City of Canton, Georgia
Cash Balances

Account Name	Reporting Unit	Balance 6/30/2016
General Fund	Primary Government	$ 8,960,069
General Fund Reserve	Primary Government	629,466
General Fund Technology Fund	Primary Government	7,152
General Fund Explorer's Acct.	Primary Government	9,262
Police Forfeiture	Primary Government	24,214
Hotel/Motel Tax	Special Revenue Fund	315,075
Rental Car Tax	Special Revenue Fund	79,919
Impact Fee Fund - Parks & Rec	Capital Projects Fund	371,846
Impact Fee Fund - Police	Capital Projects Fund	157,215
Impact Fee Fund - Fire	Capital Projects Fund	213,126
Impact Fee Fund - Roads	Capital Projects Fund	418,098
Impact Fee Fund - Admin	Capital Projects Fund	49,684
SPLOST VI Operating	Capital Projects Fund	3,419,842
Road & Sidewalk Fund MMA	Capital Projects Fund	883,416
Road & Sidewalk Fund Checking	Capital Projects Fund	618,424
Water & Sewer Fund	Proprietary Fund	5,625,876
Storm Water Fund	Proprietary Fund	707,840
Sanitation Fund	Proprietary Fund	849,802
Municipal Court Fund	Agency Fund	437,068
Police Escrow Account	Agency Fund	28,988
		$ 23,806,382

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JUNE	FY2016	BUDGET	USED
REVENUES:						
TAXES	$ 9,843,100	$ 9,843,100	$ 169,846	$ 9,264,721	$ (578,379)	94.12%
LICENSES AND PERMITS	1,063,500	1,063,500	319,586	1,176,170	112,670	110.59%
INTERGOVERNMENTAL	116,900	116,900	-	85,749	(31,151)	73.35%
FINES AND FORFEITURES	840,000	840,000	40,386	438,718	(401,282)	52.23%
CHARGES FOR SERVICES	103,470	103,470	29,741	202,406	98,936	195.62%
CONTRIBUTIONS & DONATIONS	28,100	28,100	-	21,340	(6,760)	75.94%
INVESTMENT EARNINGS	600	600	21	187	(413)	31.17%
MISCELLANEOUS	65,600	65,600	-	51,018	(14,582)	77.77%
TOTAL REVENUES:	12,061,270	12,061,270	559,580	11,240,309	(820,961)	**93.19%**
EXPENDITURES:						
GENERAL GOVERNMENT						
CITY COUNCIL	103,189	103,189	(5,261) *	74,604	28,585	72.30%
CITY CLERK	95,620	95,620	6,832	64,013	31,607	66.95%
MAYOR	25,041	25,041	(2,770) *	14,931	10,110	59.63%
CITY MANAGER	232,884	232,884	16,755	180,135	52,749	77.35%
ELECTIONS	15,500	15,500	-	9,714	5,786	62.67%
GENERAL ADMINISTRATION	216,637	216,637	21,008	148,606	68,031	68.60%
FINANCIAL ADMINISTRATION	265,095	265,095	21,376	196,520	68,575	74.13%
TAX COLLECTIONS	89,492	89,492	5,702	61,754	27,738	69.01%
HUMAN RESOURCES	122,245	122,245	9,071	101,021	21,224	82.64%
GENERAL GOVERNMENT BLDGS	307,067	307,067	28,432	158,575	148,492	51.64%
TECHNOLOGY	362,855	362,855	49,160	266,246	96,609	73.38%
TOTAL GENERAL GOVERNMENT	1,835,625	1,835,625	150,305	1,276,119	559,506	69.52%
JUDICIAL	312,455	312,455	32,575	217,256	95,199	69.53%
PUBLIC SAFETY						
FIRE	2,637,480	2,637,480	244,673	1,873,598	763,882	71.04%
POLICE	4,645,325	4,645,325	407,347	3,397,698	1,247,627	73.14%
TOTAL PUBLIC SAFETY	7,282,805	7,282,805	652,020	5,271,296	2,011,509	72.38%
PUBLIC WORKS						
ENGINEERING	186,888	186,888	14,127	133,609	53,279	71.49%
STREETS	1,559,624	1,559,624	147,696	1,082,234	477,390	69.39%
TOTAL PUBLIC WORKS	1,746,512	1,746,512	161,823	1,215,843	530,669	69.62%

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JUNE	FY2016	BUDGET	USED
continued…						
CULTURE AND RECREATION						
PARKS AND RECREATION	804,360	804,360	62,697	435,399	368,961	54.13%
LIBRARY	30,000	30,000	2,500	22,500	7,500	75.00%
THEATER	-	60,000	6,151	32,976	27,024	54.96%
TOTAL CULTURE AND RECREATION	834,360	894,360	71,348	490,174	404,186	54.81%
HOUSING AND DEVELOPMENT						
BUILDING INSPECTION	471,490	471,490	37,532	334,962	136,528	71.04%
PLANNING AND ZONING	375,946	375,946	30,366	253,633	122,313	67.47%
CODE ENFORCEMENT	144,855	144,855	15,116	73,781	71,074	50.93%
ECONOMIC DEVELOPMENT	90,035	90,035	6,191	59,903	30,132	66.53%
DOWNTOWN DEVELOPMENT	89,127	89,127	5,506	66,523	22,604	74.64%
TOTAL HOUSING AND DEVELOPMENT	1,171,453	1,171,453	94,711	788,802	382,651	67.34%
TOTAL EXPENDITURES:	13,183,210	13,243,210	1,162,782	9,259,490	3,983,720	**69.92%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(1,121,940)	(1,181,940)	(603,202)	1,980,819	3,162,759	
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	-	611,907	584,407	2225.12%
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	-	100.00%
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	-	685,456	(496,484)	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ (603,202)	$ 2,666,275	$ 2,666,275	

* Adjustment required to correct group insurance that was incorrectly posted

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF JUNE	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES:						
WATER CHARGES	$ 4,075,500	$ 4,075,500	$ 424,478	$ 3,226,702	$ (848,798)	79.17%
WATER TAP FEES	350,000	350,000	72,442	368,217	18,217	105.20%
SEWER CHARGES	5,120,500	5,120,500	499,088	4,013,013	(1,107,487)	78.37%
SEWER TAP FEES	800,000	800,000	198,000	920,010	120,010	115.00%
CONNECTION FEES	37,000	37,000	8,796	36,013	(987)	97.33%
TURN ON FEES	60,000	60,000	3,602	28,002	(31,998)	46.67%
TRANSFER OF SERVICE FEES	500	500	-	75	(425)	15.00%
BAD CHECK FEES	1,700	1,700	140	735	(965)	43.24%
LATE FEES	130,000	130,000	9,850	86,499	(43,501)	66.54%
MISCELLANEOUS REVENUE	10,000	10,000	-	72	(9,928)	0.72%
TOTAL OPERATING REVENUES:	10,585,200	10,585,200	1,216,396	8,679,338	(1,905,862)	82.00%
OPERATING EXPENSES:						
SANITARY SEWER MAINTENANCE	1,172,448	1,172,448	248,608	890,679	281,769	75.97%
SEWER LIFT STATIONS	505,439	505,439	18,390	667,183	(161,744)	132.00%
SEWAGE TREATMENT PLANT						
OPERATIONS	836,170	836,170	46,633	497,904	338,266	59.55%
SEWAGE TREATMENT PLANT UPGRADES [1]	3,027,500	3,027,500	138,285	3,172,074	(144,574)	104.78%
WATER ADMINISTRATION	583,748	583,748	42,388	359,437	224,311	61.57%
CONTRACTED SERVICES	1,693,778	1,693,778	138,596	1,225,401	468,377	72.35%
RESERVOIR MANAGEMENT	166,291	166,291	2,102	87,390	78,901	52.55%
WATER SUPPLY/PURCHASES FOR RESALE	117,900	117,900	15,929	91,749	26,151	77.82%
WATER TREATMENT	758,736	758,736	35,642	464,137	294,599	61.17%
WATER DISTRIBUTION	1,161,942	1,161,942	131,806	538,883	623,059	46.38%
TOTAL OPERATING EXPENSES:	10,023,952	10,023,952	818,379	7,994,837	2,029,115	79.76%
OPERATING INCOME (LOSS):	561,248	561,248	398,017	684,501	123,253	
NON-OPERATING SOURCES (USES)						
GEFA NOTE	3,027,500	3,027,500	185,345	3,147,878	120,378	103.98%
RESERVE FUNDS	419,947	419,947	-	-	(419,947)	0.00%
INVESTMENT EARNINGS	2,000	2,000	229	2,098	98	104.90%
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)	(51,882)	(1,045,916)	158,040	86.87%
DEBT SERVICE-BOND INTEREST	(60,303)	(60,303)	(3,897)	(55,888)	4,415	92.68%
HLC DAM CONSTRUCTION EXPENSES	(98,500)	(98,500)	(330)	(71,770)	26,730	72.86%
TRANSFER IN - SPLOST VI	348,499	348,499	12,864	261,375	(87,124)	75.00%
DEBT SERVICE-GEFA PRINCIPAL	(266,646)	(266,646)	(10,475)	(199,087)	67,559	74.66%
DEBT SERVICE-GEFA INTEREST	(224,616)	(224,616)	(11,866)	(133,831)	90,785	59.58%
TRANSFER OUT - CBA	(2,225,673)	(2,225,673)	(51,267)	(720,285)	1,505,388	32.36%
TOTAL NON-OPERATING REVENUE (EXP):	(561,248)	(561,248)	68,721	1,144,824	1,706,072	
CHANGE IN NET POSITION:	$ -	$ -	$ 466,738	$ 1,829,325	$ 1,829,325	

[1] See Attached Schedule of Expenses to Date
[2] Old Ballground Sewer Replacement

CITY OF CANTON, GEORGIA
Water & Sewer Fund
Sewage Treatment Plant Upgrades
Capital Expenses & Loan Requests by Month
For the Nine Months Ending June 30, 2016

		CURRENT YEAR				TOTAL PROJECT
EXPENSES	PRIOR YEAR COSTS	MONTH OF APRIL	MONTH OF MAY	MONTH OF JUNE	YTD	COST TO DATE
Professional Services	$ 497,340.30	$ 18,427.00	$ 15,207.32	$ 11,864.00	$ 144,149.28	$ 641,489.58
Capital Outlay (Const)	2,419,684.20	197,926.00	170,137.67	126,421.41	2,844,737.62	5,264,421.82
Total	$2,917,024.50	$216,353.00	$185,344.99	$ 138,285.41	$2,988,886.90	$ 5,905,911.40

		CURRENT YEAR				TOTAL FUNDS
LOAN REQUESTS GEFA	PRIOR YEAR REQUESTS	MONTH OF APRIL	MONTH OF MAY	MONTH OF JUNE	YTD	REQUESTED TO DATE
Professional Services	$ 482,499.64	$ 13,415.00	$ 18,427.00	$ 15,207.32	$ 332,083.84	$ 814,583.48
Construction	2,420,465.51	119,593.52	197,926.00	170,137.67	2,817,653.28	5,238,118.79
Total	$2,902,965.15	$133,008.52	$216,353.00	$ 185,344.99	$3,149,737.12	$ 6,052,702.27

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

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

		Construction	Engineering				Loan Amount:	$ 8,400,000.00	
			Original Design	Construction Management & Inspection (ESI)					
Loan Draw No.	Date	Heavy Constructors	Infratec	Re-Design	Const. Mgmt	Eng. Total	Total	Amount Remaining	Loan 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	05/02/16	$ 197,926.38	$ -	$ -	$ 18,427.15	$ 18,427.15	$ 216,353.53	$ 2,533,962.19	69.8%
21	06/06/16	$ 170,137.67	$ -	$ -	$ 15,207.32	$ 15,207.32	$ 185,344.99	$ 2,348,617.20	72.0%
22			$ -						
23			$ -						
24			$ -						
Total		**$ 5,238,119.17**	**$ 183,187.90**	**$ 199,798.07**	**$ 430,277.66**	**$ 630,075.73**	**$ 6,051,382.80**		

	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 Nine Months Ending June 30, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JUNE	FY2016	BUDGET	USED
OPERATING REVENUES:						
STORM WATER UTILITY FEES	$ 650,000	$ 650,000	$ 55,287	$ 495,327	$ (154,673)	76.20%
LATE FEES	8,000	8,000	500	5,468	(2,532)	68.35%
TOTAL REVENUES:	658,000	658,000	55,787	500,795	(157,205)	76.11%
OPERATING EXPENSES:						
STORM WATER PERSONNEL COSTS	157,685	157,685	1,092	38,465	119,220	24.39%
STORM WATER MANAGEMENT	934,765	934,765	30,710	511,522	423,243	54.72%
TOTAL OPERATING EXPENSES:	1,092,450	1,092,450	31,802	549,987	542,463	50.34%
OPERATING INCOME (LOSS):	(434,450)	(434,450)	23,985	(49,192)	385,258	
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:	$ -	$ -	$ 23,985	$ (112,892)	$ (112,892)	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF JUNE	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
INVESTMENT EARNINGS	$ -	$ -	38	$ 353	$ 353	100.00%
TOTAL REVENUES:	-	-	38	353	353	100.00%
EXPENDITURES:						
DUES AND FEES	-	-	-	-	-	100.00%
INFRASTRUCTURE CONSTRUCTION	-	-	-	-	-	100.00%
TOTAL EXPENDITURES:	-	-	-	-	-	100.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	-	-	38	353	353	
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	$ 353	$ 353	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF JUNE	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
HOTEL/MOTEL TAX REVENUE	$ 405,000	$ 480,000	$ 52,506	$ 404,301	$ (75,699)	84.23%
INVESTMENT EARNINGS	100	100	5	38	(62)	38.00%
TOTAL REVENUES:	405,100	480,100	52,511	404,339	(75,761)	84.22%
EXPENDITURES:						
THEATRE SUPPLEMENT	30,000	-	-	-	-	100.00%
CANTON D.D.A.	-	10,000	-	10,000	-	100.00%
CANTON MAIN STREET	-	35,000	-	35,000	-	100.00%
TREE CITY COMMISSION	-	15,000	1,250	11,250	3,750	75.00%
CHAMBER OF COMMERCE	-	10,000	-	-	10,000	0.00%
CANTON TOURISM, INC	-	108,750	-	90,000	18,750	82.76%
CHEROKEE CO ARTS COUNCIL	-	25,000	-	25,000	-	100.00%
CHEROKEE CO HISTORICAL SOCIETY	-	10,000	-	10,000	-	100.00%
PROFESSIONAL SERVICES (BRANDING STUI	-	75,000	-	-	75,000	0.00%
ADVERTISING	-	45,000	707	3,469	41,531	7.71%
TOTAL EXPENDITURES:	30,000	333,750	1,957	184,719	149,031	55.35%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	375,100	146,350	50,554	219,620	73,270	
OTHER FINANCING SOURCES (USES):						
RESERVE FUNDS	23,400	108,650	-	-	(108,650)	0.00%
CONTINGENCIES	(278,500)	-	-	-	-	100.00%
TRANSFER TO GENERAL FUND	(120,000)	(255,000)	-	(120,000)	135,000	47.06%
TOTAL OTHER FINANCING SOURCES (USES)	(375,100)	(146,350)	-	(120,000)	26,350	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 50,554	$ 99,620	$ 99,620	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF JUNE	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
RENTAL CAR TAX REVENUE	$ 50,000	$ 50,000	$ 7,213	$ 56,628	$ 6,628	113.26%
INVESTMENT EARNINGS	-	-	-	5	5	0.00%
TOTAL REVENUES:	50,000	50,000	7,213	56,633	6,633	113.27%
EXPENDITURES:						
ECONOMIC DEVELOPMENT						
PROFESSIONAL SERVICES	40,000	40,000	-	18	39,982	0.05%
PAYMENTS TO OTHER AGENCIES (CCOED)	20,000	20,000	-	20,000	-	100.00%
TOTAL EXPENDITURES:	60,000	60,000	-	20,018	39,982	33.36%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(10,000)	(10,000)	7,213	36,615	46,615	
OTHER FINANCING SOURCES (USES):						
RESERVE FUNDS	35,000	35,000	-	-	(35,000)	0.00%
TRANSFER TO GENERAL FUND	(25,000)	(25,000)	-	(25,000)	-	100.00%
TOTAL OTHER FINANCING SOURCES (USES):	10,000	10,000	-	(25,000)	(35,000)	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 7,213	$ 11,615	$ 11,615	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JUNE	FY2016	BUDGET	USED
REVENUES:						
PUBLIC SAFETY ID CARDS	$ 15,000	$ 15,000	$ 1,775	$ 13,850	$ (1,150)	92.33%
ACCIDENT REPORTS	6,000	6,000	690	6,290	290	104.83%
FALSE ALARM FEES	8,000	8,000	1,400	2,500	(5,500)	31.25%
INCIDENT REPORTS	1,300	1,300	194	3,802	2,502	292.46%
BACKGROUND CHECK FEES	3,000	3,000	360	2,747	(253)	91.57%
OTHER FEES	1,000	1,000	141	1,321	321	132.10%
RETURNED CHECK FEES	-	-	35	105	105	100.00%
MUNICIPAL COURT FINES	1,100,000	1,100,000	53,427	517,261	(582,739)	47.02%
PARKING VIOLATIONS	3,000	3,000	20	225	(2,775)	7.50%
FORFEITURES	110,000	110,000	26,489	129,723	19,723	117.93%
INVESTMENT EARNINGS	100	100	7	63	(37)	63.00%
MISCELLANEOUS REVENUE	30,000	30,000	3,010	23,735	(6,265)	79.12%
TOTAL REVENUES:	1,277,400	1,277,400	87,548	701,622	(575,778)	54.93%
EXPENDITURES:						
PEACE OFFICERS ANNUITY BENEFIT	44,000	44,000	1,975	21,336	22,664	48.49%
ADMINISTRATIVE FEES	500	500	41	422	78	84.40%
CONTRACT LABOR	77,000	77,000	3,604	38,670	38,330	50.22%
INTERGOVERNMENTAL PAYMENTS	215,000	215,000	10,579	109,847	105,153	51.09%
TOTAL EXPENDITURES:	336,500	336,500	16,199	170,275	166,225	50.60%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	940,900	940,900	71,349	531,347	(409,553)	
OTHER FINANCING SOURCES (USES):						
TRANSFERS TO GENERAL FUND	(940,900)	(940,900)	(40,386)	(438,718)	502,182	46.63%
TOTAL OTHER FINANCING SOURCES (USES)	(940,900)	(940,900)	(40,386)	(438,718)	502,182	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 30,963	$ 92,629	$ 92,629	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF JUNE	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES:						
SANITATION COLLECTION FEES	$ 1,150,000	$ 1,150,000	$ 103,737	$ 917,806	$ (232,194)	79.81%
ROLLOFF SITE COLLECTION FEES	25,000	25,000	2,964	16,236	(8,764)	64.94%
CONNECTION FEES	7,000	7,000	975	6,175	(825)	88.21%
TRANSFER OF SERVICE FEES	200	200	-	-	(200)	0.00%
PENALTIES AND INTEREST	20,000	20,000	1,486	15,337	(4,663)	76.69%
TOTAL OPERATING REVENUES:	1,202,200	1,202,200	109,162	955,554	(246,646)	79.48%
OPERATING EXPENSES:						
PERSONNEL COSTS	45,807	45,807	3,410	31,920	13,887	69.68%
SOLID WASTE COLLECTION	842,019	842,019	72,830	643,115	198,904	76.38%
ROLLOFF DISPOSAL SERVICES	24,000	24,000	6,977	41,590	(17,590)	173.29%
OTHER OPERATING EXPENSES	6,762	6,762	1,125	6,546	216	96.81%
TOTAL OPERATING EXPENSES:	918,588	918,588	84,342	723,171	195,417	78.73%
OPERATING INCOME (LOSS):	283,612	283,612	24,820	232,383	(51,229)	
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)	-	(23,566)	176,434	11.78%
TOTAL OTHER FINANCING USES:	(283,612)	(283,612)	-	(87,326)	196,286	
CHANGE IN NET POSITION:	$ -	$ -	$ 24,820	$ 145,057	$ 145,057	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF JUNE	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
IMPACT FEES - RECREATION	$ 320,000	$ 320,000	$ 404,374	$ 584,208	$ 264,208	182.57%
IMPACT FEES - POLICE DEPT	18,000	18,000	21,466	45,396	27,396	252.20%
IMPACT FEES - FIRE DEPT	98,000	98,000	114,782	184,145	86,145	187.90%
IMPACT FEES - ROADS	230,000	230,000	272,790	437,635	207,635	190.28%
IMPACT FEES - ADMINISTRATIVE FEES	20,000	20,000	24,402	39,299	19,299	196.50%
INVESTMENT EARNINGS	100	100	29	255	155	255.00%
TOTAL REVENUES:	686,100	686,100	837,843	1,290,938	604,838	188.16%
EXPENDITURES:						
ADMINISTRATIVE/COUNSULTING FEES	20,000	20,000	-	-	20,000	0.00%
ROADS - INFRASTRUCTURE	365,000	365,000	-	356,262	8,738	97.61%
PARKS IMPROVEMENTS	400,000	400,000	23,723 *	206,000	194,000	51.50%
TOTAL EXPENDITURES:	785,000	785,000	23,723	356,262	222,738	45.38%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(98,900)	(98,900)	814,120	934,676	827,576	
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	$ -	$ -	$ 814,120	$ 754,676	$ 548,676	

* Etowah/Heritage Trail

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

	BUDGET		MONTH OF	MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MAY	JUNE	FY2016	BUDGET	USED
REVENUES:							
SPLOST VI REVENUE (INTERGOVERNMENTAL	$ 3,250,000	$ 3,250,000	$ 281,647	$ -	$ 2,210,220	$ (1,039,780)	68.01%
GDOT LOCAL MAINT & IMPROVEMENT GRANT	189,000	189,000	-	-	189,011	11	100.01%
INVESTMENT EARNINGS	500	500	54	54	458	(42)	91.60%
TOTAL REVENUES:	3,439,500	3,439,500	281,701	54	2,399,689	(1,039,811)	69.77%
EXPENDITURES:							
STREETS-INFRASTRUCTURE	1,613,000	1,613,000	-	30,238	543,433	1,069,567	33.69%
PARKS & RECREATION-SITE & IMPROVEMENT	150,000	150,000	-	-	139,295 *	10,705	92.86%
GENERAL GOVERNMENT-BUILDINGS	475,000	475,000	5,900	12,800	69,406	405,594	14.61%
FIRE-VEHICLES	65,000	65,000	7,135	-	64,345	655	98.99%
FIRE-BUILDINGS	250,000	250,000	-	-	-	250,000	0.00%
TOTAL EXPENDITURES:	2,553,000	2,553,000	13,035	43,038	816,479	1,736,521	31.98%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	886,500	886,500	268,666	(42,984)	1,583,210	696,710	
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)	(60,685)	-	(485,224)	242,829	66.65%
TRANSFER OUT - WATER FUND	(348,499)	(348,499)	(61,398)	-	(248,511)	99,988	71.31%
TOTAL OTHER FINANCING SOURCES (USES):	(886,500)	(886,500)	(122,083)	-	(733,735)	152,765	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 146,583	$ (42,984)	$ 849,475	$ 849,475	

* Etowah to Heritage Trail