City of Canton, Georgia
Cash Balances

Account Name	Reporting Unit	Balance 4/30/2016
General Fund	Primary Government	$ 8,503,002
General Fund Reserve	Primary Government	629,424
General Fund Technology Fund	Primary Government	7,152
General Fund Explorer's Acct.	Primary Government	8,437
Police Forfeiture	Primary Government	17,937
Hotel/Motel Tax	Special Revenue Fund	250,714
Rental Car Tax	Special Revenue Fund	66,189
Impact Fee Fund - Parks & Rec	Capital Projects Fund	307,816
Impact Fee Fund - Police	Capital Projects Fund	153,829
Impact Fee Fund - Fire	Capital Projects Fund	195,067
Impact Fee Fund - Roads	Capital Projects Fund	536,979
Impact Fee Fund - Admin	Capital Projects Fund	45,834
SPLOST VI Operating	Capital Projects Fund	3,189,809
Road & Sidewalk Fund MMA	Capital Projects Fund	883,357
Road & Sidewalk Fund Checking	Capital Projects Fund	631,025
Water & Sewer Fund	Proprietary Fund	4,884,004
Storm Water Fund	Proprietary Fund	637,614
Sanitation Fund	Proprietary Fund	817,036
Municipal Court Fund	Agency Fund	400,341
Police Escrow Account	Agency Fund	29,101
		$ 22,194,667

CITY OF CANTON, GEORGIA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Seven Months Ending April 30, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	APRIL	FY2016	BUDGET	USED
REVENUES:						
TAXES	$ 9,843,100	$ 9,843,100	$ 235,944	$ 8,842,524	$ (1,000,576)	89.83%
LICENSES AND PERMITS	1,063,500	1,063,500	33,292	780,395	(283,105)	73.38%
INTERGOVERNMENTAL	116,900	116,900	4,454	85,059	(31,841)	72.76%
FINES AND FORFEITURES	840,000	840,000	45,956	348,652	(491,348)	41.51%
CHARGES FOR SERVICES	103,470	103,470	9,371	143,013	39,543	138.22%
CONTRIBUTIONS & DONATIONS	28,100	28,100	1,370	20,115	(7,985)	71.58%
INVESTMENT EARNINGS	600	600	20	140	(460)	23.33%
MISCELLANEOUS	65,600	65,600	5,291	51,018	(14,582)	77.77%
TOTAL REVENUES:	12,061,270	12,061,270	335,698	10,270,916	(1,790,354)	**85.16%**
EXPENDITURES:						
GENERAL GOVERNMENT						
CITY COUNCIL	103,189	103,189	9,981	70,537	32,652	68.36%
CITY CLERK	95,620	95,620	9,230	50,996	44,624	53.33%
MAYOR	25,041	25,041	2,250	15,408	9,633	61.53%
CITY MANAGER	232,884	232,884	22,220	144,940	87,944	62.24%
ELECTIONS	15,500	15,500	-	9,714	5,786	62.67%
GENERAL ADMINISTRATION	216,637	216,637	20,062	113,319	103,318	52.31%
FINANCIAL ADMINISTRATION	265,095	265,095	22,827	155,233	109,862	58.56%
TAX COLLECTIONS	89,492	89,492	7,782	50,659	38,833	56.61%
HUMAN RESOURCES	122,245	122,245	12,979	85,153	37,092	69.66%
GENERAL GOVERNMENT BLDGS	307,067	307,067	27,524	114,654	192,413	37.34%
TECHNOLOGY	362,855	362,855	29,293	191,921	170,934	52.89%
TOTAL GENERAL GOVERNMENT	1,835,625	1,835,625	164,148	1,002,534	833,091	54.62%
JUDICIAL	312,455	312,455	31,352	165,991	146,464	53.12%
PUBLIC SAFETY						
FIRE	2,637,480	2,637,480	219,035	1,432,981	1,204,499	54.33%
POLICE	4,645,325	4,645,325	324,099	2,681,509	1,963,816	57.72%
TOTAL PUBLIC SAFETY	7,282,805	7,282,805	543,134	4,114,490	3,168,315	56.50%
PUBLIC WORKS						
ENGINEERING	186,888	186,888	14,808	105,786	81,102	56.60%
STREETS	1,559,624	1,559,624	133,777	815,076	744,548	52.26%
TOTAL PUBLIC WORKS	1,746,512	1,746,512	148,585	920,862	825,650	52.73%

CITY OF CANTON, GEORGIA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Seven Months Ending April 30, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	APRIL	FY2016	BUDGET	USED
continued…						
CULTURE AND RECREATION						
PARKS AND RECREATION	804,360	804,360	67,338	342,470	461,890	42.58%
LIBRARY	30,000	30,000	2,500	17,500	12,500	58.33%
THEATER	-	60,000	5,662	21,507	38,493	35.85%
TOTAL CULTURE AND RECREATION	834,360	894,360	75,500	380,926	513,434	42.59%
HOUSING AND DEVELOPMENT						
BUILDING INSPECTION	471,490	471,490	39,186	262,939	208,551	55.77%
PLANNING AND ZONING	375,946	375,946	27,131	198,210	177,736	52.72%
CODE ENFORCEMENT	144,855	144,855	10,080	48,414	96,441	33.42%
ECONOMIC DEVELOPMENT	90,035	90,035	6,854	47,725	42,310	53.01%
DOWNTOWN DEVELOPMENT	89,127	89,127	5,855	56,457	32,670	63.34%
TOTAL HOUSING AND DEVELOPMENT	1,171,453	1,171,453	89,106	613,745	557,708	52.39%
TOTAL EXPENDITURES:	13,183,210	13,243,210	1,051,825	7,198,548	6,044,662	**54.36%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(1,121,940)	(1,181,940)	(716,127)	3,072,368	4,254,308	
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)	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	-	48,549	(1,133,391)	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ (716,127)	$ 3,120,917	$ 3,120,917	

CITY OF CANTON, GEORGIA
Water & Sewer Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Seven Months Ending April 30, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	APRIL	FY2016	BUDGET	USED
OPERATING REVENUES:						
WATER CHARGES	$ 4,075,500	$ 4,075,500	$ 354,867	$ 2,431,312	$ (1,644,188)	59.66%
WATER TAP FEES	350,000	350,000	22,500	216,975	(133,025)	61.99%
SEWER CHARGES	5,120,500	5,120,500	408,483	3,032,975	(2,087,525)	59.23%
SEWER TAP FEES	800,000	800,000	67,500	519,510	(280,490)	64.94%
CONNECTION FEES	37,000	37,000	4,150	22,563	(14,437)	60.98%
TURN ON FEES	60,000	60,000	1,925	22,250	(37,750)	37.08%
TRANSFER OF SERVICE FEES	500	500	-	75	(425)	15.00%
BAD CHECK FEES	1,700	1,700	105	525	(1,175)	30.88%
LATE FEES	130,000	130,000	6,695	65,696	(64,304)	50.54%
MISCELLANEOUS REVENUE	10,000	10,000	-	72	(9,928)	0.72%
TOTAL OPERATING REVENUES:	10,585,200	10,585,200	866,225	6,311,953	(4,273,247)	59.63%
OPERATING EXPENSES:						
SANITARY SEWER MAINTENANCE	1,172,448	1,172,448	107,417	413,715	758,733	35.29%
SEWER LIFT STATIONS	505,439	505,439	25,787	588,108	(82,669)	116.36%
SEWAGE TREATMENT PLANT						
OPERATIONS	836,170	836,170	72,969	394,857	441,313	47.22%
SEWAGE TREATMENT PLANT UPGRADES [1]	3,027,500	3,027,500	216,353	2,848,444	179,056	94.09%
WATER ADMINISTRATION	583,748	583,748	36,814	275,091	308,657	47.12%
CONTRACTED SERVICES	1,693,778	1,693,778	138,596	948,210	745,568	55.98%
RESERVOIR MANAGEMENT	166,291	166,291	41,399	54,458	111,833	32.75%
WATER SUPPLY/PURCHASES FOR RESALE	117,900	117,900	11,512	65,751	52,149	55.77%
WATER TREATMENT	758,736	758,736	35,341	324,730	434,006	42.80%
WATER DISTRIBUTION	1,161,942	1,161,942	55,727	359,038	802,904	30.90%
TOTAL OPERATING EXPENSES:	10,023,952	10,023,952	741,915	6,272,402	3,751,550	62.57%
OPERATING INCOME (LOSS):	561,248	561,248	124,310	39,551	(521,697)	
NON-OPERATING SOURCES (USES)						
GEFA NOTE	3,027,500	3,027,500	133,009	2,746,179	(281,321)	90.71%
RESERVE FUNDS	419,947	419,947	-	-	(419,947)	0.00%
INVESTMENT EARNINGS	2,000	2,000	236	1,653	(347)	82.65%
INDIRECT COST ALLOCATIONS	(79,500)	(79,500)	-	(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)	(117,810)	(810,597)	393,359	67.33%
DEBT SERVICE-BOND INTEREST	(60,303)	(60,303)	(4,613)	(46,361)	13,942	76.88%
HLC DAM CONSTRUCTION EXPENSES	(98,500)	(98,500)	(63,941)	(68,521)	29,979	69.56%
TRANSFER IN - SPLOST VI	348,499	348,499	12,863	187,112	(161,387)	53.69%
DEBT SERVICE-GEFA PRINCIPAL	(266,646)	(266,646)	(10,420)	(142,315)	124,331	53.37%
DEBT SERVICE-GEFA INTEREST	(224,616)	(224,616)	(5,007)	(90,980)	133,636	40.50%
TRANSFER OUT - CBA	(2,225,673)	(2,225,673)	(51,266)	(617,751)	1,607,922	27.76%
TOTAL NON-OPERATING REVENUE (EXP):	(561,248)	(561,248)	(106,949)	1,118,669	1,679,917	
CHANGE IN NET POSITION:	$ -	$ -	$ 17,361	$ 1,158,220	$ 1,158,220	

[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 Seven Months Ending April 30, 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	MONTH OF APRIL	YTD	COST TO DATE
Professional Services	$ 497,340.30	$ -	$ 24,791.00	$ 18,392.36	$ 15,435.00	$ 26,617.60	$ 13,415.00	$ 18,427.00	$ 117,077.96	$ 614,418.26
Capital Outlay (Const)	2,419,684.20	-	317,149.00	596,187.10	772,704.93	446,767.51	217,444.00	197,926.00	2,548,178.54	4,967,862.74
Total	$ 2,917,024.50	$ -	$ 341,940.00	$ 614,579.46	$ 788,139.93	$ 473,385.11	$ 230,859.00	$ 216,353.00	$ 2,665,256.50	$ 5,582,281.00

		CURRENT YEAR								TOTAL FUNDS
LOAN REQUESTS GEFA	PRIOR YEAR REQUESTS	MONTH OF OCTOBER	MONTH OF NOVEMBER	MONTH OF DECEMBER	MONTH OF JANUARY	MONTH OF FEBRUARY	MONTH OF MARCH	MONTH OF APRIL	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	$ 13,415.00	$ 298,449.52	$ 780,949.16
Construction	2,420,465.51	197,187.15	317,149.40	596,187.10	772,704.93	141,435.42	305,332.09	119,593.52	2,449,589.61	4,870,055.12
Total	$ 2,902,965.15	$ 211,937.81	$ 341,940.40	$ 614,579.46	$ 973,187.83	$ 153,381.82	$ 320,003.29	$ 133,008.52	$ 2,748,039.13	$ 5,651,004.28

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	03/21/16	$ 119,593.52	$ -		$ 13,415.00	$ 13,415.00	$ 133,008.52	$ 2,750,315.72	67.3%
20			$ -						
21			$ -						
22			$ -						
23			$ -						
24			$ -						
Total		**$ 4,870,055.12**	**$ 183,187.90**	**$ 199,798.07**	**$ 396,643.19**	**$ 596,441.26**	**$ 5,649,684.28**		

	Heavy Constructors	Infratec	Re-Design	Const. Mgmt	Eng. Total	Total
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 Seven Months Ending April 30, 2016

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF APRIL	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES:						
STORM WATER UTILITY FEES	$ 650,000	$ 650,000	$ 55,034	$ 384,868	$ (265,132)	59.21%
LATE FEES	8,000	8,000	436	4,288	(3,712)	53.60%
TOTAL REVENUES:	658,000	658,000	55,470	389,156	(268,844)	59.14%
OPERATING EXPENSES:						
STORM WATER PERSONNEL COSTS	157,685	157,685	6,259	36,281	121,404	23.01%
STORM WATER MANAGEMENT	934,765	934,765	46,009	456,950	477,815	48.88%
TOTAL OPERATING EXPENSES:	1,092,450	1,092,450	52,268	493,231	599,219	45.15%
OPERATING INCOME (LOSS):	(434,450)	(434,450)	3,202	(104,075)	330,375	
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	50.00%
TOTAL NON-OPERATING INCOME (EXP):	434,450	434,450	-	(63,700)	(498,150)	
CHANGE IN NET POSITION:	$ -	$ -	$ 3,202	$ (167,775)	$ (167,775)	

CITY OF CANTON, GEORGIA
Road and Sidewalk Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Seven Months Ending April 30, 2016

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF APRIL	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
INVESTMENT EARNINGS	$ -	$ -	38	$ 275	$ 275	100.00%
TOTAL REVENUES:	-	-	38	275	275	100.00%
EXPENDITURES:						
DUES AND FEES	-	-	-	-	-	100.00%
INFRASTRUCTURE CONSTRUCTION	-	-	-	-	-	100.00%
TOTAL EXPENDITURES:	-	-	-	-	-	100.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	-	-	38	275	275	
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	$ -	$ -	$ 38	$ 275	$ 275	

CITY OF CANTON, GEORGIA
Hotel/Motel Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Seven Months Ending April 30, 2016

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF APRIL	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
HOTEL/MOTEL TAX REVENUE	$ 405,000	$ 405,000	$ 33,815	$ 278,066	$ (126,934)	68.66%
INVESTMENT EARNINGS	100	100	3	29	(71)	29.00%
TOTAL REVENUES:	405,100	405,100	33,818	278,095	(127,005)	68.65%
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	8,750	6,250	58.33%
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	145,543	94,457	60.64%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	375,100	165,100	32,568	132,552	(32,548)	
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	$ -	$ -	$ 32,568	$ 12,552	$ 12,552	

CITY OF CANTON, GEORGIA
Rental Car Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Seven Months Ending April 30, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	APRIL	FY2016	BUDGET	USED
REVENUES:						
RENTAL CAR TAX REVENUE	$ 50,000	$ 50,000	$ 6,504	$ 42,898	$ (7,102)	85.80%
INVESTMENT EARNINGS	-	-	1	5	5	0.00%
TOTAL REVENUES:	50,000	50,000	6,505	42,903	(7,097)	85.81%
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	20,000	-	100.00%
TOTAL EXPENDITURES:	60,000	60,000	10,000	20,018	39,982	33.36%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(10,000)	(10,000)	(3,495)	22,885	32,885	
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	$ -	$ -	$ (3,495)	$ 22,885	$ 22,885	

CITY OF CANTON, GEORGIA
Municipal Court Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Seven Months Ending April 30, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	APRIL	FY2016	BUDGET	USED
REVENUES:						
PUBLIC SAFETY ID CARDS	$ 15,000	$ 15,000	$ 1,210	$ 10,640	$ (4,360)	70.93%
ACCIDENT REPORTS	6,000	6,000	1,355	4,921	(1,079)	82.02%
FALSE ALARM FEES	8,000	8,000	-	1,100	(6,900)	13.75%
INCIDENT REPORTS	1,300	1,300	255	3,121	1,821	240.08%
BACKGROUND CHECK FEES	3,000	3,000	255	2,077	(923)	69.23%
OTHER FEES	1,000	1,000	135	714	(286)	71.40%
RETURNED CHECK FEES	-	-	-	35	35	100.00%
MUNICIPAL COURT FINES	1,100,000	1,100,000	51,145	414,467	(685,533)	37.68%
PARKING VIOLATIONS	3,000	3,000	45	145	(2,855)	4.83%
FORFEITURES	110,000	110,000	4,511	78,252	(31,748)	71.14%
INVESTMENT EARNINGS	100	100	7	50	(50)	50.00%
MISCELLANEOUS REVENUE	30,000	30,000	2,105	15,210	(14,790)	50.70%
TOTAL REVENUES:	1,277,400	1,277,400	61,023	530,732	(746,668)	41.55%
EXPENDITURES:						
PEACE OFFICERS ANNUITY BENEFIT	44,000	44,000	2,103	17,036	26,964	38.72%
ADMINISTRATIVE FEES	500	500	38	220	280	44.00%
CONTRACT LABOR	77,000	77,000	3,995	30,884	46,116	40.11%
INTERGOVERNMENTAL PAYMENTS	215,000	215,000	11,088	87,284	127,716	40.60%
TOTAL EXPENDITURES:	336,500	336,500	17,224	135,424	201,076	40.24%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	940,900	940,900	43,799	395,308	(545,592)	
OTHER FINANCING SOURCES (USES):						
TRANSFERS TO GENERAL FUND	(940,900)	(940,900)	(45,956)	(348,652)	592,248	37.06%
TOTAL OTHER FINANCING SOURCES (USES)	(940,900)	(940,900)	(45,956)	(348,652)	592,248	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ (2,157)	$ 46,656	$ 46,656	

CITY OF CANTON, GEORGIA
Sanitation Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Seven Months Ending April 30, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	APRIL	FY2016	BUDGET	USED
OPERATING REVENUES:						
SANITATION COLLECTION FEES	$ 1,150,000	$ 1,150,000	$ 102,639	$ 711,416	$ (438,584)	61.86%
ROLLOFF SITE COLLECTION FEES	25,000	25,000	1,662	11,115	(13,885)	44.46%
CONNECTION FEES	7,000	7,000	700	4,325	(2,675)	61.79%
TRANSFER OF SERVICE FEES	200	200	-	-	(200)	0.00%
PENALTIES AND INTEREST	20,000	20,000	1,307	11,795	(8,205)	58.98%
TOTAL OPERATING REVENUES:	1,202,200	1,202,200	106,308	738,651	(463,549)	61.44%
OPERATING EXPENSES:						
PERSONNEL COSTS	45,807	45,807	3,477	25,100	20,707	54.80%
SOLID WASTE COLLECTION	842,019	842,019	72,295	497,990	344,029	59.14%
ROLLOFF DISPOSAL SERVICES	24,000	24,000	4,830	29,245	(5,245)	121.85%
OTHER OPERATING EXPENSES	6,762	6,762	1,136	5,121	1,641	75.73%
TOTAL OPERATING EXPENSES:	918,588	918,588	81,738	557,456	361,132	60.69%
OPERATING INCOME (LOSS):	283,612	283,612	24,570	181,195	(102,417)	
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	50.00%
LANDFILL CLOSURE	(200,000)	(200,000)	(13,366)	(23,566)	176,434	11.78%
TOTAL OTHER FINANCING USES:	(283,612)	(283,612)	(13,366)	(87,326)	196,286	
CHANGE IN NET POSITION:	$ -	$ -	$ 11,204	$ 93,869	$ 93,869	

CITY OF CANTON, GEORGIA
Impact Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Seven Months Ending April 30, 2016

	BUDGET		MONTH OF		YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	APRIL		FY2016	BUDGET	USED
REVENUES:							
IMPACT FEES - RECREATION	$ 320,000	$ 320,000	$ 15,240		$ 131,065	$ (188,935)	40.96%
IMPACT FEES - POLICE DEPT	18,000	18,000	804		21,359	3,359	118.66%
IMPACT FEES - FIRE DEPT	98,000	98,000	4,297		55,614	(42,386)	56.75%
IMPACT FEES - ROADS	230,000	230,000	10,211		132,169	(97,831)	57.46%
IMPACT FEES - ADMINISTRATIVE FEES	20,000	20,000	917		11,964	(8,036)	59.82%
INVESTMENT EARNINGS	100	100	31		195	95	195.00%
TOTAL REVENUES:	686,100	686,100	31,500		352,366	(333,734)	51.36%
EXPENDITURES:							
ADMINISTRATIVE/COUNSULTING FEES	20,000	20,000	-		-	20,000	0.00%
ROADS - INFRASTRUCTURE	365,000	365,000	43,005	*	281,162	83,838	77.03%
PARKS IMPROVEMENTS	400,000	400,000	173,221	**	173,221	226,779	43.31%
TOTAL EXPENDITURES:	785,000	785,000	216,226		281,162	330,617	35.82%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(98,900)	(98,900)	(184,726)		71,204	(3,117)	
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	$ -	$ -	$ (184,726)		$ (108,796)	$ (282,017)	

* Canton Creek Bridge
** Etowah/Heritage Trail

CITY OF CANTON, GEORGIA
SPLOST VI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Seven Months Ending April 30, 2016

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF MARCH	MONTH OF APRIL	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:							
SPLOST VI REVENUE (INTERGOVERNMENTAL	$ 3,250,000	$ 3,250,000	$ 287,386	$ -	$ 1,657,569	$ (1,592,431)	51.00%
GDOT LOCAL MAINT & IMPROVEMENT GRANT	189,000	189,000	-	-	189,011	11	100.01%
INVESTMENT EARNINGS	500	500	50	45	345	(155)	69.00%
TOTAL REVENUES:	3,439,500	3,439,500	287,436	45	1,846,925	(1,592,575)	53.70%
EXPENDITURES:							
STREETS-INFRASTRUCTURE	1,613,000	1,613,000	20,726	56,378	513,195	1,099,805	31.82%
PARKS & RECREATION-SITE & IMPROVEMENT	150,000	150,000	1,448	4,462	139,295 *	10,705	92.86%
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	25,727	60,840	760,406	1,792,594	29.78%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	886,500	886,500	261,709	(60,795)	1,086,519	200,019	
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)	(60,666)	(60,666)	(424,530)	303,523	58.31%
TRANSFER OUT - WATER FUND	(348,499)	(348,499)	(12,864)	(12,863)	(187,112)	161,387	53.69%
TOTAL OTHER FINANCING SOURCES (USES):	(886,500)	(886,500)	(73,530)	(73,529)	(611,642)	274,858	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 188,179	$ (134,324)	$ 474,877	$ 474,877	

* Etowah to Heritage Trail