

**City of Canton, Georgia**  
**Cash Balances**

<b>Account Name</b>	<b>Reporting Unit</b>	<b>Balance 10/31/2016</b>
General Fund	Primary Government	\$ 5,732,580
General Fund Reserve	Primary Government	629,548
General Fund Technology Fund	Primary Government	7,152
General Fund Explorer's Acct.	Primary Government	10,248
Police Forfeiture	Primary Government	29,678
Hotel/Motel Tax	Special Revenue Fund	366,248
Rental Car Tax	Special Revenue Fund	110,623
Impact Fee Fund - Parks & Rec	Capital Projects Fund	638,563
Impact Fee Fund - Police	Capital Projects Fund	184,304
Impact Fee Fund - Fire	Capital Projects Fund	357,896
Impact Fee Fund - Roads	Capital Projects Fund	912,438
Impact Fee Fund - Admin	Capital Projects Fund	60,462
SPLOST VI Operating	Capital Projects Fund	2,990,148
Road & Sidewalk Fund MMA	Capital Projects Fund	958,532
Road & Sidewalk Fund Checking	Capital Projects Fund	468,551
Water & Sewer Fund	Proprietary Fund	5,697,705
Storm Water Fund	Proprietary Fund	777,669
Sanitation Fund	Proprietary Fund	884,674
Municipal Court Fund	Agency Fund	475,087
Police Escrow Account	Agency Fund	28,990
Police Escrow Account	Agency Fund	34,397
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		<b>\$ 21,355,493</b>

CITY OF CANTON, GEORGIA  
General Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual  
For the One Month Ending October 31, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH PERCENT	
	ORIGINAL	AS AMENDED	OCTOBER	FY2017	BUDGET	USED
<b>REVENUES:</b>						
TAXES	\$ 10,201,200	\$ 10,201,200	\$ 1,778,204	\$ 1,778,204	\$ (8,422,996)	17.43%
LICENSES AND PERMITS	955,100	955,100	109,836	109,836	(845,264)	11.50%
INTERGOVERNMENTAL	20,000	20,000	-	-	(20,000)	0.00%
FINES AND FORFEITURES	726,710	726,710	59,145	59,145	(667,565)	8.14%
CHARGES FOR SERVICES	208,150	208,150	61,783	61,783	(146,367)	29.68%
CONTRIBUTIONS & DONATIONS	29,600	29,600	961	961	(28,639)	3.25%
INVESTMENT EARNINGS	400	400	19	19	(381)	4.75%
MISCELLANEOUS	66,300	66,300	1,250	1,250	(65,050)	1.89%
<b>TOTAL REVENUES:</b>	<b>12,207,460</b>	<b>12,207,460</b>	<b>2,011,198</b>	<b>2,011,198</b>	<b>(10,196,262)</b>	<b>16.48%</b>
<b>EXPENDITURES:</b>						
<b>GENERAL GOVERNMENT</b>						
CITY COUNCIL	112,751	112,751	7,785	7,785	104,966	6.90%
CITY CLERK	89,818	89,818	7,106	7,106	82,712	7.91%
MAYOR	25,150	25,150	1,708	1,708	23,442	6.79%
CITY MANAGER	252,537	252,537	18,926	18,926	233,611	7.49%
ELECTIONS	10,000	10,000	-	-	10,000	0.00%
GENERAL ADMINISTRATION	244,964	244,964	9,255	9,255	235,709	3.78%
FINANCIAL ADMINISTRATION	294,008	294,008	21,240	21,240	272,768	7.22%
TAX COLLECTIONS	89,693	89,693	5,506	5,506	84,187	6.14%
HUMAN RESOURCES	126,358	126,358	7,850	7,850	118,508	6.21%
GENERAL GOVERNMENT BLDGS	232,367	232,367	8,590	8,590	223,777	3.70%
PUBLIC INFORMATION	194,794	194,794	15,010	15,010	179,784	7.71%
TECHNOLOGY	416,002	416,002	20,941	20,941	395,061	5.03%
GIS	97,568	97,568	-	-	97,568	0.00%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,186,010</b>	<b>2,186,010</b>	<b>123,917</b>	<b>123,917</b>	<b>2,062,093</b>	<b>5.67%</b>
<b>JUDICIAL</b>	<b>315,086</b>	<b>315,086</b>	<b>21,520</b>	<b>21,520</b>	<b>293,566</b>	<b>6.83%</b>
<b>PUBLIC SAFETY</b>						
FIRE	2,815,258	2,815,258	208,252	208,252	2,607,006	7.40%
POLICE	4,965,473	4,965,473	350,167	350,167	4,615,306	7.05%
<b>TOTAL PUBLIC SAFETY</b>	<b>7,780,731</b>	<b>7,780,731</b>	<b>558,419</b>	<b>558,419</b>	<b>7,222,312</b>	<b>7.18%</b>
<b>PUBLIC WORKS</b>						
ENGINEERING	182,983	182,983	13,436	13,436	169,547	7.34%
STREETS	1,686,526	1,686,526	90,560	90,560	1,595,966	5.37%
<b>TOTAL PUBLIC WORKS</b>	<b>1,869,509</b>	<b>1,869,509</b>	<b>103,996</b>	<b>103,996</b>	<b>1,765,513</b>	<b>5.56%</b>

CITY OF CANTON, GEORGIA  
General Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual  
For the One Month Ending October 31, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH PERCENT	
	ORIGINAL	AS AMENDED	OCTOBER	FY2017	BUDGET	USED
continued...						
CULTURE AND RECREATION						
RECREATION ADMINISTRATION	173,164	173,164	7,543	7,543	165,621	4.36%
PARKS AND RECREATION	475,266	475,266	22,518	22,518	452,748	4.74%
LIBRARY	30,000	30,000	2,500	2,500	27,500	8.33%
THEATER	86,323	86,323	5,109	5,109	81,214	5.92%
TOTAL CULTURE AND RECREATION	764,753	764,753	37,670	37,670	727,083	4.93%
HOUSING AND DEVELOPMENT						
BUILDING INSPECTION	517,655	517,655	34,857	34,857	482,798	6.73%
PLANNING AND ZONING	349,415	349,415	17,356	17,356	332,059	4.97%
CODE ENFORCEMENT	150,816	150,816	11,436	11,436	139,380	7.58%
ECONOMIC DEVELOPMENT	88,706	88,706	7,487	7,487	81,219	8.44%
TOTAL HOUSING AND DEVELOPMENT	1,106,592	1,106,592	71,136	71,136	1,035,456	6.43%
TOTAL EXPENDITURES:	14,022,681	14,022,681	916,658	916,658	13,106,023	6.54%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(1,815,221)	(1,815,221)	1,094,540	1,094,540	2,909,761	
OTHER FINANCING SOURCES (USES)						
RESERVE FUNDS	1,800,000	1,800,000	-	-	(1,800,000)	0.00%
PROCEEDS FROM SALE OF ASSETS	20,600	20,600	-	-	(20,600)	0.00%
INDIRECT COST ALLOCATIONS	316,621	316,621	-	-	(316,621)	0.00%
CONTINGENCIES	(345,000)	(345,000)	-	-	345,000	0.00%
TRANSFER IN - PARKS IMPACT FEE FUND	180,000	180,000	-	-	(180,000)	0.00%
TRANSFER IN - HOTEL/MOTEL TAX FUND	150,000	150,000	-	-	(150,000)	0.00%
TRANSFER IN - RENTAL CAR TAX FUND	-	-	-	-	-	100.00%
TRANSFERS OUT - CEMETERY FUND	(7,000)	(7,000)	-	-	7,000	0.00%
TRANSFERS TO URBAN REDEVELOPMENT	-	-	-	-	-	100.00%
TRANSFERS OUT - CBA	(300,000)	(300,000)	(300,000)	(300,000)	-	100.00%
TOTAL OTHER FINANCING SOURCES (USES)	1,815,221	1,815,221	(300,000)	(300,000)	(2,115,221)	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 794,540	\$ 794,540	\$ 794,540	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	OCTOBER	FY2017	BUDGET	USED
<b>OPERATING REVENUES:</b>						
WATER CHARGES	\$ 4,460,000	\$ 4,460,000	\$ 487,863	\$ 487,863	\$ (3,972,137)	10.94%
WATER TAP FEES	400,000	400,000	51,325	51,325	(348,675)	12.83%
SEWER CHARGES	5,640,000	5,640,000	535,977	535,977	(5,104,023)	9.50%
SEWER TAP FEES	930,000	930,000	135,000	135,000	(795,000)	14.52%
CONNECTION FEES	38,000	38,000	4,010	4,010	(33,990)	10.55%
TURN ON FEES	44,000	44,000	3,825	3,825	(40,175)	8.69%
TRANSFER OF SERVICE FEES	200	200	25	25	(175)	12.50%
BAD CHECK FEES	900	900	70	70	(830)	7.78%
LATE FEES	130,000	130,000	7,716	7,716	(122,284)	5.94%
MISCELLANEOUS REVENUE	2,000	2,000	-	-	(2,000)	0.00%
TOTAL OPERATING REVENUES:	11,645,100	11,645,100	1,225,811	1,225,811	(10,419,289)	10.53%
<b>OPERATING EXPENSES:</b>						
SANITARY SEWER MAINTENANCE	1,415,548	1,415,548	2,783	2,783	1,412,765	0.20%
SEWER LIFT STATIONS	272,117	272,117	8,905	8,905	263,212	3.27%
SEWAGE TREATMENT PLANT						
OPERATIONS	718,471	718,471	22,262	22,262	696,209	3.10%
SEWAGE TREATMENT PLANT UPGRADES <sup>1</sup>	2,250,000	2,250,000	-	-	2,250,000	0.00%
WATER ADMINISTRATION	787,072	787,072	47,150	47,150	739,922	5.99%
CONTRACTED SERVICES	1,696,413	1,696,413	138,596	138,596	1,557,817	8.17%
RESERVOIR MANAGEMENT	170,347	170,347	1,964	1,964	168,383	1.15%
WATER SUPPLY/PURCHASES FOR RESALE	116,200	116,200	2,041	2,041	114,159	1.76%
WATER TREATMENT <sup>2</sup>	1,931,725	1,931,725	16,791	16,791	1,914,934	0.87%
WATER DISTRIBUTION	1,182,139	1,182,139	51,869	51,869	1,130,270	4.39%
TOTAL OPERATING EXPENSES:	10,540,032	10,540,032	292,361	292,361	10,247,671	2.77%
OPERATING INCOME (LOSS):	1,105,068	1,105,068	933,450	933,450	(171,618)	
<b>NON-OPERATING SOURCES (USES)</b>						
GEFA NOTE	1,400,000	1,400,000	269,778	269,778	(1,130,222)	19.27%
RESERVE FUNDS	-	-	-	-	-	100.00%
INVESTMENT EARNINGS	2,400	2,400	211	211	(2,189)	8.79%
INDIRECT COST ALLOCATIONS	(101,535)	(101,535)	-	-	101,535	0.00%
CONTINGENCIES	(950,000)	(950,000)	-	-	950,000	0.00%
DEBT SERVICE-BOND PRINCIPAL	(644,937)	(644,937)	(52,740)	(52,740)	592,197	8.18%
DEBT SERVICE-BOND INTEREST	(24,406)	(24,406)	(3,038)	(3,038)	21,368	12.45%
HLC DAM CONSTRUCTION EXPENSES	(73,278)	(73,278)	-	-	73,278	0.00%
PROCEEDS FROM DEBT ISSUANCE	1,544,000	1,544,000	-	-	(1,544,000)	0.00%
TRANSFER IN - SPLOST VI	348,499	348,499	12,863	12,863	(335,636)	3.69%
DEBT SERVICE-GEFA PRINCIPAL	(277,167)	(277,167)	(10,612)	(10,612)	266,555	3.83%
DEBT SERVICE-GEFA INTEREST	(102,094)	(102,094)	(12,448)	(12,448)	89,646	12.19%
TRANSFER OUT - CBA	(2,226,550)	(2,226,550)	(52,267)	(52,267)	2,174,283	2.35%
TOTAL NON-OPERATING REVENUE (EXP):	(1,105,068)	(1,105,068)	151,747	151,747	1,256,815	
CHANGE IN NET POSITION:	\$ -	\$ -	\$ 1,085,197	\$ 1,085,197	\$ 1,085,197	

<sup>1</sup> See Attached Schedule of Expenses to Date

<sup>2</sup> Includes Engineering & Design costs for a new Water Treatment Plant

CITY OF CANTON, GEORGIA  
Water & Sewer Fund  
Sewage Treatment Plant Upgrades  
Capital Expenses & Loan Requests by Month  
For the One Month Ending October 31, 2016

<b><u>EXPENSES</u></b>	PRIOR YEAR'S COSTS	CURRENT YEAR		TOTAL PROJECT COST TO DATE
		MONTH OF OCTOBER	YTD	
Professional Services	\$ 684,795.81	\$ -	\$ -	\$ 684,795.81
Capital Outlay (Const)	6,033,396.80	-	-	6,033,396.80
Total	<u>\$6,718,192.61</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,718,192.61</u>

<b><u>LOAN REQUESTS GEFA</u></b>	PRIOR YEAR'S REQUESTS	CURRENT YEAR		TOTAL FUNDS REQUESTED TO DATE
		MONTH OF OCTOBER	YTD	
Professional Services	\$ 849,775.36	\$ 19,978.35	\$ 19,978.35	\$ 869,753.71
Construction	5,883,715.92	249,799.26	249,799.26	6,133,515.18
Total	<u>\$6,733,491.28</u>	<u>\$ 269,777.61</u>	<u>\$ 269,777.61</u>	<u>\$ 7,003,268.89</u>

**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 Draw No.	Date	Construction	Original Design	Construction Management & Inspection (ESI)			Total	Amount Remaining	Loan Percentage
		Heavy Constructors	Infratec	Re-Design	Const. Mgmt	Eng. Total			
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	09/06/16	\$ 290,939.82	\$ -	\$ -	\$ 9,845.28	\$ 9,845.28	\$ 300,785.10	\$ 1,667,828.19	80.1%
25	10/24/16	\$ 249,799.26	\$ -	\$ -	\$ 19,978.35	\$ 19,978.35	\$ 269,777.61	\$ 1,398,050.58	83.4%
26			\$ -			\$ -	\$ -	\$ 1,398,050.58	83.4%
27			\$ -			\$ -	\$ -	\$ 1,398,050.58	83.4%
28			\$ -			\$ -	\$ -	\$ 1,398,050.58	83.4%
Total		\$ 6,133,515.56	\$ 183,187.90	\$ 199,798.07	\$ 485,447.89	\$ 685,245.96	\$ 7,001,949.42		

<b>Contract Amount</b>	<b>\$ 6,937,528.00</b>				<b>\$ 344,920.00</b>			
<b>ESI Change Order No. 1</b>	<b>\$ -</b>			<b>\$ 199,798.00</b>				
<b>ESI Change Order No. 2</b>	<b>\$ -</b>				<b>\$ 125,000.00</b>			
<b>Heavy Change Order No. 2</b>	<b>\$ 92,906.00</b>							
	<b>\$ 7,030,434.00</b>	<b>\$ 183,187.90</b>	<b>\$ 199,798.00</b>	<b>\$ 469,920.00</b>	<b>\$ 669,718.00</b>	<b>\$ 7,883,339.90</b>		

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 One Month Ending October 31, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	OCTOBER	FY2017	BUDGET	USED
<u>OPERATING REVENUES:</u>						
STORM WATER UTILITY FEES	\$ 540,000	\$ 540,000	\$ 50,234	\$ 50,234	\$ (489,766)	9.30%
LATE FEES	7,700	7,700	318	318	(7,382)	4.13%
TOTAL REVENUES:	<u>547,700</u>	<u>547,700</u>	<u>50,552</u>	<u>50,552</u>	<u>(497,148)</u>	9.23%
<u>OPERATING EXPENSES:</u>						
STORM WATER MANAGEMENT	<u>454,131</u>	<u>454,131</u>	<u>3,037</u>	<u>3,037</u>	<u>451,094</u>	0.67%
OPERATING INCOME (LOSS):	<u>93,569</u>	<u>93,569</u>	<u>47,515</u>	<u>47,515</u>	<u>(46,054)</u>	
<u>NON-OPERATING SOURCES (USES)</u>						
INDIRECT COST ALLOCATIONS	(65,000)	(65,000)	-	-	65,000	0.00%
CONTINGENCIES	<u>(28,569)</u>	<u>(28,569)</u>	<u>-</u>	<u>-</u>	<u>28,569</u>	0.00%
TOTAL NON-OPERATING INCOME (EXP):	<u>(93,569)</u>	<u>(93,569)</u>	<u>-</u>	<u>-</u>	<u>93,569</u>	
CHANGE IN NET POSITION:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,515</u>	<u>\$ 47,515</u>	<u>\$ 47,515</u>	

CITY OF CANTON, GEORGIA  
Road and Sidewalk Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual  
For the One Month Ending October 31, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	OCTOBER	FY2017	BUDGET	USED
<u>REVENUES:</u>						
INVESTMENT EARNINGS	\$ -	\$ -	27	\$ 27	\$ 27	100.00%
TOTAL REVENUES:	-	-	27	27	27	100.00%
<u>EXPENDITURES:</u>						
DUES AND FEES	-	-	-	-	-	100.00%
INFRASTRUCTURE CONSTRUCTION	-	-	-	-	-	100.00%
TOTAL EXPENDITURES:	-	-	-	-	-	100.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	-	-	27	27	27	
<u>OTHER FINANCING SOURCES:</u>						
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	\$ -	\$ -	\$ 27	\$ 27	\$ 27	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	OCTOBER	FY2017	BUDGET	USED
<u>REVENUES:</u>						
HOTEL/MOTEL TAX REVENUE	\$ 550,000	\$ 550,000	\$ 45,944	\$ 45,944	\$ (504,056)	8.35%
INVESTMENT EARNINGS	50	50	9	9	(41)	18.00%
TOTAL REVENUES:	<u>550,050</u>	<u>550,050</u>	<u>45,953</u>	<u>45,953</u>	<u>(504,097)</u>	<u>8.35%</u>
<u>EXPENDITURES:</u>						
THEATRE CAPITAL OUTLAY	105,000	105,000	-	-	105,000	0.00%
CANTON D.D.A.	15,000	15,000	-	-	15,000	0.00%
CANTON MAIN STREET	58,000	58,000	-	-	58,000	0.00%
TREE CITY COMMISSION	65,000	65,000	5,432	5,432	59,568	8.36%
CHAMBER OF COMMERCE	2,500	2,500	-	-	2,500	0.00%
CANTON TOURISM, INC	75,000	75,000	-	-	75,000	0.00%
CHEROKEE CO ARTS COUNCIL	31,000	31,000	-	-	31,000	0.00%
CHEROKEE CO HISTORICAL SOCIETY	20,000	20,000	-	-	20,000	0.00%
DOWNTOWN WI-FI	20,000	20,000	-	-	20,000	0.00%
ADVERTISING	110,000	110,000	-	-	110,000	0.00%
TOTAL EXPENDITURES:	<u>501,500</u>	<u>501,500</u>	<u>5,432</u>	<u>5,432</u>	<u>496,068</u>	<u>1.08%</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	<u>48,550</u>	<u>48,550</u>	<u>40,521</u>	<u>40,521</u>	<u>(8,029)</u>	
<u>OTHER FINANCING SOURCES (USES):</u>						
RESERVE FUNDS	101,450	101,450	-	-	(101,450)	0.00%
CONTINGENCIES	-	-	-	-	-	100.00%
TRANSFER TO GENERAL FUND	(150,000)	(150,000)	-	-	150,000	0.00%
TOTAL OTHER FINANCING SOURCES (USES):	<u>(48,550)</u>	<u>(48,550)</u>	<u>-</u>	<u>-</u>	<u>48,550</u>	
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,521</u>	<u>\$ 40,521</u>	<u>\$ 40,521</u>	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	OCTOBER	FY2017	BUDGET	USED
<b>REVENUES:</b>						
RENTAL CAR TAX REVENUE	\$ 70,000	\$ 70,000	\$ 6,976	\$ 6,976	\$ (63,024)	9.97%
INVESTMENT EARNINGS	-	-	1	1	1	0.00%
TOTAL REVENUES:	70,000	70,000	6,977	6,977	(63,023)	9.97%
<b>EXPENDITURES:</b>						
ECONOMIC DEVELOPMENT						
PROFESSIONAL SERVICES	50,000	50,000	-	-	50,000	0.00%
PAYMENTS TO OTHER AGENCIES (CCOED)	20,000	20,000	-	-	20,000	0.00%
TOTAL EXPENDITURES:	70,000	70,000	-	-	70,000	0.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	-	-	6,977	6,977	6,977	
<b>OTHER FINANCING SOURCES (USES):</b>						
RESERVE FUNDS	-	-	-	-	-	100.00%
TRANSFER TO GENERAL FUND	-	-	-	-	-	100.00%
TOTAL OTHER FINANCING SOURCES (USES):	-	-	-	-	-	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 6,977	\$ 6,977	\$ 6,977	

CITY OF CANTON, GEORGIA  
Municipal Court Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual  
For the One Month Ending October 31, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	OCTOBER	FY2017	BUDGET	USED
<u>REVENUES:</u>						
PUBLIC SAFETY ID CARDS	\$ 19,000	\$ 19,000	\$ 1,600	\$ 1,600	\$ (17,400)	8.42%
ACCIDENT REPORTS	7,000	7,000	982	982	(6,018)	14.03%
FALSE ALARM FEES	2,500	2,500	400	400	(2,100)	16.00%
INCIDENT REPORTS	5,000	5,000	96	96	(4,904)	1.92%
BACKGROUND CHECK FEES	3,500	3,500	375	375	(3,125)	10.71%
OTHER FEES	1,000	1,000	111	111	(889)	11.10%
MUNICIPAL COURT FINES	840,000	840,000	84,891	84,891	(755,109)	10.11%
PARKING VIOLATIONS	500	500	25	25	(475)	5.00%
FORFEITURES	100,000	100,000	-	-	(100,000)	0.00%
INVESTMENT EARNINGS	70	70	8	8	(62)	11.43%
MISCELLANEOUS REVENUE	25,000	25,000	5,904	5,904	(19,096)	23.62%
TOTAL REVENUES:	1,003,570	1,003,570	94,392	94,392	(909,178)	9.41%
<u>EXPENDITURES:</u>						
PEACE OFFICERS ANNUITY BENEFIT	35,720	35,720	2,964	2,964	32,756	8.30%
ADMINISTRATIVE FEES	500	500	45	45	455	9.00%
CONTRACT LABOR	62,040	62,040	5,513	5,513	56,527	8.89%
INTERGOVERNMENTAL PAYMENTS	178,600	178,600	15,251	15,251	163,349	8.54%
TOTAL EXPENDITURES:	276,860	276,860	23,773	23,773	253,087	8.59%
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u>						
<u>EXPENDITURES:</u>	726,710	726,710	70,619	70,619	(656,091)	
<u>OTHER FINANCING SOURCES (USES):</u>						
TRANSFERS TO GENERAL FUND	(726,710)	(726,710)	(59,145)	(59,145)	667,565	8.14%
TOTAL OTHER FINANCING SOURCES (USES)	(726,710)	(726,710)	(59,145)	(59,145)	667,565	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 11,474	\$ 11,474	\$ 11,474	

CITY OF CANTON, GEORGIA  
Sanitation Fund  
Schedule of Revenues, Expenses, and Changes in Net Position  
Budget and Actual  
For the One Month Ending October 31, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH PERCENT	
	ORIGINAL	AS AMENDED	OCTOBER	FY2017	BUDGET	USED
<u>OPERATING REVENUES:</u>						
SANITATION COLLECTION FEES	\$ 1,200,000	\$ 1,200,000	\$ 104,351	\$ 104,351	\$ (1,095,649)	8.70%
ROLLOFF SITE COLLECTION FEES	14,400	14,400	1,780	1,780	(12,620)	12.36%
CONNECTION FEES	7,000	7,000	800	800	(6,200)	11.43%
PENALTIES AND INTEREST	20,000	20,000	1,312	1,312	(18,688)	6.56%
TOTAL OPERATING REVENUES:	<u>1,241,400</u>	<u>1,241,400</u>	<u>108,243</u>	<u>108,243</u>	<u>(1,133,157)</u>	<u>8.72%</u>
<u>OPERATING EXPENSES:</u>						
PERSONNEL COSTS	89,210	89,210	3,672	3,672	85,538	4.12%
SOLID WASTE COLLECTION	887,400	887,400	73,903	73,903	813,497	8.33%
ROLLOFF DISPOSAL SERVICES	60,000	60,000	5,599	5,599	54,401	9.33%
OTHER OPERATING EXPENSES	39,704	39,704	867	867	38,837	2.18%
TOTAL OPERATING EXPENSES:	<u>1,076,314</u>	<u>1,076,314</u>	<u>84,041</u>	<u>84,041</u>	<u>992,273</u>	<u>7.81%</u>
OPERATING INCOME (LOSS):	<u>165,086</u>	<u>165,086</u>	<u>24,202</u>	<u>24,202</u>	<u>(140,884)</u>	
<u>OTHER FINANCING SOURCES (USES):</u>						
SANITATION RESERVE CASH	5,000	5,000	-	-	(5,000)	0.00%
INDIRECT COST ALLOCATIONS	(120,086)	(120,086)	-	-	120,086	0.00%
LANDFILL CLOSURE	(50,000)	(50,000)	-	-	50,000	0.00%
TOTAL OTHER FINANCING USES:	<u>(165,086)</u>	<u>(165,086)</u>	<u>-</u>	<u>-</u>	<u>165,086</u>	
CHANGE IN NET POSITION:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,202</u>	<u>\$ 24,202</u>	<u>\$ 24,202</u>	

CITY OF CANTON, GEORGIA  
Impact Fee Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual  
For the One Month Ending October 31, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	OCTOBER	FY2017	BUDGET	USED
<b>REVENUES:</b>						
IMPACT FEES - RECREATION	\$ 276,300	\$ 276,300	\$ 24,384	\$ 24,384	\$ (251,916)	8.83%
IMPACT FEES - POLICE DEPT	45,500	45,500	117	117	(45,383)	0.26%
IMPACT FEES - FIRE DEPT	89,471	89,471	6,875	6,875	(82,596)	7.68%
IMPACT FEES - ROADS	211,790	211,790	16,338	16,338	(195,452)	7.71%
IMPACT FEES - ADMINISTRATIVE FEES	23,350	23,350	1,466	1,466	(21,884)	6.28%
INVESTMENT EARNINGS	200	200	35	35	(165)	17.50%
TOTAL REVENUES:	646,611	646,611	49,215	49,215	(597,396)	7.61%
<b>EXPENDITURES:</b>						
ADMINISTRATIVE/COUNSULTING FEES	-	-	-	-	-	100.00%
POLICE EQUIPMENT	41,750	41,750	17,850	17,850	23,900	42.75%
ROADS - INFRASTRUCTURE	40,000	40,000	-	-	40,000	0.00%
PARKS IMPROVEMENTS	220,000	220,000	-	-	220,000	0.00%
TOTAL EXPENDITURES:	301,750	301,750	17,850	17,850	283,900	5.92%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	344,861	344,861	31,365	31,365	(313,496)	
<b>OTHER FINANCING SOURCES (USES)</b>						
IMPACT FEES RESERVED CASH	-	-	-	-	-	100.00%
CONTINGENCIES	(164,861)	(164,861)	-	-	164,861	0.00%
TRANSFER OUT - GENERAL FUND	(180,000)	(180,000)	-	-	180,000	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	(344,861)	(344,861)	-	-	344,861	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 31,365	\$ 31,365	\$ 31,365	

\* Etowah/Heritage Trail

CITY OF CANTON, GEORGIA  
SPLOST VI  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual  
For the One Month Ending October 31, 2016

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	OCTOBER	FY2017	BUDGET	USED
<u>REVENUES:</u>						
SPLOST VI REVENUE (INTERGOVERNMENTAL	\$ 3,240,000	\$ 3,240,000	\$ -	\$ -	\$ (3,240,000)	0.00%
GDOT LOCAL MAINT & IMPROVEMENT GRANT	248,858	248,858	-	-	(248,858)	0.00%
INVESTMENT EARNINGS	500	500	45	45	(455)	9.00%
TOTAL REVENUES:	3,489,358	3,489,358	45	45	(3,489,313)	0.00%
<u>EXPENDITURES:</u>						
STREETS-INFRASTRUCTURE	1,500,000	1,500,000	-	-	1,500,000	0.00%
PARKS & RECREATION-SITE & IMPROVEMENT	-	-	-	-	-	100.00%
GENERAL GOVERNMENT-BUILDINGS	-	-	-	-	-	100.00%
FIRE-VEHICLES	-	-	-	-	-	100.00%
FIRE-BUILDINGS	-	-	-	-	-	100.00%
TOTAL EXPENDITURES:	1,500,000	1,500,000	-	-	1,500,000	0.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	1,989,358	1,989,358	45	45	(1,989,313)	
<u>OTHER FINANCING USES:</u>						
RESERVE FUNDS	-	-	-	-	-	100.00%
CONTINGENCIES	(911,478)	(911,478)	-	-	911,478	0.00%
TRANSFER OUT - CBA	(729,381)	(729,381)	(60,730)	(60,730)	668,651	8.33%
TRANSFER OUT - WATER FUND	(348,499)	(348,499)	(12,863)	(12,863)	335,636	3.69%
TOTAL OTHER FINANCING SOURCES (USES):	(1,989,358)	(1,989,358)	(73,593)	(73,593)	1,915,765	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ (73,548)	\$ (73,548)	\$ (73,548)	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	SEPTEMBER	FY2016	BUDGET	USED
<u>REVENUES:</u>						
SPLOST VI REVENUE (INTERGOVERNMENTAL	\$ 3,250,000	\$ 3,250,000	\$ 286,384	\$ 3,353,347	\$ 103,347	103.18%
GDOT LOCAL MAINT & IMPROVEMENT GRANT	189,000	189,000	-	189,011	11	100.01%
INVESTMENT EARNINGS	500	500	45	619	119	123.80%
TOTAL REVENUES:	<u>3,439,500</u>	<u>3,439,500</u>	<u>286,429</u>	<u>3,542,977</u>	<u>103,477</u>	<u>103.01%</u>
<u>EXPENDITURES:</u>						
STREETS-INFRASTRUCTURE	1,613,000	1,613,000	-	2,005,850	(392,850)	124.36%
PARKS & RECREATION-SITE & IMPROVEMENT	150,000	150,000	-	139,295 *	10,705	92.86%
GENERAL GOVERNMENT-BUILDINGS	475,000	475,000	-	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:	<u>2,553,000</u>	<u>2,553,000</u>	<u>-</u>	<u>2,282,096</u>	<u>270,904</u>	<u>89.39%</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	<u>886,500</u>	<u>886,500</u>	<u>286,429</u>	<u>1,260,881</u>	<u>374,381</u>	
<u>OTHER FINANCING USES:</u>						
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)	(60,720)	(728,053)	-	100.00%
TRANSFER OUT - WATER FUND	(348,499)	(348,499)	(12,863)	(348,499)	-	100.00%
TOTAL OTHER FINANCING SOURCES (USES):	<u>(886,500)</u>	<u>(886,500)</u>	<u>(73,583)</u>	<u>(1,076,552)</u>	<u>(190,052)</u>	
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 212,846</u>	<u>\$ 184,329</u>	<u>\$ 184,329</u>	

\* Etowah to Heritage Trail