City of Canton, Georgia

Cash Balances

Account Name	Reporting Unit	Balance 12/31/2015
General Fund	Primary Government	$ 8,324,322
General Fund Reserve	Primary Government	629,341
General Fund Technology Fund	Primary Government	27,830
General Fund Explorer's Acct.	Primary Government	11,324
Police Forfeiture	Primary Government	16,422
Hotel/Motel Tax	Special Revenue Fund	319,817
Rental Car Tax	Special Revenue Fund	51,292
Impact Fee Fund - Parks & Rec	Capital Projects Fund	423,765
Impact Fee Fund - Police	Capital Projects Fund	139,477
Impact Fee Fund - Fire	Capital Projects Fund	176,996
Impact Fee Fund - Roads	Capital Projects Fund	877,769
Impact Fee Fund - Admin	Capital Projects Fund	39,895
SPLOST VI Operating	Capital Projects Fund	2,559,899
Road & Sidewalk Fund MMA	Capital Projects Fund	883,239
Road & Sidewalk Fund Checking	Capital Projects Fund	469,634
Water & Sewer Fund	Proprietary Fund	4,278,988
Storm Water Fund	Proprietary Fund	755,475
Sanitation Fund	Proprietary Fund	792,621
Municipal Court Fund	Agency Fund	433,537
Police Escrow Account	Agency Fund	29,100
		$ 21,240,743

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF DECEMBER	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
TAXES	$ 9,843,100	$ 9,843,100	$ 2,793,559	$ 5,866,173	$ (3,976,927)	59.60%
LICENSES AND PERMITS	1,063,500	1,063,500	204,112	479,504	(583,996)	45.09%
INTERGOVERNMENTAL	116,900	116,900	-	-	(116,900)	0.00%
FINES AND FORFEITURES	840,000	840,000	51,877	154,042	(685,958)	18.34%
CHARGES FOR SERVICES	103,470	103,470	21,843	80,633	(22,837)	77.93%
CONTRIBUTIONS & DONATIONS	28,100	28,100	10,000	15,125	(12,975)	53.83%
INVESTMENT EARNINGS	600	600	22	56	(544)	9.33%
MISCELLANEOUS	65,600	65,600	4,484	6,791	(58,809)	10.35%
TOTAL REVENUES:	12,061,270	12,061,270	3,085,897	6,602,324	(5,458,946)	**54.74%**
EXPENDITURES:						
GENERAL GOVERNMENT						
CITY COUNCIL	103,189	103,189	9,546	28,869	74,320	27.98%
CITY CLERK	95,620	95,620	8,829	22,313	73,307	23.34%
MAYOR	25,041	25,041	2,092	6,405	18,636	25.58%
CITY MANAGER	232,884	232,884	28,454	66,423	166,461	28.52%
ELECTIONS	15,500	15,500	-	9,714	5,786	62.67%
GENERAL ADMINISTRATION	216,637	216,637	10,790	37,958	178,679	17.52%
FINANCIAL ADMINISTRATION	265,095	265,095	28,299	67,443	197,652	25.44%
TAX COLLECTIONS	89,492	89,492	7,871	26,538	62,954	29.65%
HUMAN RESOURCES	122,245	122,245	9,789	47,058	75,187	38.49%
GENERAL GOVERNMENT BLDGS	307,067	307,067	13,114	39,984	267,083	13.02%
TECHNOLOGY	362,855	362,855	27,996	66,797	296,058	18.41%
TOTAL GENERAL GOVERNMENT	1,835,625	1,835,625	146,780	419,502	1,416,123	22.85%
JUDICIAL	312,455	312,455	28,242	67,822	244,633	21.71%
PUBLIC SAFETY						
FIRE	2,637,480	2,637,480	299,706	645,243	1,992,237	24.46%
POLICE	4,645,325	4,645,325	448,487	1,102,463	3,542,862	23.73%
TOTAL PUBLIC SAFETY	7,282,805	7,282,805	748,193	1,747,706	5,535,099	24.00%
PUBLIC WORKS						
ENGINEERING	186,888	186,888	19,953	48,188	138,700	25.78%
STREETS	1,559,624	1,559,624	115,752	359,063	1,200,561	23.02%
TOTAL PUBLIC WORKS	1,746,512	1,746,512	135,705	407,251	1,339,261	23.32%

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF DECEMBER	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
continued…						
CULTURE AND RECREATION						
PARKS AND RECREATION	804,360	804,360	60,170	184,208	620,152	22.90%
LIBRARY	30,000	30,000	2,500	7,500	22,500	25.00%
THEATER	-	60,000	-	-	60,000	0.00%
TOTAL CULTURE AND RECREATION	834,360	894,360	62,670	191,708	702,652	21.44%
HOUSING AND DEVELOPMENT						
BUILDING INSPECTION	471,490	471,490	49,646	117,946	353,544	25.02%
PLANNING AND ZONING	375,946	375,946	32,462	84,381	291,565	22.44%
CODE ENFORCEMENT	144,855	144,855	8,060	19,953	124,902	13.77%
ECONOMIC DEVELOPMENT	90,035	90,035	8,621	22,904	67,131	25.44%
DOWNTOWN DEVELOPMENT	89,127	89,127	9,064	19,322	69,805	21.68%
TOTAL HOUSING AND DEVELOPMENT	1,171,453	1,171,453	107,853	264,506	906,947	22.58%
TOTAL EXPENDITURES:	13,183,210	13,243,210	1,229,443	3,098,495	10,144,715	**23.40%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(1,121,940)	(1,181,940)	1,856,454	3,503,829	4,685,769	
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)	(59,523)	(118,661)	(1,521)	101.30%
TRANSFERS OUT - CBA	(300,000)	(300,000)	-	(300,000)	-	100.00%
TOTAL OTHER FINANCING SOURCES (USES)	1,121,940	1,181,940	(59,523)	(418,661)	(1,600,601)	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 1,796,931	$ 3,085,168	$ 3,085,168	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF DECEMBER	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES:						
WATER CHARGES	$ 4,075,500	$ 4,075,500	$ 337,828	$ 1,080,586	$ (2,994,914)	26.51%
WATER TAP FEES	350,000	350,000	39,750	79,000	(271,000)	22.57%
SEWER CHARGES	5,120,500	5,120,500	444,669	1,315,797	(3,804,703)	25.70%
SEWER TAP FEES	800,000	800,000	27,000	159,635	(640,365)	19.95%
CONNECTION FEES	37,000	37,000	3,302	9,388	(27,612)	25.37%
TURN ON FEES	60,000	60,000	-	6,150	(53,850)	10.25%
TRANSFER OF SERVICE FEES	500	500	-	25	(475)	5.00%
BAD CHECK FEES	1,700	1,700	210	315	(1,385)	18.53%
LATE FEES	130,000	130,000	9,308	28,888	(101,112)	22.22%
MISCELLANEOUS REVENUE	10,000	10,000	-	-	(10,000)	0.00%
TOTAL OPERATING REVENUES:	10,585,200	10,585,200	862,067	2,679,784	(7,905,416)	25.32%
OPERATING EXPENSES:						
SANITARY SEWER MAINTENANCE	1,172,448	1,172,448	25,844	65,242	1,107,206	5.56%
SEWER LIFT STATIONS	505,439	505,439	22,787	285,632	219,807	56.51%
SEWAGE TREATMENT PLANT						
OPERATIONS	836,170	836,170	66,883	167,207	668,963	20.00%
SEWAGE TREATMENT PLANT UPGRADES [1]	3,027,500	3,027,500	614,579	956,519	2,070,981	31.59%
WATER ADMINISTRATION	583,748	583,748	44,118	110,952	472,796	19.01%
CONTRACTED SERVICES	1,693,778	1,693,778	138,596	393,826	1,299,952	23.25%
RESERVOIR MANAGEMENT	166,291	166,291	431	4,745	161,546	2.85%
WATER SUPPLY/PURCHASES FOR RESALE	117,900	117,900	9,904	22,622	95,278	19.19%
WATER TREATMENT	758,736	758,736	26,198	75,882	682,854	10.00%
WATER DISTRIBUTION	1,161,942	1,161,942	61,831	145,367	1,016,575	12.51%
TOTAL OPERATING EXPENSES:	10,023,952	10,023,952	1,011,171	2,227,994	7,795,958	22.23%
OPERATING INCOME (LOSS):	561,248	561,248	(149,104)	451,790	(109,458)	
NON-OPERATING SOURCES (USES)						
GEFA NOTE	3,027,500	3,027,500	615,119	1,168,997	(1,858,503)	38.61%
RESERVE FUNDS	419,947	419,947	-	-	(419,947)	0.00%
INVESTMENT EARNINGS	2,000	2,000	199	703	(1,297)	35.15%
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)	(115,294)	(344,141)	859,815	28.58%
DEBT SERVICE-BOND INTEREST	(60,303)	(60,303)	(7,129)	(23,127)	37,176	38.35%
HLC DAM CONSTRUCTION EXPENSES	(98,500)	(98,500)	(120)	(180)	98,320	0.18%
TRANSFER IN - SPLOST VI	348,499	348,499	12,863	87,124	(261,375)	25.00%
DEBT SERVICE-GEFA PRINCIPAL	(266,646)	(266,646)	(7,875)	(63,161)	203,485	23.69%
DEBT SERVICE-GEFA INTEREST	(224,616)	(224,616)	(4,989)	(36,570)	188,046	16.28%
TRANSFER OUT - CBA	(2,225,673)	(2,225,673)	(51,266)	(153,798)	2,071,875	6.91%
TOTAL NON-OPERATING REVENUE (EXP):	(561,248)	(561,248)	441,508	635,847	1,197,095	
CHANGE IN NET POSITION:	$ -	$ -	$ 292,404	$ 1,087,637	$ 1,087,637	

[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
For the Three Months Ending December 31, 2015

EXPENSES	PRIOR YEAR COSTS	CURRENT YEAR MONTH OF OCTOBER	CURRENT YEAR MONTH OF NOVEMBER	CURRENT YEAR MONTH OF DECEMBER	CURRENT YEAR YTD	TOTAL PROJECT COST TO DATE
Professional Services	$ 497,340.30	$ -	$ 24,791.00	$ 18,392.36	$ 43,183.36	$ 540,523.66
Capital Outlay (Construction)	2,419,684.20	-	317,149.00	596,187.10	913,336.10	3,333,020.30
Total	$ 2,917,024.50	$ -	$ 341,940.00	$ 614,579.46	$ 956,519.46	$ 3,873,543.96

LOAN REQUESTS FROM GEFA	PRIOR YEAR REQUESTS	CURRENT YEAR MONTH OF OCTOBER	CURRENT YEAR MONTH OF NOVEMBER	CURRENT YEAR MONTH OF DECEMBER	CURRENT YEAR YTD	TOTAL FUNDS REQUESTED TO DATE
Professional Services	$ 482,499.64	$ 14,750.66	$ 24,791.00	$ 18,392.36	$ 57,934.02	$ 540,433.66
Construction	2,420,465.51	197,187.15	317,149.40	596,187.10	1,110,523.65	3,530,989.16
Total	$ 2,902,965.15	$ 211,937.81	$ 341,940.40	$ 614,579.46	$ 1,168,457.67	$ 4,071,422.82

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

Canton WRF Improvements Project
Loan Draw Summary
CWSRF LOAN NO. 12-012

Loan		Heavy Constructors	Engineering Strategies, Inc.			Loan Amount:	$ 8,400,000.00	Loan
Draw No.	Date	Construction	Re-Design	Const. Mgmt	Eng. Total	Total	Amount Remaining	Percentage
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	12/04/15	$ 596,187.10	$ -	$ 18,932.36	$ 18,932.36	$ 615,119.46	$ 4,328,037.18	48.5%
16								
17								
18								
19								
20								
21								
22								
23								
24								
Total		**$ 3,530,989.16**	**$ 199,798.07**	**$ 341,175.59**	**$ 540,973.66**	**$ 4,071,962.82**		

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	**$ 3,500,244.84**	**$ (0.07)**	**$ 3,744.41**	**$ 3,744.34**	**$ 4,048,707.18**

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 Three Months Ending December 31, 2015

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF DECEMBER	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES:						
STORM WATER UTILITY FEES	$ 650,000	$ 650,000	$ 55,233	$ 165,335	$ (484,665)	25.44%
LATE FEES	8,000	8,000	571	1,808	(6,192)	22.60%
TOTAL REVENUES:	658,000	658,000	55,804	167,143	(490,857)	25.40%
OPERATING EXPENSES:						
STORM WATER PERSONNEL COSTS	157,685	157,685	3,878	13,307	144,378	8.44%
STORM WATER MANAGEMENT	934,765	934,765	5,437	195,953	738,812	20.96%
TOTAL OPERATING EXPENSES:	1,092,450	1,092,450	9,315	209,260	883,190	19.16%
OPERATING INCOME (LOSS):	(434,450)	(434,450)	46,489	(42,117)	392,333	
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:	$ -	$ -	$ 46,489	$ (42,117)	$ (42,117)	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF DECEMBER	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
INVESTMENT EARNINGS	$ -	$ -	35	$ 120	$ 120	100.00%
TOTAL REVENUES:	-	-	35	120	120	100.00%
EXPENDITURES:						
DUES AND FEES	-	-	-	-	-	100.00%
INFRASTRUCTURE CONSTRUCTION	-	-	-	-	-	100.00%
TOTAL EXPENDITURES:	-	-	-	-	-	100.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	-	-	35	120	120	
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	$ -	$ -	$ 35	$ 120	$ 120	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF DECEMBER	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
HOTEL/MOTEL TAX REVENUE	$ 405,000	$ 405,000	$ 38,028	$ 125,427	$ (279,573)	30.97%
INVESTMENT EARNINGS	100	100	4	15	(85)	15.00%
TOTAL REVENUES:	405,100	405,100	38,032	125,442	(279,658)	30.97%
EXPENDITURES:						
THEATRE SUPPLEMENT	30,000	-	-	-	-	100.00%
CANTON D.D.A.	-	10,000	-	-	10,000	0.00%
CANTON MAIN STREET	-	35,000	-	17,500	17,500	50.00%
TREE CITY COMMISSION	-	15,000	1,250	3,750	11,250	25.00%
CHAMBER OF COMMERCE	-	10,000	-	-	10,000	0.00%
CANTON TOURISM, INC	-	90,000	-	-	90,000	0.00%
CHEROKEE CO ARTS COUNCIL	-	25,000	-	12,500	12,500	50.00%
CHEROKEE CO HISTORICAL SOCIETY	-	10,000	-	5,000	5,000	50.00%
ADVERTISING	-	45,000	-	-	45,000	0.00%
TOTAL EXPENDITURES:	30,000	240,000	1,250	38,750	201,250	16.15%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	375,100	165,100	36,782	86,692	(78,408)	
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	$ -	$ -	$ 36,782	$ 86,692	$ 86,692	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF DECEMBER	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
RENTAL CAR TAX REVENUE	$ 50,000	$ 50,000	$ 6,232	$ 18,004	$ (31,996)	36.01%
INVESTMENT EARNINGS	-	-	-	2	2	0.00%
TOTAL REVENUES:	50,000	50,000	6,232	18,006	(31,994)	36.01%
EXPENDITURES:						
ECONOMIC DEVELOPMENT						
PROFESSIONAL SERVICES	40,000	40,000	-	18	39,982	0.05%
PAYMENTS TO OTHER AGENCIES (CCOED)	20,000	20,000	-	10,000	10,000	50.00%
TOTAL EXPENDITURES:	60,000	60,000	-	10,018	49,982	16.70%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(10,000)	(10,000)	6,232	7,988	17,988	
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	$ -	$ -	$ 6,232	$ 7,988	$ 7,988	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF DECEMBER	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
PUBLIC SAFETY ID CARDS	$ 15,000	$ 15,000	$ 1,520	$ 4,080	$ (10,920)	27.20%
ACCIDENT REPORTS	6,000	6,000	617	1,687	(4,313)	28.12%
FALSE ALARM FEES	8,000	8,000	100	1,000	(7,000)	12.50%
INCIDENT REPORTS	1,300	1,300	587	840	(460)	64.62%
BACKGROUND CHECK FEES	3,000	3,000	255	840	(2,160)	28.00%
OTHER FEES	1,000	1,000	350	554	(446)	55.40%
RETURNED CHECK FEES	-	-	-	35	35	100.00%
MUNICIPAL COURT FINES	1,100,000	1,100,000	63,463	194,610	(905,390)	17.69%
PARKING VIOLATIONS	3,000	3,000	20	55	(2,945)	1.83%
FORFEITURES	110,000	110,000	18,720	33,460	(76,540)	30.42%
INVESTMENT EARNINGS	100	100	6	25	(75)	25.00%
MISCELLANEOUS REVENUE	30,000	30,000	4,064	7,224	(22,776)	24.08%
TOTAL REVENUES:	1,277,400	1,277,400	89,702	244,410	(1,032,990)	19.13%
EXPENDITURES:						
PEACE OFFICERS ANNUITY BENEFIT	44,000	44,000	2,428	7,813	36,187	17.76%
ADMINISTRATIVE FEES	500	500	(35)	74	426	14.80%
CONTRACT LABOR	77,000	77,000	4,599	13,220	63,780	17.17%
INTERGOVERNMENTAL PAYMENTS	215,000	215,000	12,906	38,588	176,412	17.95%
TOTAL EXPENDITURES:	336,500	336,500	19,898	59,695	276,805	17.74%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	940,900	940,900	69,804	184,715	(756,185)	
OTHER FINANCING SOURCES (USES):						
TRANSFERS TO GENERAL FUND	(940,900)	(940,900)	(51,877)	(154,042)	786,858	16.37%
TOTAL OTHER FINANCING SOURCES (USES)	(940,900)	(940,900)	(51,877)	(154,042)	786,858	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 17,927	$ 30,673	$ 30,673	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF DECEMBER	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES:						
SANITATION COLLECTION FEES	$ 1,150,000	$ 1,150,000	$ 101,457	$ 303,489	$ (846,511)	26.39%
ROLLOFF SITE COLLECTION FEES	25,000	25,000	1,975	3,980	(21,020)	15.92%
CONNECTION FEES	7,000	7,000	650	1,900	(5,100)	27.14%
TRANSFER OF SERVICE FEES	200	200	-	-	(200)	0.00%
PENALTIES AND INTEREST	20,000	20,000	1,747	4,969	(15,031)	24.85%
TOTAL OPERATING REVENUES:	1,202,200	1,202,200	105,829	314,338	(887,862)	26.15%
OPERATING EXPENSES:						
PERSONNEL COSTS	45,807	45,807	5,030	11,610	34,197	25.35%
SOLID WASTE COLLECTION	842,019	842,019	70,511	210,836	631,183	25.04%
ROLLOFF DISPOSAL SERVICES	24,000	24,000	3,788	10,955	13,045	45.65%
OTHER OPERATING EXPENSES	6,762	6,762	1,259	2,622	4,140	38.78%
TOTAL OPERATING EXPENSES:	918,588	918,588	80,588	236,023	682,565	25.69%
OPERATING INCOME (LOSS):	283,612	283,612	25,241	78,315	(205,297)	
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:	$ -	$ -	$ 25,241	$ 78,315	$ 78,315	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF DECEMBER	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
IMPACT FEES - RECREATION	$ 320,000	$ 320,000	$ 22,352	$ 74,169	$ (245,831)	23.18%
IMPACT FEES - POLICE DEPT	18,000	18,000	12,137	18,359	359	101.99%
IMPACT FEES - FIRE DEPT	98,000	98,000	6,302	39,573	(58,427)	40.38%
IMPACT FEES - ROADS	230,000	230,000	14,977	94,047	(135,953)	40.89%
IMPACT FEES - ADMINISTRATIVE FEES	20,000	20,000	3,431	8,542	(11,458)	42.71%
INVESTMENT EARNINGS	100	100	25	58	(42)	58.00%
TOTAL REVENUES:	686,100	686,100	59,224	234,748	(451,352)	34.21%
EXPENDITURES:						
ADMINISTRATIVE/COUNSULTING FEES	20,000	20,000	-	-	20,000	0.00%
ROADS - INFRASTRUCTURE	365,000	365,000	-	19	364,981	0.01%
PARKS IMPROVEMENTS	400,000	400,000	-	-	400,000	0.00%
TOTAL EXPENDITURES:	785,000	785,000	-	19	784,981	0.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(98,900)	(98,900)	59,224	234,729	333,629	
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	$ -	$ -	$ 59,224	$ 234,729	$ 234,729	

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

	BUDGET		MONTH OF	MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	NOVEMBER	DECEMBER	FY2016	BUDGET	USED
REVENUES:							
SPLOST VI REVENUE (INTERGOVERNMENTAL	$ 3,250,000	$ 3,250,000	$ 279,051	$ -	$ 536,884	$ (2,713,116)	16.52%
GDOT LOCAL MAINT & IMPROVEMENT GRANT	189,000	189,000	-	-	-	(189,000)	0.00%
INVESTMENT EARNINGS	500	500	59	-	123	(377)	24.60%
TOTAL REVENUES:	3,439,500	3,439,500	279,110	-	537,007	(2,902,493)	15.61%
EXPENDITURES:							
STREETS-INFRASTRUCTURE	1,613,000	1,613,000	436,091	- *	436,091	1,176,909	27.04%
PARKS & RECREATION-SITE & IMPROVEMENT	150,000	150,000	4,141	29	4,170	145,830	2.78%
GENERAL GOVERNMENT-BUILDINGS	475,000	475,000	22,953	19,753	42,706	432,294	8.99%
FIRE-VEHICLES	65,000	65,000	2,249	31,584	57,503	7,497	88.47%
FIRE-BUILDINGS	250,000	250,000	-	-	-	250,000	0.00%
TOTAL EXPENDITURES:	2,553,000	2,553,000	465,434	51,366	540,470	2,012,530	21.17%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	886,500	886,500	(186,324)	(51,366)	(3,463)	(889,963)	
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)	(60,631)	(60,639)	(181,892)	546,161	24.98%
TRANSFER OUT - WATER FUND	(348,499)	(348,499)	(61,398)	(12,863)	(87,124)	261,375	25.00%
TOTAL OTHER FINANCING SOURCES (USES):	(886,500)	(886,500)	(122,029)	(73,502)	(269,016)	617,484	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ (308,353)	$ (124,868)	$ (272,479)	$ (272,479)	

* Paving Daisy Cir, W. Marietta, Jarvis St., Oakdale, River Bend Way, etc.