City of Canton, Georgia
Cash Balances

Account Name	Reporting Unit	Balance 3/31/2016
General Fund	Primary Government	$ 9,200,772
General Fund Reserve	Primary Government	629,404
General Fund Technology Fund	Primary Government	7,152
General Fund Explorer's Acct.	Primary Government	7,019
Police Forfeiture	Primary Government	15,242
Hotel/Motel Tax	Special Revenue Fund	206,536
Rental Car Tax	Special Revenue Fund	69,682
Impact Fee Fund - Parks & Rec	Capital Projects Fund	291,550
Impact Fee Fund - Police	Capital Projects Fund	152,967
Impact Fee Fund - Fire	Capital Projects Fund	190,477
Impact Fee Fund - Roads	Capital Projects Fund	681,165
Impact Fee Fund - Admin	Capital Projects Fund	44,855
SPLOST VI Operating	Capital Projects Fund	3,213,582
Road & Sidewalk Fund MMA	Capital Projects Fund	883,328
Road & Sidewalk Fund Checking	Capital Projects Fund	631,015
Water & Sewer Fund	Proprietary Fund	4,729,730
Storm Water Fund	Proprietary Fund	678,653
Sanitation Fund	Proprietary Fund	803,720
Municipal Court Fund	Agency Fund	413,644
Police Escrow Account	Agency Fund	29,101
		$ 22,879,594

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, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MARCH	FY2016	BUDGET	USED
REVENUES:						
TAXES	$ 9,843,100	$ 9,843,100	$ 669,281	$ 8,606,580	$ (1,236,520)	87.44%
LICENSES AND PERMITS	1,063,500	1,063,500	51,914	747,103	(316,397)	70.25%
INTERGOVERNMENTAL	116,900	116,900	20,122	93,925	(22,975)	80.35%
FINES AND FORFEITURES	840,000	840,000	52,008	302,696	(537,304)	36.04%
CHARGES FOR SERVICES	103,470	103,470	10,565	120,322	16,852	116.29%
CONTRIBUTIONS & DONATIONS	28,100	28,100	1,555	18,745	(9,355)	66.71%
INVESTMENT EARNINGS	600	600	22	120	(480)	20.00%
MISCELLANEOUS	65,600	65,600	34,016	45,727	(19,873)	69.71%
TOTAL REVENUES:	12,061,270	12,061,270	839,483	9,935,218	(2,126,052)	**82.37%**
EXPENDITURES:						
GENERAL GOVERNMENT						
CITY COUNCIL	103,189	103,189	15,076	60,556	42,633	58.68%
CITY CLERK	95,620	95,620	6,122	41,766	53,854	43.68%
MAYOR	25,041	25,041	2,245	13,158	11,883	52.55%
CITY MANAGER	232,884	232,884	18,815	122,720	110,164	52.70%
ELECTIONS	15,500	15,500	-	9,714	5,786	62.67%
GENERAL ADMINISTRATION	216,637	216,637	14,844	93,257	123,380	43.05%
FINANCIAL ADMINISTRATION	265,095	265,095	19,253	132,406	132,689	49.95%
TAX COLLECTIONS	89,492	89,492	5,379	42,877	46,615	47.91%
HUMAN RESOURCES	122,245	122,245	10,231	72,174	50,071	59.04%
GENERAL GOVERNMENT BLDGS	307,067	307,067	15,661	87,130	219,937	28.37%
TECHNOLOGY	362,855	362,855	35,317	162,628	200,227	44.82%
TOTAL GENERAL GOVERNMENT	1,835,625	1,835,625	142,943	838,386	997,239	45.67%
JUDICIAL	312,455	312,455	19,614	134,639	177,816	43.09%
PUBLIC SAFETY						
FIRE	2,637,480	2,637,480	182,212	1,213,946	1,423,534	46.03%
POLICE	4,645,325	4,645,325	428,939	2,357,410	2,287,915	50.75%
TOTAL PUBLIC SAFETY	7,282,805	7,282,805	611,151	3,571,356	3,711,449	49.04%
PUBLIC WORKS						
ENGINEERING	186,888	186,888	14,878	90,978	95,910	48.68%
STREETS	1,559,624	1,559,624	107,487	681,299	878,325	43.68%
TOTAL PUBLIC WORKS	1,746,512	1,746,512	122,365	772,277	974,235	44.22%

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, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MARCH	FY2016	BUDGET	USED
continued…						
CULTURE AND RECREATION						
PARKS AND RECREATION	804,360	804,360	24,463	275,132	529,228	34.21%
LIBRARY	30,000	30,000	2,500	15,000	15,000	50.00%
THEATER	-	60,000	6,372	15,845	44,155	26.41%
TOTAL CULTURE AND RECREATION	834,360	894,360	33,335	305,426	588,934	34.15%
HOUSING AND DEVELOPMENT						
BUILDING INSPECTION	471,490	471,490	34,806	223,753	247,737	47.46%
PLANNING AND ZONING	375,946	375,946	37,998	171,079	204,867	45.51%
CODE ENFORCEMENT	144,855	144,855	5,705	38,334	106,521	26.46%
ECONOMIC DEVELOPMENT	90,035	90,035	5,733	40,871	49,164	45.39%
DOWNTOWN DEVELOPMENT	89,127	89,127	4,946	50,602	38,525	56.78%
TOTAL HOUSING AND DEVELOPMENT	1,171,453	1,171,453	89,188	524,639	646,814	44.79%
TOTAL EXPENDITURES:	13,183,210	13,243,210	1,018,596	6,146,723	7,096,487	**46.41%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(1,121,940)	(1,181,940)	(179,113)	3,788,495	4,970,435	
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	167,210	167,210	(167,210)	50.00%
CONTINGENCIES	(320,000)	(320,000)	-	-	320,000	0.00%
TRANSFER IN - PARKS IMPACT FEE FUND	180,000	180,000	-	180,000	-	100.00%
TRANSFER IN - HOTEL/MOTEL TAX FUND	120,000	180,000	-	120,000	(60,000)	66.67%
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)	-	(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	167,210	48,549	(1,133,391)	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ (11,903)	$ 3,837,044	$ 3,837,044	

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, 2016

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF MARCH	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES:						
WATER CHARGES	$ 4,075,500	$ 4,075,500	$ 320,448	$ 2,076,445	$ (1,999,055)	50.95%
WATER TAP FEES	350,000	350,000	38,725	194,475	(155,525)	55.56%
SEWER CHARGES	5,120,500	5,120,500	425,306	2,624,492	(2,496,008)	51.25%
SEWER TAP FEES	800,000	800,000	58,500	452,010	(347,990)	56.50%
CONNECTION FEES	37,000	37,000	3,563	18,413	(18,587)	49.76%
TURN ON FEES	60,000	60,000	5,350	20,325	(39,675)	33.88%
TRANSFER OF SERVICE FEES	500	500	25	75	(425)	15.00%
BAD CHECK FEES	1,700	1,700	35	420	(1,280)	24.71%
LATE FEES	130,000	130,000	8,430	59,001	(70,999)	45.39%
MISCELLANEOUS REVENUE	10,000	10,000	72	72	(9,928)	0.72%
TOTAL OPERATING REVENUES:	10,585,200	10,585,200	860,454	5,445,728	(5,139,472)	51.45%
OPERATING EXPENSES:						
SANITARY SEWER MAINTENANCE	1,172,448	1,172,448	13,898	306,298	866,150	26.12%
SEWER LIFT STATIONS	505,439	505,439	11,826	562,321	(56,882)	111.25%
SEWAGE TREATMENT PLANT						
OPERATIONS	836,170	836,170	50,397	321,888	514,282	38.50%
SEWAGE TREATMENT PLANT UPGRADES [1]	3,027,500	3,027,500	230,859	2,632,091	395,409	86.94%
WATER ADMINISTRATION	583,748	583,748	35,593	238,277	345,471	40.82%
CONTRACTED SERVICES	1,693,778	1,693,778	138,596	809,614	884,164	47.80%
RESERVOIR MANAGEMENT	166,291	166,291	2,354	13,059	153,232	7.85%
WATER SUPPLY/PURCHASES FOR RESALE	117,900	117,900	10,948	54,239	63,661	46.00%
WATER TREATMENT	758,736	758,736	28,081	289,389	469,347	38.14%
WATER DISTRIBUTION	1,161,942	1,161,942	100,540	303,311	858,631	26.10%
TOTAL OPERATING EXPENSES:	10,023,952	10,023,952	623,092	5,530,487	4,493,465	55.17%
OPERATING INCOME (LOSS):	561,248	561,248	237,362	(84,759)	(646,007)	
NON-OPERATING SOURCES (USES)						
GEFA NOTE	3,027,500	3,027,500	320,003	2,613,170	(414,330)	86.31%
RESERVE FUNDS	419,947	419,947	-	-	(419,947)	0.00%
INVESTMENT EARNINGS	2,000	2,000	239	1,417	(583)	70.85%
INDIRECT COST ALLOCATIONS	(79,500)	(79,500)	(39,750)	(39,750)	39,750	50.00%
CONTINGENCIES	(200,000)	(200,000)	-	-	200,000	0.00%
DEBT SERVICE-BOND PRINCIPAL	(1,203,956)	(1,203,956)	(116,984)	(692,787)	511,169	57.54%
DEBT SERVICE-BOND INTEREST	(60,303)	(60,303)	(5,438)	(41,748)	18,555	69.23%
HLC DAM CONSTRUCTION EXPENSES	(98,500)	(98,500)	(3,250)	(4,580)	93,920	4.65%
TRANSFER IN - SPLOST VI	348,499	348,499	12,864	174,249	(174,250)	50.00%
DEBT SERVICE-GEFA PRINCIPAL	(266,646)	(266,646)	(10,448)	(131,895)	134,751	49.46%
DEBT SERVICE-GEFA INTEREST	(224,616)	(224,616)	(11,011)	(85,973)	138,643	38.28%
TRANSFER OUT - CBA	(2,225,673)	(2,225,673)	(51,267)	(566,485)	1,659,188	25.45%
TOTAL NON-OPERATING REVENUE (EXP):	(561,248)	(561,248)	94,958	1,225,618	1,786,866	
CHANGE IN NET POSITION:	$ -	$ -	$ 332,320	$ 1,140,859	$ 1,140,859	

[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 Six Months Ending March 31, 2016

		CURRENT YEAR							TOTAL PROJECT
EXPENSES	PRIOR YEAR COSTS	MONTH OF OCTOBER	MONTH OF NOVEMBER	MONTH OF DECEMBER	MONTH OF JANUARY	MONTH OF FEBRUARY	MONTH OF MARCH	YTD	COST TO DATE
Professional Services	$ 497,340.30	$ -	$ 24,791.00	$ 18,392.36	$ 15,435.00	$ 26,617.60	$ 13,415.00	$ 98,650.96	$ 595,991.26
Capital Outlay (Construction)	2,419,684.20	-	317,149.00	596,187.10	772,704.93	446,767.51	217,444.00	2,350,252.54	4,769,936.74
Total	$ 2,917,024.50	$ -	$ 341,940.00	$ 614,579.46	$ 788,139.93	$ 473,385.11	$ 230,859.00	$ 2,448,903.50	$ 5,365,928.00

		CURRENT YEAR							TOTAL FUNDS
LOAN REQUESTS FROM GEFA	PRIOR YEAR REQUESTS	MONTH OF OCTOBER	MONTH OF NOVEMBER	MONTH OF DECEMBER	MONTH OF JANUARY	MONTH OF FEBRUARY	MONTH OF MARCH	YTD	REQUESTED TO DATE
Professional Services	$ 482,499.64	$ 14,750.66	$ 24,791.00	$ 18,392.36	$ 200,482.90	$ 11,946.40	$ 14,671.20	$ 285,034.52	$ 767,534.16
Construction	2,420,465.51	197,187.15	317,149.40	596,187.10	772,704.93	141,435.42	305,332.09	2,329,996.09	4,750,461.60
Total	$ 2,902,965.15	$ 211,937.81	$ 341,940.40	$ 614,579.46	$ 973,187.83	$ 153,381.82	$ 320,003.29	$ 2,615,030.61	$ 5,517,995.76

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

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

				Engineering			Loan Amount:	$ 8,400,000.00	
Loan		Construction	Original Design	Construction Management & Inspection (ESI)					Loan
Draw No.	Date	Heavy Constructors	Infratec	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	01/04/16	$ 772,704.93	$ 183,187.90	$ -	$ 15,435.00	$ 15,435.00	$ 971,327.83	$ 3,356,709.35	60.0%
17	02/01/16	$ 141,435.42	$ -	$ -	$ 11,946.40	$ 11,946.40	$ 153,381.82	$ 3,203,327.53	61.9%
18	02/26/16	$ 305,332.09	$ -	$ -	$ 14,671.20	$ 14,671.20	$ 320,003.29	$ 2,883,324.24	65.7%
19			$ -						
20			$ -						
21			$ -						
22			$ -						
23			$ -						
24			$ -						
Total		**$ 4,750,461.60**	**$ 183,187.90**	**$ 199,798.07**	**$ 383,228.19**	**$ 583,026.26**	**$ 5,516,675.76**		

Contract Amount	**$ 6,938,328.00**			**$ 344,920.00**		
ESI Change Order No. 1	**$ -**		**$ 199,798.00**			
ESI Change Order No. 2	**$ -**			**$ 125,000.00**		
Heavy Change Order No. 2	**$ 92,906.00**					
	$ 7,031,234.00	**$ 183,187.90**	**$ 199,798.00**	**$ 469,920.00**	**$ 669,718.00**	**$ 7,884,139.90**

Notes:
1. 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 Six Months Ending March 31, 2016

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF MARCH	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES:						
STORM WATER UTILITY FEES	$ 650,000	$ 650,000	$ 54,890	$ 329,834	$ (320,166)	50.74%
LATE FEES	8,000	8,000	563	3,852	(4,148)	48.15%
TOTAL REVENUES:	658,000	658,000	55,453	333,686	(324,314)	50.71%
OPERATING EXPENSES:						
STORM WATER PERSONNEL COSTS	157,685	157,685	5,740	30,022	127,663	19.04%
STORM WATER MANAGEMENT	934,765	934,765	53,713	410,941	523,824	43.96%
TOTAL OPERATING EXPENSES:	1,092,450	1,092,450	59,453	440,963	651,487	40.36%
OPERATING INCOME (LOSS):	(434,450)	(434,450)	(4,000)	(107,277)	327,173	
NON-OPERATING SOURCES (USES)						
RESERVE FUNDS	561,850	561,850	-	-	(561,850)	0.00%
INDIRECT COST ALLOCATIONS	(127,400)	(127,400)	(63,700)	(63,700)	63,700	50.00%
TOTAL NON-OPERATING INCOME (EXP):	434,450	434,450	(63,700)	(63,700)	(498,150)	
CHANGE IN NET POSITION:	$ -	$ -	$ (67,700)	$ (170,977)	$ (170,977)	

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, 2016

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF MARCH	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
INVESTMENT EARNINGS	$ -	$ -	40	$ 237	$ 237	100.00%
TOTAL REVENUES:	-	-	40	237	237	100.00%
EXPENDITURES:						
DUES AND FEES	-	-	-	-	-	100.00%
INFRASTRUCTURE CONSTRUCTION	-	-	-	-	-	100.00%
TOTAL EXPENDITURES:	-	-	-	-	-	100.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	-	-	40	237	237	
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	$ -	$ -	$ 40	$ 237	$ 237	

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, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MARCH	FY2016	BUDGET	USED
REVENUES:						
HOTEL/MOTEL TAX REVENUE	$ 405,000	$ 405,000	$ 44,593	$ 244,251	$ (160,749)	60.31%
INVESTMENT EARNINGS	100	100	3	26	(74)	26.00%
TOTAL REVENUES:	405,100	405,100	44,596	244,277	(160,823)	60.30%
EXPENDITURES:						
THEATRE SUPPLEMENT	30,000	-	-	-	-	100.00%
CANTON D.D.A.	-	10,000	-	10,000	-	100.00%
CANTON MAIN STREET	-	35,000	-	17,500	17,500	50.00%
TREE CITY COMMISSION	-	15,000	1,250	7,500	7,500	50.00%
CHAMBER OF COMMERCE	-	10,000	-	-	10,000	0.00%
CANTON TOURISM, INC	-	90,000	-	90,000	-	100.00%
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	-	1,793	43,207	3.98%
TOTAL EXPENDITURES:	30,000	240,000	1,250	144,293	95,707	60.12%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	375,100	165,100	43,346	99,984	(65,116)	
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)	-	(120,000)	60,000	66.67%
TOTAL OTHER FINANCING SOURCES (USES):	(375,100)	(165,100)	-	(120,000)	45,100	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 43,346	$ (20,016)	$ (20,016)	

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, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MARCH	FY2016	BUDGET	USED
REVENUES:						
RENTAL CAR TAX REVENUE	$ 50,000	$ 50,000	$ 6,002	$ 36,394	$ (13,606)	72.79%
INVESTMENT EARNINGS	-	-	1	4	4	0.00%
TOTAL REVENUES:	50,000	50,000	6,003	36,398	(13,602)	72.80%
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)	6,003	26,380	36,380	
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	$ -	$ -	$ 6,003	$ 26,380	$ 26,380	

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, 2016

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF MARCH	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
PUBLIC SAFETY ID CARDS	$ 15,000	$ 15,000	$ 1,220	$ 9,430	$ (5,570)	62.87%
ACCIDENT REPORTS	6,000	6,000	727	3,566	(2,434)	59.43%
FALSE ALARM FEES	8,000	8,000	100	1,100	(6,900)	13.75%
INCIDENT REPORTS	1,300	1,300	335	2,866	1,566	220.46%
BACKGROUND CHECK FEES	3,000	3,000	447	1,822	(1,178)	60.73%
OTHER FEES	1,000	1,000	-	579	(421)	57.90%
RETURNED CHECK FEES	-	-	-	35	35	100.00%
MUNICIPAL COURT FINES	1,100,000	1,100,000	53,851	363,322	(736,678)	33.03%
PARKING VIOLATIONS	3,000	3,000	25	100	(2,900)	3.33%
FORFEITURES	110,000	110,000	10,879	73,741	(36,259)	67.04%
INVESTMENT EARNINGS	100	100	6	43	(57)	43.00%
MISCELLANEOUS REVENUE	30,000	30,000	1,490	13,105	(16,895)	43.68%
TOTAL REVENUES:	1,277,400	1,277,400	69,080	469,709	(807,691)	36.77%
EXPENDITURES:						
PEACE OFFICERS ANNUITY BENEFIT	44,000	44,000	2,551	14,933	29,067	33.94%
ADMINISTRATIVE FEES	500	500	41	182	318	36.40%
CONTRACT LABOR	77,000	77,000	5,197	26,889	50,111	34.92%
INTERGOVERNMENTAL PAYMENTS	215,000	215,000	13,796	76,196	138,804	35.44%
TOTAL EXPENDITURES:	336,500	336,500	21,585	118,200	218,300	35.13%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	940,900	940,900	47,495	351,509	(589,391)	
OTHER FINANCING SOURCES (USES):						
TRANSFERS TO GENERAL FUND	(940,900)	(940,900)	(52,008)	(302,696)	638,204	32.17%
TOTAL OTHER FINANCING SOURCES (USES)	(940,900)	(940,900)	(52,008)	(302,696)	638,204	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ (4,513)	$ 48,813	$ 48,813	

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, 2016

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF MARCH	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES:						
SANITATION COLLECTION FEES	$ 1,150,000	$ 1,150,000	$ 102,190	$ 608,777	$ (541,223)	52.94%
ROLLOFF SITE COLLECTION FEES	25,000	25,000	2,819	9,453	(15,547)	37.81%
CONNECTION FEES	7,000	7,000	700	3,625	(3,375)	51.79%
TRANSFER OF SERVICE FEES	200	200	-	-	(200)	0.00%
PENALTIES AND INTEREST	20,000	20,000	1,685	10,488	(9,512)	52.44%
TOTAL OPERATING REVENUES:	1,202,200	1,202,200	107,394	632,343	(569,857)	52.60%
OPERATING EXPENSES:						
PERSONNEL COSTS	45,807	45,807	3,321	21,623	24,184	47.20%
SOLID WASTE COLLECTION	842,019	842,019	72,107	425,695	416,324	50.56%
ROLLOFF DISPOSAL SERVICES	24,000	24,000	5,360	24,415	(415)	101.73%
OTHER OPERATING EXPENSES	6,762	6,762	300	3,985	2,777	58.93%
TOTAL OPERATING EXPENSES:	918,588	918,588	81,088	475,718	442,870	51.79%
OPERATING INCOME (LOSS):	283,612	283,612	26,306	156,625	(126,987)	
OTHER FINANCING SOURCES (USES):						
SANITATION RESERVE CASH	43,908	43,908	-	-	(43,908)	0.00%
INDIRECT COST ALLOCATIONS	(127,520)	(127,520)	(63,760)	(63,760)	63,760	50.00%
LANDFILL CLOSURE	(200,000)	(200,000)	-	(10,200)	189,800	5.10%
TOTAL OTHER FINANCING USES:	(283,612)	(283,612)	(63,760)	(73,960)	209,652	
CHANGE IN NET POSITION:	$ -	$ -	$ (37,454)	$ 82,665	$ 82,665	

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, 2016

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF MARCH	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
IMPACT FEES - RECREATION	$ 320,000	$ 320,000	$ 16,256	$ 115,825	$ (204,175)	36.20%
IMPACT FEES - POLICE DEPT	18,000	18,000	857	20,555	2,555	114.19%
IMPACT FEES - FIRE DEPT	98,000	98,000	4,583	51,317	(46,683)	52.36%
IMPACT FEES - ROADS	230,000	230,000	10,892	121,958	(108,042)	53.03%
IMPACT FEES - ADMINISTRATIVE FEES	20,000	20,000	978	11,047	(8,953)	55.24%
INVESTMENT EARNINGS	100	100	35	164	64	164.00%
TOTAL REVENUES:	686,100	686,100	33,601	320,866	(365,234)	46.77%
EXPENDITURES:						
ADMINISTRATIVE/COUNSULTING FEES	20,000	20,000	-	-	20,000	0.00%
ROADS - INFRASTRUCTURE	365,000	365,000	238,138 *	238,157	126,843	65.25%
PARKS IMPROVEMENTS	400,000	400,000	-	-	400,000	0.00%
TOTAL EXPENDITURES:	785,000	785,000	238,138	238,157	546,843	30.34%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(98,900)	(98,900)	(204,537)	82,709	181,609	
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)	-	100.00%
TOTAL OTHER FINANCING SOURCES (USES)	98,900	98,900	-	(180,000)	(278,900)	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ (204,537)	$ (97,291)	$ (97,291)	

* Canton Creek Bridge

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, 2016

	BUDGET		MONTH OF	MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	MARCH	FY2016	BUDGET	USED
REVENUES:							
SPLOST VI REVENUE (INTERGOVERNMENTAL	$ 3,250,000	$ 3,250,000	$ 243,395	$ -	$ 1,370,183	$ (1,879,817)	42.16%
GDOT LOCAL MAINT & IMPROVEMENT GRANT	189,000	189,000	-	-	189,011	11	100.01%
INVESTMENT EARNINGS	500	500	44	50	300	(200)	60.00%
TOTAL REVENUES:	3,439,500	3,439,500	243,439	50	1,559,494	(1,880,006)	45.34%
EXPENDITURES:							
STREETS-INFRASTRUCTURE	1,613,000	1,613,000	-	20,726	456,817	1,156,183	28.32%
PARKS & RECREATION-SITE & IMPROVEMENT	150,000	150,000	79,342	1,448	134,833 *	15,167	89.89%
GENERAL GOVERNMENT-BUILDINGS	475,000	475,000	-	1,600	50,706	424,294	10.67%
FIRE-VEHICLES	65,000	65,000	-	1,953	57,210	7,790	88.02%
FIRE-BUILDINGS	250,000	250,000	-	-	-	250,000	0.00%
TOTAL EXPENDITURES:	2,553,000	2,553,000	79,342	25,727	699,566	1,853,434	27.40%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	886,500	886,500	164,097	(25,677)	859,928	(26,572)	
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)	(60,657)	(60,666)	(363,864)	364,189	49.98%
TRANSFER OUT - WATER FUND	(348,499)	(348,499)	(61,398)	(12,864)	(174,249)	174,250	50.00%
TOTAL OTHER FINANCING SOURCES (USES):	(886,500)	(886,500)	(122,055)	(73,530)	(538,113)	348,387	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 42,042	$ (99,207)	$ 321,815	$ 321,815	

* Etowah to Heritage Trail