City of Canton, Georgia
Cash Balances

Account Name	Reporting Unit	Balance 8/31/2001
General Fund	Primary Government	$ 6,759,992
General Fund Reserve	Primary Government	629,509
General Fund Technology Fund	Primary Government	7,152
General Fund Explorer's Acct.	Primary Government	8,609
Police Forfeiture	Primary Government	25,929
Hotel/Motel Tax	Special Revenue Fund	404,708
Rental Car Tax	Special Revenue Fund	97,112
Impact Fee Fund - Parks & Rec	Capital Projects Fund	805,725
Impact Fee Fund - Police	Capital Projects Fund	180,246
Impact Fee Fund - Fire	Capital Projects Fund	336,233
Impact Fee Fund - Roads	Capital Projects Fund	650,804
Impact Fee Fund - Admin	Capital Projects Fund	75,860
SPLOST VI Operating	Capital Projects Fund	2,564,823
Road & Sidewalk Fund MMA	Capital Projects Fund	883,476
Road & Sidewalk Fund Checking	Capital Projects Fund	618,444
Water & Sewer Fund	Proprietary Fund	5,755,680
Storm Water Fund	Proprietary Fund	756,126
Sanitation Fund	Proprietary Fund	904,537
Municipal Court Fund	Agency Fund	477,205
Police Escrow Account	Agency Fund	28,990
Police Escrow Account	Agency Fund	34,396
		$ 22,005,556

CITY OF CANTON, GEORGIA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Eleven Months Ending August 31, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	AUGUST	FY2016	BUDGET	USED
REVENUES:						
TAXES	$ 9,843,100	$ 9,843,100	$ 190,406	$ 9,598,854	$ (244,246)	97.52%
LICENSES AND PERMITS	1,063,500	1,063,500	116,269	1,363,346	299,846	128.19%
INTERGOVERNMENTAL	116,900	116,900	10,608	107,590	(9,310)	92.04%
FINES AND FORFEITURES	840,000	840,000	62,419	544,631	(295,369)	64.84%
CHARGES FOR SERVICES	103,470	103,470	11,047	229,368	125,898	221.68%
CONTRIBUTIONS & DONATIONS	28,100	28,100	-	23,545	(4,555)	83.79%
INVESTMENT EARNINGS	600	600	21	229	(371)	38.17%
MISCELLANEOUS	65,600	65,600	2,640	57,224	(8,376)	87.23%
TOTAL REVENUES:	12,061,270	12,061,270	393,410	11,924,787	(136,483)	**98.87%**
EXPENDITURES:						
GENERAL GOVERNMENT						
CITY COUNCIL	103,189	103,189	7,576	93,091	10,098	90.21%
CITY CLERK	95,620	95,620	6,537	81,464	14,156	85.20%
MAYOR	25,041	25,041	1,547	19,174	5,867	76.57%
CITY MANAGER	232,884	232,884	18,109	225,584	7,300	96.87%
ELECTIONS	15,500	15,500	-	9,714	5,786	62.67%
GENERAL ADMINISTRATION	216,637	216,637	12,920	172,597	44,040	79.67%
FINANCIAL ADMINISTRATION	265,095	265,095	24,612	250,591	14,504	94.53%
TAX COLLECTIONS	89,492	89,492	5,104	74,551	14,941	83.30%
HUMAN RESOURCES	122,245	122,245	7,937	119,215	3,030	97.52%
GENERAL GOVERNMENT BLDGS	307,067	307,067	12,593	198,568	108,499	64.67%
PUBLIC INFORMATION	-	75,000	9,830	9,830	65,170	13.11%
TECHNOLOGY	362,855	362,855	31,639	323,793	39,062	89.23%
TOTAL GENERAL GOVERNMENT	1,835,625	1,910,625	138,404	1,578,172	332,453	82.60%
JUDICIAL	312,455	312,455	29,861	272,909	39,546	87.34%
PUBLIC SAFETY						
FIRE	2,637,480	2,637,480	200,503	2,367,211	270,269	89.75%
POLICE	4,645,325	4,645,325	337,011	4,153,040	492,285	89.40%
TOTAL PUBLIC SAFETY	7,282,805	7,282,805	537,514	6,520,251	762,554	89.53%
PUBLIC WORKS						
ENGINEERING	186,888	186,888	12,442	161,450	25,438	86.39%
STREETS	1,559,624	1,559,624	121,275	1,340,815	218,809	85.97%
TOTAL PUBLIC WORKS	1,746,512	1,746,512	133,717	1,502,265	244,247	86.02%

CITY OF CANTON, GEORGIA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Eleven Months Ending August 31, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	AUGUST	FY2016	BUDGET	USED
continued…						
CULTURE AND RECREATION						
PARKS AND RECREATION	804,360	804,360	32,803	510,660	293,700	63.49%
LIBRARY	30,000	30,000	2,500	27,500	2,500	91.67%
THEATER	-	60,000	6,843	47,930	12,070	79.88%
TOTAL CULTURE AND RECREATION	834,360	894,360	42,146	585,389	308,971	65.45%
HOUSING AND DEVELOPMENT						
BUILDING INSPECTION	471,490	471,490	33,535	420,403	51,087	89.16%
PLANNING AND ZONING	375,946	375,946	15,520	314,056	61,890	83.54%
CODE ENFORCEMENT	144,855	144,855	12,406	107,689	37,166	74.34%
ECONOMIC DEVELOPMENT	90,035	90,035	6,263	74,606	15,429	82.86%
DOWNTOWN DEVELOPMENT	89,127	89,127	5,249	78,195	10,932	87.73%
TOTAL HOUSING AND DEVELOPMENT	1,171,453	1,171,453	72,973	994,949	176,504	84.93%
TOTAL EXPENDITURES:	13,183,210	13,318,210	954,615	11,453,935	1,864,275	**86.00%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(1,121,940)	(1,256,940)	(561,205)	470,852	1,727,792	
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	255,000	-	120,000	(135,000)	47.06%
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	1,256,940	-	685,456	(571,484)	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ (561,205)	$ 1,156,308	$ 1,156,308	

CITY OF CANTON, GEORGIA
Water & Sewer Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Eleven Months Ending August 31, 2016

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF AUGUST	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES:						
WATER CHARGES	$ 4,075,500	$ 4,075,500	$ 494,169	$ 4,211,927	$ 136,427	103.35%
WATER TAP FEES	350,000	350,000	45,750	455,875	105,875	130.25%
SEWER CHARGES	5,120,500	5,120,500	512,374	5,040,514	(79,986)	98.44%
SEWER TAP FEES	800,000	800,000	139,500	1,176,510	376,510	147.06%
CONNECTION FEES	37,000	37,000	3,925	44,413	7,413	120.04%
TURN ON FEES	60,000	60,000	2,950	32,652	(27,348)	54.42%
TRANSFER OF SERVICE FEES	500	500	-	75	(425)	15.00%
BAD CHECK FEES	1,700	1,700	105	875	(825)	51.47%
LATE FEES	130,000	130,000	15,240	107,073	(22,927)	82.36%
MISCELLANEOUS REVENUE	10,000	10,000	-	72	(9,928)	0.72%
TOTAL OPERATING REVENUES:	10,585,200	10,585,200	1,214,013	11,069,986	484,786	104.58%
OPERATING EXPENSES:						
SANITARY SEWER MAINTENANCE [2]	1,172,448	1,172,448	856,689	1,791,853	(619,405)	152.83%
SEWER LIFT STATIONS	505,439	505,439	37,417	720,008	(214,569)	142.45%
SEWAGE TREATMENT PLANT						
OPERATIONS	836,170	836,170	41,784	580,710	255,460	69.45%
SEWAGE TREATMENT PLANT UPGRADES [1]	3,027,500	3,027,500	300,785	3,714,578	(687,078)	122.69%
WATER ADMINISTRATION	583,748	583,748	134,390	548,379	35,369	93.94%
CONTRACTED SERVICES	1,693,778	1,693,778	138,596	1,502,593	191,185	88.71%
RESERVOIR MANAGEMENT	166,291	166,291	834	118,174	48,117	71.06%
WATER SUPPLY/PURCHASES FOR RESALE	117,900	117,900	16,252	128,401	(10,501)	108.91%
WATER TREATMENT	758,736	758,736	42,674	549,149	209,587	72.38%
WATER DISTRIBUTION	1,161,942	1,161,942	69,359	654,962	506,980	56.37%
TOTAL OPERATING EXPENSES:	10,023,952	10,023,952	1,638,780	10,308,807	(284,855)	102.84%
OPERATING INCOME (LOSS):	561,248	561,248	(424,767)	761,179	199,931	
NON-OPERATING SOURCES (USES)						
GEFA NOTE	3,027,500	3,027,500	241,719	3,527,882	500,382	116.53%
RESERVE FUNDS	419,947	419,947	-	-	(419,947)	0.00%
INVESTMENT EARNINGS	2,000	2,000	235	2,574	574	128.70%
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)	(52,259)	(1,150,365)	53,591	95.55%
DEBT SERVICE-BOND INTEREST	(60,303)	(60,303)	(3,519)	(62,996)	(2,693)	104.47%
HLC DAM CONSTRUCTION EXPENSES	(98,500)	(98,500)	(405)	(83,337)	15,163	84.61%
TRANSFER IN - SPLOST VI	348,499	348,499	61,398	335,637	(12,862)	96.31%
DEBT SERVICE-GEFA PRINCIPAL	(266,646)	(266,646)	(46,470)	(256,086)	10,560	96.04%
DEBT SERVICE-GEFA INTEREST	(224,616)	(224,616)	(24,757)	(170,365)	54,251	75.85%
TRANSFER OUT - CBA	(2,225,673)	(2,225,673)	(51,267)	(822,819)	1,402,854	36.97%
TOTAL NON-OPERATING REVENUE (EXP):	(561,248)	(561,248)	124,675	1,280,375	1,841,623	
CHANGE IN NET POSITION:	$ -	$ -	$ (300,092)	$ 2,041,554	$ 2,041,554	

[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 Eleven Months Ending August 31, 2016

		CURRENT YEAR			
EXPENSES	PRIOR YEAR COSTS	MONTH OF JUNE	MONTH OF JULY	MONTH OF AUGUST	YTD
Professional Services	$ 497,340.30	$ 11,864.00	$ 13,482.60	$ 9,845.28	$ 167,477.16
Capital Outlay (Const)	2,419,684.20	126,421.41	228,235.90	290,939.82	3,363,913.34
Total	$ 2,917,024.50	$ 138,285.41	$ 241,718.50	$ 300,785.10	$ 3,531,390.50

		CURRENT YEAR			
LOAN REQUESTS GEFA	PRIOR YEAR REQUESTS	MONTH OF JUNE	MONTH OF JULY	MONTH OF AUGUST	YTD
Professional Services	$ 482,499.64	$ 15,207.32	$ 11,864.00	$ 13,482.60	$ 357,430.44
Construction	2,420,465.51	170,137.67	126,421.41	228,235.90	3,172,310.59
Total	$ 2,902,965.15	$ 185,344.99	$ 138,285.41	$ 241,718.50	$ 3,529,741.03

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	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	06/29/16	$ 126,421.41	$ -	$ -	$ 11,864.00	$ 11,864.00	$ 138,285.41	$ 2,210,331.79	73.7%
23	08/01/16	$ 228,235.90	$ -		$ 13,482.60	$ 13,482.60	$ 241,718.50	$ 1,968,613.29	76.6%
24			$ -			$ -	$ -	$ 1,968,613.29	76.6%
25			$ -			$ -	$ -	$ 1,968,613.29	76.6%
26			$ -			$ -	$ -	$ 1,968,613.29	76.6%
27			$ -			$ -	$ -	$ 1,968,613.29	76.6%
28			$ -			$ -	$ -	$ 1,968,613.29	76.6%
Total		**$ 5,592,776.48**	**$ 183,187.90**	**$ 199,798.07**	**$ 455,624.26**	**$ 655,422.33**	**$ 6,431,386.71**		

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 Eleven Months Ending August 31, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	AUGUST	FY2016	BUDGET	USED
OPERATING REVENUES:						
STORM WATER UTILITY FEES	$ 650,000	$ 650,000	$ 57,658	$ 610,223	$ (39,777)	93.88%
LATE FEES	8,000	8,000	630	6,378	(1,622)	79.73%
TOTAL REVENUES:	658,000	658,000	58,288	616,601	(41,399)	93.71%
OPERATING EXPENSES:						
STORM WATER PERSONNEL COSTS	157,685	157,685	-	40,039	117,646	25.39%
STORM WATER MANAGEMENT	934,765	934,765	29,905	561,665	373,100	60.09%
TOTAL OPERATING EXPENSES:	1,092,450	1,092,450	29,905	601,704	490,746	55.08%
OPERATING INCOME (LOSS):	(434,450)	(434,450)	28,383	14,897	449,347	
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:	$ -	$ -	$ 28,383	$ (48,803)	$ (48,803)	

CITY OF CANTON, GEORGIA
Road and Sidewalk Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Eleven Months Ending August 31, 2016

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF AUGUST	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
INVESTMENT EARNINGS	$ -	$ -	40	$ 433	$ 433	100.00%
TOTAL REVENUES:	-	-	40	433	433	100.00%
EXPENDITURES:						
DUES AND FEES	-	-	-	-	-	100.00%
INFRASTRUCTURE CONSTRUCTION	-	-	-	-	-	100.00%
TOTAL EXPENDITURES:	-	-	-	-	-	100.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	-	-	40	433	433	
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	$ 433	$ 433	

CITY OF CANTON, GEORGIA
Hotel/Motel Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Eleven Months Ending August 31, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	AUGUST	FY2016	BUDGET	USED
REVENUES:						
HOTEL/MOTEL TAX REVENUE	$ 405,000	$ 480,000	$ 45,022	$ 509,133	$ 29,133	106.07%
INVESTMENT EARNINGS	100	100	5	48	(52)	48.00%
TOTAL REVENUES:	405,100	480,100	45,027	509,181	29,081	106.06%
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	13,750	1,250	91.67%
CHAMBER OF COMMERCE	-	10,000	-	-	10,000	0.00%
CANTON TOURISM, INC	-	108,750	-	108,750	-	100.00%
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	-	3,469	41,531	7.71%
TOTAL EXPENDITURES:	30,000	333,750	1,250	205,969	127,781	61.71%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	375,100	146,350	43,777	303,212	156,862	
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	$ -	$ -	$ 43,777	$ 183,212	$ 183,212	

CITY OF CANTON, GEORGIA
Rental Car Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Eleven Months Ending August 31, 2016

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF AUGUST	YTD FY2016	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
RENTAL CAR TAX REVENUE	$ 50,000	$ 50,000	$ 8,734	$ 73,821	$ 23,821	147.64%
INVESTMENT EARNINGS	-	-	-	6	6	0.00%
TOTAL REVENUES:	50,000	50,000	8,734	73,827	23,827	147.65%
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)	8,734	53,809	63,809	
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	$ -	$ -	$ 8,734	$ 28,809	$ 28,809	

CITY OF CANTON, GEORGIA
Municipal Court Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Eleven Months Ending August 31, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	AUGUST	FY2016	BUDGET	USED
REVENUES:						
PUBLIC SAFETY ID CARDS	$ 15,000	$ 15,000	$ 2,100	$ 17,410	$ 2,410	116.07%
ACCIDENT REPORTS	6,000	6,000	682	7,467	1,467	124.45%
FALSE ALARM FEES	8,000	8,000	1,100	4,300	(3,700)	53.75%
INCIDENT REPORTS	1,300	1,300	162	4,102	2,802	315.54%
BACKGROUND CHECK FEES	3,000	3,000	420	3,422	422	114.07%
OTHER FEES	1,000	1,000	26	1,465	465	146.50%
RETURNED CHECK FEES	-	-	-	70	70	100.00%
MUNICIPAL COURT FINES	1,100,000	1,100,000	65,858	637,059	(462,941)	57.91%
PARKING VIOLATIONS	3,000	3,000	250	500	(2,500)	16.67%
FORFEITURES	110,000	110,000	12,145	154,118	44,118	140.11%
INVESTMENT EARNINGS	100	100	8	78	(22)	78.00%
MISCELLANEOUS REVENUE	30,000	30,000	3,351	29,281	(719)	97.60%
TOTAL REVENUES:	1,277,400	1,277,400	86,102	859,272	(418,128)	67.27%
EXPENDITURES:						
PEACE OFFICERS ANNUITY BENEFIT	44,000	44,000	2,975	26,608	17,392	60.47%
ADMINISTRATIVE FEES	500	500	37	534	(34)	106.80%
CONTRACT LABOR	77,000	77,000	4,782	47,700	29,300	61.95%
INTERGOVERNMENTAL PAYMENTS	215,000	215,000	15,078	136,838	78,162	63.65%
TOTAL EXPENDITURES:	336,500	336,500	22,872	211,680	124,820	62.91%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	940,900	940,900	63,230	647,592	(293,308)	
OTHER FINANCING SOURCES (USES):						
TRANSFERS TO GENERAL FUND	(940,900)	(940,900)	(62,419)	(544,631)	396,269	57.88%
TOTAL OTHER FINANCING SOURCES (USES)	(940,900)	(940,900)	(62,419)	(544,631)	396,269	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 811	$ 102,961	$ 102,961	

CITY OF CANTON, GEORGIA
Sanitation Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Eleven Months Ending August 31, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	AUGUST	FY2016	BUDGET	USED
OPERATING REVENUES:						
SANITATION COLLECTION FEES	$ 1,150,000	$ 1,150,000	$ 103,309	$ 1,124,701	$ (25,299)	97.80%
ROLLOFF SITE COLLECTION FEES	25,000	25,000	-	18,400	(6,600)	73.60%
CONNECTION FEES	7,000	7,000	1,000	8,275	1,275	118.21%
TRANSFER OF SERVICE FEES	200	200	-	-	(200)	0.00%
PENALTIES AND INTEREST	20,000	20,000	2,123	18,623	(1,377)	93.12%
TOTAL OPERATING REVENUES:	1,202,200	1,202,200	106,432	1,169,999	(32,201)	97.32%
OPERATING EXPENSES:						
PERSONNEL COSTS	45,807	45,807	3,400	40,417	5,390	88.23%
SOLID WASTE COLLECTION	842,019	842,019	72,571	788,645	53,374	93.66%
ROLLOFF DISPOSAL SERVICES	24,000	24,000	6,998	53,730	(29,730)	223.88%
OTHER OPERATING EXPENSES	6,762	6,762	600	7,146	(384)	105.68%
TOTAL OPERATING EXPENSES:	918,588	918,588	83,569	889,938	28,650	96.88%
OPERATING INCOME (LOSS):	283,612	283,612	22,863	280,061	(3,551)	
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:	$ -	$ -	$ 22,863	$ 192,735	$ 192,735	

CITY OF CANTON, GEORGIA
Impact Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Eleven Months Ending August 31, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	AUGUST	FY2016	BUDGET	USED
REVENUES:						
IMPACT FEES - RECREATION	$ 320,000	$ 320,000	$ 49,785	$ 663,458	$ 343,458	207.33%
IMPACT FEES - POLICE DEPT	18,000	18,000	2,625	49,575	31,575	275.42%
IMPACT FEES - FIRE DEPT	98,000	98,000	14,036	206,488	108,488	210.70%
IMPACT FEES - ROADS	230,000	230,000	33,357	490,734	260,734	213.36%
IMPACT FEES - ADMINISTRATIVE FEES	20,000	20,000	2,994	44,065	24,065	220.33%
INVESTMENT EARNINGS	100	100	55	344	244	344.00%
TOTAL REVENUES:	686,100	686,100	102,852	1,454,664	768,564	212.02%
EXPENDITURES:						
ADMINISTRATIVE/COUNSULTING FEES	20,000	20,000	-	-	20,000	0.00%
ROADS - INFRASTRUCTURE	365,000	365,000	-	361,962	3,038	99.17%
PARKS IMPROVEMENTS	400,000	400,000	-	243,407	156,593	60.85%
TOTAL EXPENDITURES:	785,000	785,000	-	361,962	179,631	46.11%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(98,900)	(98,900)	102,852	1,092,702	948,195	
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	$ -	$ -	$ 102,852	$ 912,702	$ 669,295	

* Etowah/Heritage Trail

CITY OF CANTON, GEORGIA
SPLOST VI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Eleven Months Ending August 31, 2016

	BUDGET		MONTH OF	MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JULY	AUGUST	FY2016	BUDGET	USED
REVENUES:							
SPLOST VI REVENUE (INTERGOVERNMENTAL	$ 3,250,000	$ 3,250,000	$ 288,617	$ -	$ 2,793,383	$ (456,617)	85.95%
GDOT LOCAL MAINT & IMPROVEMENT GRANT	189,000	189,000	-	-	189,011	11	100.01%
INVESTMENT EARNINGS	500	500	58	58	574	74	114.80%
TOTAL REVENUES:	3,439,500	3,439,500	288,675	58	2,982,968	(456,532)	86.73%
EXPENDITURES:							
STREETS-INFRASTRUCTURE	1,613,000	1,613,000	469,823	992,494	2,005,750	(392,750)	124.35%
PARKS & RECREATION-SITE & IMPROVEMENT	150,000	150,000	-	-	139,295 *	10,705	92.86%
GENERAL GOVERNMENT-BUILDINGS	475,000	475,000	3,200	-	72,606	402,394	15.29%
FIRE-VEHICLES	65,000	65,000	-	-	64,345	655	98.99%
FIRE-BUILDINGS	250,000	250,000	-	-	-	250,000	0.00%
TOTAL EXPENDITURES:	2,553,000	2,553,000	473,023	992,494	2,281,996	271,004	89.38%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	886,500	886,500	(184,348)	(992,436)	700,972	(185,528)	
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)	(60,703)	(60,712)	(667,333)	60,720	91.66%
TRANSFER OUT - WATER FUND	(348,499)	(348,499)	(12,863)	(61,398)	(335,636)	12,863	96.31%
TOTAL OTHER FINANCING SOURCES (USES):	(886,500)	(886,500)	(73,566)	(122,110)	(1,002,969)	(116,469)	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ (257,914)	$(1,114,546)	$ (301,997)	$ (301,997)	

* Etowah to Heritage Trail