427	1.98%
SEWAGE TREATMENT PLANT						
OPERATIONS	836,170	836,170	35,460	35,460	800,710	4.24%
SEWAGE TREATMENT PLANT UPGRADES [1]	3,027,500	3,027,500	-	-	3,027,500	0.00%
WATER ADMINISTRATION	583,748	583,748	28,166	28,166	555,582	4.83%
CONTRACTED SERVICES	1,693,778	1,693,778	127,615	127,615	1,566,163	7.53%
RESERVOIR MANAGEMENT	166,291	166,291	2,025	2,025	164,266	1.22%
WATER SUPPLY/PURCHASES FOR RESALE	117,900	117,900	1,766	1,766	116,134	1.50%
WATER TREATMENT	758,736	758,736	14,322	14,322	744,414	1.89%
WATER DISTRIBUTION	1,161,942	1,161,942	33,027	33,027	1,128,915	2.84%
TOTAL OPERATING EXPENSES:	10,023,952	10,023,952	255,666	255,666	9,768,286	2.55%
OPERATING INCOME (LOSS):	561,248	561,248	669,592	669,592	108,344	
NON-OPERATING SOURCES (USES)						
GEFA NOTE	3,027,500	3,027,500	-	-	(3,027,500)	0.00%
RESERVE FUNDS	419,947	419,947	-	-	(419,947)	0.00%
INVESTMENT EARNINGS	2,000	2,000	250	250	(1,750)	12.50%
INDIRECT COST ALLOCATIONS	(79,500)	(79,500)	-	-	79,500	0.00%
CONTINGENCIES	(200,000)	(200,000)	-	-	200,000	0.00%
DEBT SERVICE-BOND PRINCIPAL	(1,203,956)	(1,203,956)	(114,303)	(114,303)	1,089,653	9.49%
DEBT SERVICE-BOND INTEREST	(60,303)	(60,303)	(8,119)	(8,119)	52,184	13.46%
HLC DAM CONSTRUCTION EXPENSES	(98,500)	(98,500)	-	-	98,500	0.00%
TRANSFER IN - SPLOST VI	348,499	348,499	12,863	12,863	(335,636)	3.69%
DEBT SERVICE-GEFA PRINCIPAL	(266,646)	(266,646)	(10,284)	(10,284)	256,362	3.86%
DEBT SERVICE-GEFA INTEREST	(224,616)	(224,616)	(5,142)	(5,142)	219,474	2.29%
TRANSFER OUT - CBA	(2,225,673)	(2,225,673)	(51,266)	(51,266)	2,174,407	2.30%
TOTAL NON-OPERATING REVENUE (EXP):	(561,248)	(561,248)	(176,001)	(176,001)	385,247	
CHANGE IN NET POSITION:	$ -	$ -	$ 493,591	$ 493,591	$ 493,591	

[1] See Attached Schedule of Expenses to Date

CITY OF CANTON, GEORGIA
Water & Sewer Fund
Sewage Treatment Plant Upgrades
Capital Expenses & Loan Requests by Month
Through the Month Ending October 31, 2015

		CURRENT YEAR		TOTAL PROJECT
EXPENSES	PRIOR YEAR COSTS	MONTH OF OCTOBER	YTD	COST TO DATE
Professional Services	$ 497,340.30	$ -	$ -	$ 497,340.30
Capital Outlay (Construction)	2,419,684.20	-	-	2,419,684.20
Total	$ 2,917,024.50	$ -	$ -	$ 2,917,024.50

		CURRENT YEAR		TOTAL FUNDS
LOAN REQUESTS FROM GEFA	PRIOR YEAR REQUESTS	MONTH OF OCTOBER	YTD	REQUESTED TO DATE
Professional Services	$ 482,499.64	$ 14,750.66	$ 14,750.66	$ 497,250.30
Construction	2,420,465.51	197,187.15	197,187.15	2,617,652.66
Total	$ 2,902,965.15	$ 211,937.81	$ 211,937.81	$ 3,114,902.96

Total Project Cost: **$ 8,400,000**

Canton WRF Improvements Project

Loan Draw Summary

CWSRF LOAN NO. 12-012

Loan Draw No.	Date	Heavy Constructors: Construction	Engineering Strategies, Inc.: Re-Design	Engineering Strategies, Inc.: Const. Mgmt	Engineering Strategies, Inc.: Eng. Total	Total	Amount Remaining	Loan Percentage
						Loan Amount:	**$ 8,400,000.00**	
1	07/29/14	$ -	$ 63,508.05	$ 1,440.00	$ 64,948.05	$ 64,948.05	$ 8,335,051.95	0.8%
2	09/12/14	$ 197,968.46	$ 50,981.63	$ 16,284.19	$ 67,265.82	$ 265,234.28	$ 8,069,817.67	3.9%
3	10/14/14	$ -	$ 54,537.19	$ 14,215.00	$ 68,752.19	$ 68,752.19	$ 8,001,065.48	4.7%
4	11/17/14	$ -	$ 16,081.56	$ 11,615.00	$ 27,696.56	$ 27,696.56	$ 7,973,368.92	5.1%
5	12/15/14	$ -	$ 10,456.78	$ 26,736.68	$ 37,193.46	$ 37,193.46	$ 7,936,175.46	5.5%
6	02/13/15	$ -	$ 4,232.86	$ 46,520.00	$ 50,752.86	$ 50,752.86	$ 7,885,422.60	6.1%
7	03/24/15	$ -	$ -	$ 27,580.00	$ 27,580.00	$ 27,580.00	$ 7,857,842.60	6.5%
8	04/22/15	1,225,381.32	$ -	$ 34,565.00	$ 34,565.00	$ 1,259,946.32	$ 6,597,896.28	21.5%
9	05/28/15	287,821.69	$ -	$ 20,861.96	$ 20,861.96	$ 308,683.65	$ 6,289,212.63	25.1%
10	06/25/15	$ 180,534.37	$ -	$ 24,192.87	$ 24,192.87	$ 204,727.24	$ 6,084,485.39	27.6%
11	07/24/15	$ 296,596.44	$ -	$ 36,086.83	$ 36,086.83	$ 332,683.27	$ 5,751,802.12	31.5%
12	09/01/15	$ 232,163.23	$ -	$ 22,604.04	$ 22,604.04	$ 254,767.27	$ 5,497,034.85	34.6%
13	10/05/15	$ 197,187.15	$ -	$ 14,750.66	$ 14,750.66	$ 211,937.81	$ 5,285,097.04	37.1%
14	11/17/15	$ 317,149.40	$ -	$ 24,791.00	$ 24,791.00	$ 341,940.40	$ 4,943,156.64	41.2%
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
Total		**$ 2,934,802.06**	**$ 199,798.07**	**$ 322,243.23**	**$ 522,041.30**	**$ 3,456,843.36**		

Contract Amount	**$ 6,938,328.00**		**$ 344,920.00**		
ESI Change Order No. 1	**$ -**	**$ 199,798.00**			
Heavy Change Order No. 2	**$ 92,906.00**				
	$ 7,031,234.00	**$ 199,798.00**	**$ 344,920.00**	**$ 544,718.00**	**$ 8,120,670.00**
Amount Remaining	**$ 4,096,431.94**	**$ (0.07)**	**$ 22,676.77**	**$ 22,676.70**	**$ 4,663,826.64**

Note:

Heavy Constructors Contract Amount is the Bid Amount but is based on the revised design as Change Order No. 1

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF OCTOBER	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES:						
STORM WATER UTILITY FEES	$ 650,000	$ 650,000	$ 55,281	$ 55,281	$ (594,719)	8.50%
LATE FEES	8,000	8,000	883	883	(7,117)	11.04%
TOTAL REVENUES:	658,000	658,000	56,164	56,164	(601,836)	8.54%
OPERATING EXPENSES:						
STORM WATER PERSONNEL COSTS	157,685	157,685	3,916	3,916	153,769	2.48%
STORM WATER MANAGEMENT	934,765	934,765	3,982	3,982	930,783	0.43%
TOTAL OPERATING EXPENSES:	1,092,450	1,092,450	7,898	7,898	1,084,552	0.72%
OPERATING INCOME (LOSS):	(434,450)	(434,450)	48,266	48,266	482,716	
NON-OPERATING SOURCES (USES)						
RESERVE FUNDS	561,850	561,850	-	-	(561,850)	0.00%
INDIRECT COST ALLOCATIONS	(127,400)	(127,400)	-	-	127,400	0.00%
TOTAL NON-OPERATING INCOME (EXP):	434,450	434,450	-	-	(434,450)	
CHANGE IN NET POSITION:	$ -	$ -	$ 48,266	$ 48,266	$ 48,266	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	OCTOBER	FY2016	BUDGET	USED
REVENUES:						
GRANT FUNDING - GDOT	$ -	$ -	$ -	$ -	$ -	100.00%
GRANT FUNDING - COUNTY	-	-	-	-	-	0.00%
CAPITAL DIRECT (LMIG)	-	-	-	-	-	100.00%
INVESTMENT EARNINGS	-	-	-	-	-	100.00%
TOTAL REVENUES:	-	-	-	-	-	100.00%
EXPENDITURES:						
DUES AND FEES	-	-	-	-	-	100.00%
INFRASTRUCTURE CONSTRUCTION	-	-	-	-	-	100.00%
TOTAL EXPENDITURES:	-	-	-	-	-	100.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	-	-	-	-	-	
OTHER FINANCING SOURCES:						
RESERVE FUNDS	-	-	-	-	-	100.00%
TRANSFER IN - SPLOST	-	-	-	-	-	100.00%
TRANSFER IN - IMPACT FEE FUND	-	-	-	-	-	100.00%
TOTAL OTHER FINANCING SOURCES (USES):	-	-	-	-	-	
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 Month Ending October 31, 2015

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF OCTOBER	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
HOTEL/MOTEL TAX REVENUE	$ 405,000	$ 405,000	$ 44,363	$ 44,363	$ (360,637)	10.95%
INVESTMENT EARNINGS	100	100	6	6	(94)	6.00%
TOTAL REVENUES:	405,100	405,100	44,369	44,369	(360,731)	10.95%
EXPENDITURES:						
THEATRE SUPPLEMENT	30,000	-	-	-	-	100.00%
CANTON D.D.A.	-	10,000	-	-	10,000	0.00%
CANTON MAIN STREET	-	35,000	-	-	35,000	0.00%
TREE CITY COMMISSION	-	15,000	1,250	1,250	13,750	8.33%
CHAMBER OF COMMERCE	-	10,000	-	-	10,000	0.00%
CANTON TOURISM, INC	-	90,000	-	-	90,000	0.00%
CHEROKEE CO ARTS COUNCIL	-	25,000	-	-	25,000	0.00%
CHEROKEE CO HISTORICAL SOCIETY	-	10,000	-	-	10,000	0.00%
ADVERTISING	-	45,000	-	-	45,000	0.00%
TOTAL EXPENDITURES:	30,000	240,000	1,250	1,250	238,750	0.52%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	375,100	165,100	43,119	43,119	(121,981)	
OTHER FINANCING SOURCES (USES):						
RESERVE FUNDS	23,400	14,900	-	-	(14,900)	0.00%
CONTINGENCIES	(278,500)	-	-	-	-	100.00%
TRANSFER TO GENERAL FUND	(120,000)	(180,000)	-	-	180,000	0.00%
TOTAL OTHER FINANCING SOURCES (USES):	(375,100)	(165,100)	-	-	165,100	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 43,119	$ 43,119	$ 43,119	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	OCTOBER	FY2016	BUDGET	USED
REVENUES:						
RENTAL CAR TAX REVENUE	$ 50,000	$ 50,000	$ 5,723	$ 5,723	$ (44,277)	11.45%
INVESTMENT EARNINGS	-	-	1	1	1	0.00%
TOTAL REVENUES:	50,000	50,000	5,724	5,724	(44,276)	11.45%
EXPENDITURES:						
ECONOMIC DEVELOPMENT						
PROFESSIONAL SERVICES	40,000	40,000	-	-	40,000	0.00%
PAYMENTS TO OTHER AGENCIES (COC)	20,000	20,000	10,000	10,000	10,000	50.00%
TOTAL EXPENDITURES:	60,000	60,000	10,000	10,000	50,000	16.67%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(10,000)	(10,000)	(4,276)	(4,276)	5,724	
OTHER FINANCING SOURCES (USES):						
RESERVE FUNDS	35,000	35,000	-	-	(35,000)	0.00%
TRANSFER TO GENERAL FUND	(25,000)	(25,000)	-	-	25,000	0.00%
TOTAL OTHER FINANCING SOURCES (USES):	10,000	10,000	-	-	(10,000)	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ (4,276)	$ (4,276)	$ (4,276)	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	OCTOBER	FY2016	BUDGET	USED
REVENUES:						
PUBLIC SAFETY ID CARDS	$ 15,000	$ 15,000	$ 1,530	$ 1,530	$ (13,470)	10.20%
ACCIDENT REPORTS	6,000	6,000	435	435	(5,565)	7.25%
FALSE ALARM FEES	8,000	8,000	650	650	(7,350)	8.13%
INCIDENT REPORTS	1,300	1,300	110	110	(1,190)	8.46%
BACKGROUND CHECK FEES	3,000	3,000	310	310	(2,690)	10.33%
OTHER FEES	1,000	1,000	104	104	(896)	10.40%
RETURNED CHECK FEES	-	-	35	35	35	100.00%
MUNICIPAL COURT FINES	1,100,000	1,100,000	76,680	76,680	(1,023,320)	6.97%
PARKING VIOLATIONS	3,000	3,000	30	30	(2,970)	1.00%
FORFEITURES	110,000	110,000	15,110	15,110	(94,890)	13.74%
INVESTMENT EARNINGS	100	100	10	10	(90)	10.00%
MISCELLANEOUS REVENUE	30,000	30,000	1,970	1,970	(28,030)	6.57%
TOTAL REVENUES:	1,277,400	1,277,400	96,974	96,974	(1,180,426)	7.59%
EXPENDITURES:						
PEACE OFFICERS ANNUITY BENEFIT	44,000	44,000	3,452	3,452	40,548	7.85%
ADMINISTRATIVE FEES	500	500	75	75	425	15.00%
CONTRACT LABOR	77,000	77,000	5,652	5,652	71,348	7.34%
INTERGOVERNMENTAL PAYMENTS	215,000	215,000	16,311	16,311	198,689	7.59%
TOTAL EXPENDITURES:	336,500	336,500	25,490	25,490	311,010	7.58%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	940,900	940,900	71,484	71,484	(869,416)	
OTHER FINANCING SOURCES (USES):						
TRANSFERS TO GENERAL FUND	(940,900)	(940,900)	(61,946)	(61,946)	878,954	6.58%
TOTAL OTHER FINANCING SOURCES (USES)	(940,900)	(940,900)	(61,946)	(61,946)	878,954	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 9,538	$ 9,538	$ 9,538	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF OCTOBER	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES:						
SANITATION COLLECTION FEES	$ 1,150,000	$ 1,150,000	$ 100,927	$ 100,927	$ (1,049,073)	8.78%
ROLLOFF SITE COLLECTION FEES	25,000	25,000	1,390	1,390	(23,610)	5.56%
CONNECTION FEES	7,000	7,000	625	625	(6,375)	8.93%
TRANSFER OF SERVICE FEES	200	200	-	-	(200)	0.00%
PENALTIES AND INTEREST	20,000	20,000	2,024	2,024	(17,976)	10.12%
TOTAL OPERATING REVENUES:	1,202,200	1,202,200	104,966	104,966	(1,097,234)	8.73%
OPERATING EXPENSES:						
PERSONNEL COSTS	45,807	45,807	3,324	3,324	42,483	7.26%
SOLID WASTE COLLECTION	842,019	842,019	69,919	69,919	772,100	8.30%
ROLLOFF DISPOSAL SERVICES	24,000	24,000	3,470	3,470	20,530	14.46%
OTHER OPERATING EXPENSES	6,762	6,762	1,063	1,063	5,699	15.72%
TOTAL OPERATING EXPENSES:	918,588	918,588	77,776	77,776	840,812	8.47%
OPERATING INCOME (LOSS):	283,612	283,612	27,190	27,190	(256,422)	
OTHER FINANCING SOURCES (USES):						
SANITATION RESERVE CASH	43,908	43,908	-	-	(43,908)	0.00%
INDIRECT COST ALLOCATIONS	(127,520)	(127,520)	-	-	127,520	0.00%
LANDFILL CLOSURE	(200,000)	(200,000)	-	-	200,000	0.00%
TOTAL OTHER FINANCING USES:	(283,612)	(283,612)	-	-	283,612	
CHANGE IN NET POSITION:	$ -	$ -	$ 27,190	$ 27,190	$ 27,190	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF OCTOBER	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
IMPACT FEES - RECREATION	$ 320,000	$ 320,000	$ 20,320	$ 20,320	$ (299,680)	6.35%
IMPACT FEES - POLICE DEPT	18,000	18,000	4,561	4,561	(13,439)	25.34%
IMPACT FEES - FIRE DEPT	98,000	98,000	24,391	24,391	(73,609)	24.89%
IMPACT FEES - ROADS	230,000	230,000	57,967	57,967	(172,033)	25.20%
IMPACT FEES - ADMINISTRATIVE FEES	20,000	20,000	3,217	3,217	(16,783)	16.09%
INVESTMENT EARNINGS	100	100	16	16	(84)	16.00%
TOTAL REVENUES:	686,100	686,100	110,472	110,472	(575,628)	16.10%
EXPENDITURES:						
ADMINISTRATIVE/COUNSULTING FEES	20,000	20,000	-	-	20,000	0.00%
ROADS - INFRASTRUCTURE	365,000	365,000	19	19	364,981	0.01%
PARKS IMPROVEMENTS	400,000	400,000	-	-	400,000	0.00%
TOTAL EXPENDITURES:	785,000	785,000	19	19	384,981	0.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(98,900)	(98,900)	110,453	110,453	(190,647)	
OTHER FINANCING SOURCES (USES)						
IMPACT FEES RESERVED CASH	395,000	395,000	-	-	(395,000)	0.00%
CONTINGENCIES	(116,100)	(116,100)	-	-	116,100	0.00%
TRANSFER OUT - GENERAL FUND	(180,000)	(180,000)	-	-	180,000	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	98,900	98,900	-	-	(98,900)	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 110,453	$ 110,453	$ (289,547)	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	OCTOBER	FY2016	BUDGET	USED
REVENUES:						
SPLOST VI REVENUE (INTERGOVERNMENTAL	$ 3,250,000	$ 3,250,000	$ -	$ -	$ (3,250,000)	0.00%
GDOT LOCAL MAINT & IMPROVEMENT GRANT	189,000	189,000	-	-	(189,000)	0.00%
INVESTMENT EARNINGS	500	500	-	-	(500)	0.00%
TOTAL REVENUES:	3,439,500	3,439,500	-	-	(3,439,500)	0.00%
EXPENDITURES:						
STREETS-INFRASTRUCTURE	1,613,000	1,613,000	-	-	1,613,000	0.00%
PARKS & RECREATION-SITE & IMPROVEMENT	150,000	150,000	-	-	150,000	0.00%
GENERAL GOVERNMENT-BUILDINGS	475,000	475,000	-	-	475,000	0.00%
FIRE-VEHICLES	65,000	65,000	23,670	23,670	41,330	36.42%
FIRE-BUILDINGS	250,000	250,000	-	-	250,000	0.00%
TOTAL EXPENDITURES:	2,553,000	2,553,000	23,670	23,670	2,529,330	0.93%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	886,500	886,500	(23,670)	(23,670)	(910,170)	
OTHER FINANCING USES:						
RESERVE FUNDS	1,000,000	1,000,000	-	-	(1,000,000)	0.00%
CONTINGENCIES	(809,948)	(809,948)	-	-	809,948	0.00%
TRANSFER OUT - CBA	(728,053)	(728,053)	(60,622)	(60,622)	667,431	8.33%
TRANSFER OUT - WATER FUND	(348,499)	(348,499)	(12,863)	(12,863)	335,636	3.69%
TOTAL OTHER FINANCING SOURCES (USES):	(886,500)	(886,500)	(73,485)	(73,485)	813,015	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ (97,155)	$ (97,155)	$ (97,155)	

CITY OF CANTON, GEORGIA
SPLOST VI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Twelve Months Ending September 30, 2015

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	SEPTEMBER	FY2015	BUDGET	USED
REVENUES:						
SPLOST VI REVENUE (INTERGOVERNMENTAL	$ 2,800,000	$ 2,800,000	$ 260,280	$ 3,224,386	$ 424,386	115.16%
INVESTMENT EARNINGS	500	500	59	488	(12)	97.56%
TOTAL REVENUES:	2,800,500	2,800,500	260,339	3,224,873	424,373	115.15%
EXPENDITURES:						
STREETS-INFRASTRUCTURE	303,000	303,000	9,214	55,569	247,431	18.34%
PARKS & RECREATION-SITE & IMPROVEMENT	260,000	260,000	34,464	115,795	144,205	44.54%
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	43,678	596,033	991,967	37.53%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	1,212,500	1,212,500	216,661	2,628,840	1,416,340	
OTHER FINANCING USES:						
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)	(60,613)	(727,187)	(403)	100.06%
TRANSFER OUT - URA	(354,830)	(354,830)	(29,569)	(354,830)	(0)	100.00%
TRANSFER OUT - ROAD & SIDEWALK FUND	(301,998)	(301,998)	-	-	301,998	0.00%
TRANSFER OUT - WATER FUND	(348,499)	(348,499)	(12,863)	(348,499)	(0)	100.00%
TOTAL OTHER FINANCING SOURCES (USES):	(1,212,500)	(1,212,500)	(103,045)	(1,130,945)	81,555	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 113,616	$ 1,497,896	$ 1,497,896	