City of Canton, Georgia
Cash Balances

Account Name	Reporting Unit	Balance 11/30/2016
General Fund	Primary Government	$ 7,903,040
General Fund Reserve	Primary Government	629,559
General Fund Technology Fund	Primary Government	7,152
General Fund Explorer's Acct.	Primary Government	12,249
Police Forfeiture	Primary Government	31,321
Hotel/Motel Tax	Special Revenue Fund	358,492
Rental Car Tax	Special Revenue Fund	117,219
Impact Fee Fund - Parks & Rec	Capital Projects Fund	662,958
Impact Fee Fund - Police	Capital Projects Fund	167,743
Impact Fee Fund - Fire	Capital Projects Fund	364,776
Impact Fee Fund - Roads	Capital Projects Fund	928,279
Impact Fee Fund - Admin	Capital Projects Fund	61,929
SPLOST VI Operating	Capital Projects Fund	3,146,753
Road & Sidewalk Fund MMA	Capital Projects Fund	1,353,043
Road & Sidewalk Fund Checking	Capital Projects Fund	468,553
Water & Sewer Fund	Proprietary Fund	4,704,716
Storm Water Fund	Proprietary Fund	825,261
Sanitation Fund	Proprietary Fund	914,226
Municipal Court Fund	Agency Fund	377,835
Police Escrow Account	Agency Fund	28,990
Police Escrow Account	Agency Fund	34,397
		$ 23,098,491

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	NOVEMBER	FY2017	BUDGET	USED
REVENUES:						
TAXES	$ 10,201,200	$ 10,201,200	$ 1,679,343	$ 3,457,547	$ (6,743,653)	33.89%
LICENSES AND PERMITS	955,100	955,100	149,774	259,610	(695,490)	27.18%
INTERGOVERNMENTAL	20,000	20,000	-	-	(20,000)	0.00%
FINES AND FORFEITURES	726,710	726,710	52,042	111,187	(615,523)	15.30%
CHARGES FOR SERVICES	208,150	208,150	22,114	83,897	(124,253)	40.31%
CONTRIBUTIONS & DONATIONS	29,600	29,600	1,895	2,856	(26,744)	9.65%
INVESTMENT EARNINGS	400	400	10	29	(371)	7.25%
MISCELLANEOUS	66,300	66,300	-	1,250	(65,050)	1.89%
TOTAL REVENUES:	12,207,460	12,207,460	1,905,178	3,916,376	(8,291,084)	**32.08%**
EXPENDITURES:						
GENERAL GOVERNMENT						
CITY COUNCIL	112,751	112,751	7,182	14,967	97,784	13.27%
CITY CLERK	89,818	89,818	7,145	14,251	75,567	15.87%
MAYOR	25,150	25,150	1,636	3,344	21,806	13.30%
CITY MANAGER	252,537	252,537	19,321	38,247	214,290	15.15%
ELECTIONS	10,000	10,000	-	-	10,000	0.00%
GENERAL ADMINISTRATION	244,964	244,964	22,589	31,844	213,120	13.00%
FINANCIAL ADMINISTRATION	294,008	294,008	21,634	42,874	251,134	14.58%
TAX COLLECTIONS	89,693	89,693	9,635	15,141	74,552	16.88%
HUMAN RESOURCES	126,358	126,358	7,902	15,752	110,606	12.47%
GENERAL GOVERNMENT BLDGS	232,367	232,367	16,348	24,938	207,429	10.73%
PUBLIC INFORMATION	194,794	194,794	12,578	27,588	167,206	14.16%
TECHNOLOGY	416,002	416,002	21,716	42,657	373,345	10.25%
GIS	97,568	97,568	-	-	97,568	0.00%
TOTAL GENERAL GOVERNMENT	2,186,010	2,186,010	147,686	271,603	1,914,407	12.42%
JUDICIAL	315,086	315,086	25,898	47,418	267,668	15.05%
PUBLIC SAFETY						
FIRE	2,815,258	2,815,258	205,260	413,512	2,401,746	14.69%
POLICE	4,965,473	4,965,473	302,666	652,833	4,312,640	13.15%
TOTAL PUBLIC SAFETY	7,780,731	7,780,731	507,926	1,066,345	6,714,386	13.70%
PUBLIC WORKS						
ENGINEERING	182,983	182,983	14,707	28,143	154,840	15.38%
STREETS	1,686,526	1,686,526	122,390	212,950	1,473,576	12.63%
TOTAL PUBLIC WORKS	1,869,509	1,869,509	137,097	241,093	1,628,416	12.90%

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF NOVEMBER	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
continued…						
CULTURE AND RECREATION						
RECREATION ADMINISTRATION	173,164	173,164	1,147	8,690	164,474	5.02%
PARKS AND RECREATION	475,266	475,266	40,026	62,544	412,722	13.16%
LIBRARY	30,000	30,000	2,500	5,000	25,000	16.67%
THEATER	86,323	86,323	5,328	10,437	75,886	12.09%
TOTAL CULTURE AND RECREATION	764,753	764,753	49,001	86,671	678,082	11.33%
HOUSING AND DEVELOPMENT						
BUILDING INSPECTION	517,655	517,655	37,586	72,443	445,212	13.99%
PLANNING AND ZONING	349,415	349,415	16,531	33,887	315,528	9.70%
CODE ENFORCEMENT	150,816	150,816	11,821	23,257	127,559	15.42%
ECONOMIC DEVELOPMENT	88,706	88,706	5,989	13,476	75,230	15.19%
TOTAL HOUSING AND DEVELOPMENT	1,106,592	1,106,592	71,927	143,063	963,529	12.93%
TOTAL EXPENDITURES:	14,022,681	14,022,681	939,535	1,856,193	12,166,488	**13.24%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(1,815,221)	(1,815,221)	965,643	2,060,183	3,875,404	
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	15,633	15,633	(4,967)	75.89%
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%
TRANSFERS OUT - CEMETERY FUND	(7,000)	(7,000)	-	-	7,000	0.00%
TRANSFERS OUT - CBA	(300,000)	(300,000)	-	(300,000)	-	100.00%
TOTAL OTHER FINANCING SOURCES (USES)	1,815,221	1,815,221	15,633	(284,367)	(2,099,588)	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 981,276	$ 1,775,816	$ 1,775,816	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF NOVEMBER	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES:						
WATER CHARGES	$ 4,460,000	$ 4,460,000	$ 454,318	$ 942,181	$ (3,517,819)	21.13%
WATER TAP FEES	400,000	400,000	43,470	94,795	(305,205)	23.70%
SEWER CHARGES	5,640,000	5,640,000	496,214	1,032,191	(4,607,809)	18.30%
SEWER TAP FEES	930,000	930,000	99,000	234,000	(696,000)	25.16%
CONNECTION FEES	38,000	38,000	3,730	7,740	(30,260)	20.37%
TURN ON FEES	44,000	44,000	1,900	5,725	(38,275)	13.01%
TRANSFER OF SERVICE FEES	200	200	-	25	(175)	12.50%
BAD CHECK FEES	900	900	210	280	(620)	31.11%
LATE FEES	130,000	130,000	7,066	14,782	(115,218)	11.37%
MISCELLANEOUS REVENUE	2,000	2,000	-	-	(2,000)	0.00%
TOTAL OPERATING REVENUES:	11,645,100	11,645,100	1,105,908	2,331,719	(9,313,381)	20.02%
OPERATING EXPENSES:						
SANITARY SEWER MAINTENANCE	1,415,548	1,415,548	725,201 *	728,131	687,417	51.44%
SEWER LIFT STATIONS	272,117	272,117	23,243	32,148	239,969	11.81%
SEWAGE TREATMENT PLANT						
OPERATIONS	718,471	718,471	47,794	70,056	648,415	9.75%
SEWAGE TREATMENT PLANT UPGRADES [1]	2,250,000	2,250,000	124,493	124,493	2,125,507	5.53%
WATER ADMINISTRATION	787,072	787,072	36,057	83,505	703,567	10.61%
CONTRACTED SERVICES	1,696,413	1,696,413	140,259	280,518	1,415,895	16.54%
RESERVOIR MANAGEMENT	170,347	170,347	446	2,410	167,937	1.41%
WATER SUPPLY/PURCHASES FOR RESALE	116,200	116,200	14,141	16,182	100,018	13.93%
WATER TREATMENT [2]	1,931,725	1,931,725	44,508	61,299	1,870,426	3.17%
WATER DISTRIBUTION	1,182,139	1,182,139	48,889	100,758	1,081,381	8.52%
TOTAL OPERATING EXPENSES:	10,540,032	10,540,032	1,205,031	1,499,500	9,040,532	14.23%
OPERATING INCOME (LOSS):	1,105,068	1,105,068	(99,123)	832,219	(272,849)	
NON-OPERATING SOURCES (USES)						
GEFA NOTE	1,400,000	1,400,000	-	269,778	(1,130,222)	19.27%
RESERVE FUNDS	-	-	-	-	-	100.00%
INVESTMENT EARNINGS	2,400	2,400	213	424	(1,976)	17.67%
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)	(52,830)	(105,570)	539,367	16.37%
DEBT SERVICE-BOND INTEREST	(24,406)	(24,406)	(2,948)	(5,986)	18,420	24.53%
HLC DAM CONSTRUCTION EXPENSES	(73,278)	(73,278)	-	-	73,278	0.00%
TRANSFER IN - SPLOST VI	348,499	348,499	61,398	74,261	(274,238)	21.31%
DEBT SERVICE-GEFA PRINCIPAL	(277,167)	(277,167)	(44,481)	(55,093)	222,074	19.88%
DEBT SERVICE-GEFA INTEREST	(102,094)	(102,094)	(16,918)	(29,366)	72,728	28.76%
TRANSFER OUT - CBA	(2,226,550)	(2,226,550)	(51,266)	(103,533)	2,123,017	4.65%
TOTAL NON-OPERATING REVENUE (EXP):	(1,105,068)	(1,105,068)	(106,832)	44,915	1,149,983	
CHANGE IN NET POSITION:	$ -	$ -	$ (205,955)	$ 877,134	$ 877,134	

[1] See Attached Schedule of Expenses to Date

[2] Includes Engineering & Design costs for a new Water Treatment Plant

* Ball Ground Sewer Replacement Project

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

		CURRENT YEAR			TOTAL PROJECT COST
EXPENSES	PRIOR YEAR'S COSTS	MONTH OF OCTOBER	MONTH OF NOVEMBER	YTD	TO DATE
Professional Services	$ 684,795.81	$ -	$ -	$ -	$ 684,795.81
Capital Outlay (Const)	6,033,396.80	-	124,492.50	124,492.50	6,157,889.30
Total	$ 6,718,192.61	$ -	$ 124,492.50	$ 124,492.50	$ 6,842,685.11

		CURRENT YEAR			TOTAL FUNDS REQUESTED
LOAN REQUESTS GEFA	PRIOR YEAR'S REQUESTS	MONTH OF OCTOBER	MONTH OF NOVEMBER	YTD	TO DATE
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	$ 6,733,491.28	$ 269,777.61	$ -	$ 269,777.61	$ 7,003,268.89

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

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

Loan		Construction	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	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	11/28/16	$ 124,492.50	$ -	$ -	$ -	$ -	$ 124,492.50	$ 1,273,558.08		84.8%
27			$ -			$ -	$ -	$ 1,273,558.08		84.8%
28			$ -			$ -	$ -	$ 1,273,558.08		84.8%
Total		**$ 6,258,008.06**	**$ 183,187.90**	**$ 199,798.07**	**$ 485,447.89**	**$ 685,245.96**	**$ 7,126,441.92**			

	Heavy Constructors	Infratec	Re-Design	Const. Mgmt	Eng. Total	Total
Contract Amount	**$ 6,937,528.00**			**$ 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**					
	$ 7,030,434.00	**$ 183,187.90**	**$ 199,798.00**	**$ 469,920.00**	**$ 669,718.00**	**$ 7,883,339.90**

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 Two Months Ending November 30, 2016

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF NOVEMBER	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES:						
STORM WATER UTILITY FEES	$ 540,000	$ 540,000	$ 49,502	$ 99,736	$ (440,264)	18.47%
LATE FEES	7,700	7,700	405	723	(6,977)	9.39%
TOTAL REVENUES:	547,700	547,700	49,907	100,459	(447,241)	18.34%
OPERATING EXPENSES:						
STORM WATER PERSONNEL COSTS	-	-	-	-	-	100.00%
STORM WATER MANAGEMENT	454,131	454,131	2,943	5,980	448,151	1.32%
TOTAL OPERATING EXPENSES:	454,131	454,131	2,943	5,980	448,151	1.32%
OPERATING INCOME (LOSS):	93,569	93,569	46,964	94,479	910	
NON-OPERATING SOURCES (USES)						
INDIRECT COST ALLOCATIONS	(65,000)	(65,000)	-	-	65,000	0.00%
CONTINGENCIES	(28,569)	(28,569)	-	-	28,569	0.00%
TOTAL NON-OPERATING INCOME (EXP):	(93,569)	(93,569)	-	-	93,569	
CHANGE IN NET POSITION:	$ -	$ -	$ 46,964	$ 94,479	$ 94,479	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF NOVEMBER	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
INVESTMENT EARNINGS	$ -	$ -	$ 19	$ 46	$ 46	100.00%
TOTAL REVENUES:	-	-	19	46	46	100.00%
EXPENDITURES:						
DUES AND FEES	-	-	-	-	-	100.00%
INFRASTRUCTURE CONSTRUCTION	-	-	-	-	-	100.00%
TOTAL EXPENDITURES:	-	-	-	-	-	100.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	-	-	19	46	46	
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	$ -	$ -	$ 19	$ 46	$ 46	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF NOVEMBER	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
HOTEL/MOTEL TAX REVENUE	$ 550,000	$ 550,000	$ 46,918	$ 107,592	$ (442,408)	19.56%
INVESTMENT EARNINGS	50	50	1	10	(40)	20.00%
TOTAL REVENUES:	550,050	550,050	46,919	107,602	(442,448)	19.56%
EXPENDITURES:						
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	5,416	10,848	54,152	16.69%
CHAMBER OF COMMERCE	2,500	2,500	-	-	2,500	0.00%
CANTON TOURISM, INC	75,000	75,000	37,500	37,500	37,500	50.00%
CHEROKEE CO ARTS COUNCIL	31,000	31,000	15,500	15,500	15,500	50.00%
CHEROKEE CO HISTORICAL SOCIETY	20,000	20,000	10,000	10,000	10,000	50.00%
DOWNTOWN WI-FI	20,000	20,000	-	-	20,000	0.00%
ADVERTISING	110,000	110,000	-	-	110,000	0.00%
TOTAL EXPENDITURES:	501,500	501,500	68,416	73,848	427,652	14.73%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	48,550	48,550	(21,497)	33,754	(14,796)	
OTHER FINANCING SOURCES (USES):						
RESERVE FUNDS	101,450	101,450	-	-	(101,450)	0.00%
TRANSFER TO GENERAL FUND	(150,000)	(150,000)	-	-	150,000	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	(48,550)	(48,550)	-	-	48,550	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ (21,497)	$ 33,754	$ 33,754	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	NOVEMBER	FY2017	BUDGET	USED
REVENUES:						
RENTAL CAR TAX REVENUE	$ 70,000	$ 70,000	$ 6,596	$ 13,572	$ (56,428)	19.39%
INVESTMENT EARNINGS	-	-	1	2	2	0.00%
TOTAL REVENUES:	70,000	70,000	6,597	13,574	(56,426)	19.39%
EXPENDITURES:						
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:	-	-	6,597	13,574	13,574	
OTHER FINANCING SOURCES (USES):						
RESERVE FUNDS	-	-	-	-	-	100.00%
TRANSFER TO GENERAL FUND	-	-	-	-	-	100.00%
TOTAL OTHER FINANCING SOURCES (USES):	-	-	-	-	-	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 6,597	$ 13,574	$ 13,574	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	NOVEMBER	FY2017	BUDGET	USED
REVENUES:						
PUBLIC SAFETY ID CARDS	$ 19,000	$ 19,000	$ 1,350	$ 2,950	$ (16,050)	15.53%
ACCIDENT REPORTS	7,000	7,000	695	1,677	(5,323)	23.96%
FALSE ALARM FEES	2,500	2,500	850	1,250	(1,250)	50.00%
INCIDENT REPORTS	5,000	5,000	30	126	(4,874)	2.52%
BACKGROUND CHECK FEES	3,500	3,500	210	585	(2,915)	16.71%
OTHER FEES	1,000	1,000	110	221	(779)	22.10%
MUNICIPAL COURT FINES	840,000	840,000	60,629	145,520	(694,480)	17.32%
PARKING VIOLATIONS	500	500	60	85	(415)	17.00%
FORFEITURES	100,000	100,000	5,421	5,421	(94,579)	5.42%
INVESTMENT EARNINGS	70	70	7	15	(55)	21.43%
MISCELLANEOUS REVENUE	25,000	25,000	6,117	12,021	(12,979)	48.08%
TOTAL REVENUES:	1,003,570	1,003,570	75,479	169,871	(833,699)	16.93%
EXPENDITURES:						
PEACE OFFICERS ANNUITY BENEFIT	35,720	35,720	2,695	5,659	30,061	15.84%
ADMINISTRATIVE FEES	500	500	40	85	415	17.00%
CONTRACT LABOR	62,040	62,040	4,216	9,729	52,311	15.68%
INTERGOVERNMENTAL PAYMENTS	178,600	178,600	13,868	29,119	149,481	16.30%
TOTAL EXPENDITURES:	276,860	276,860	20,819	44,592	232,268	16.11%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	726,710	726,710	54,660	125,279	(601,431)	
OTHER FINANCING SOURCES (USES):						
TRANSFERS TO GENERAL FUND	(726,710)	(726,710)	(52,042)	(111,187)	615,523	15.30%
TOTAL OTHER FINANCING SOURCES (USES)	(726,710)	(726,710)	(52,042)	(111,187)	615,523	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 2,618	$ 14,092	$ 14,092	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	NOVEMBER	FY2017	BUDGET	USED
OPERATING REVENUES:						
SANITATION COLLECTION FEES	$ 1,200,000	$ 1,200,000	$ 104,228	$ 208,579	$ (991,421)	17.38%
ROLLOFF SITE COLLECTION FEES	14,400	14,400	-	1,780	(12,620)	12.36%
CONNECTION FEES	7,000	7,000	575	1,375	(5,625)	19.64%
TRANSFER OF SERVICE FEES	-	-	-	-	-	100.00%
PENALTIES AND INTEREST	20,000	20,000	1,675	2,987	(17,013)	14.94%
TOTAL OPERATING REVENUES:	1,241,400	1,241,400	106,478	214,721	(1,026,679)	17.30%
OPERATING EXPENSES:						
PERSONNEL COSTS	89,210	89,210	4,021	7,693	81,517	8.62%
SOLID WASTE COLLECTION	887,400	887,400	73,998	147,901	739,499	16.67%
ROLLOFF DISPOSAL SERVICES	60,000	60,000	5,953	11,552	48,448	19.25%
OTHER OPERATING EXPENSES	39,704	39,704	-	867	38,837	2.18%
TOTAL OPERATING EXPENSES:	1,076,314	1,076,314	83,972	168,013	908,301	15.61%
OPERATING INCOME (LOSS):	165,086	165,086	22,506	46,708	(118,378)	
OTHER FINANCING SOURCES (USES):						
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:	(165,086)	(165,086)	-	-	165,086	
CHANGE IN NET POSITION:	$ -	$ -	$ 22,506	$ 46,708	$ 46,708	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	NOVEMBER	FY2017	BUDGET	USED
REVENUES:						
IMPACT FEES - RECREATION	$ 276,300	$ 276,300	$ 27,433	$ 51,817	$ (224,483)	18.75%
IMPACT FEES - POLICE DEPT	45,500	45,500	1,446	2,732	(42,768)	6.00%
IMPACT FEES - FIRE DEPT	89,471	89,471	7,734	14,609	(74,862)	16.33%
IMPACT FEES - ROADS	211,790	211,790	18,380	34,718	(177,072)	16.39%
IMPACT FEES - ADMINISTRATIVE FEES	23,350	23,350	1,650	3,116	(20,234)	13.34%
INVESTMENT EARNINGS	200	200	23	58	(142)	29.00%
TOTAL REVENUES:	646,611	646,611	56,666	107,050	(539,561)	16.56%
EXPENDITURES:						
POLICE EQUIPMENT	41,750	41,750	-	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	283,900	5.92%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	344,861	344,861	56,666	89,200	(255,661)	
OTHER FINANCING SOURCES (USES)						
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	$ -	$ -	$ 56,666	$ 89,200	$ 89,200	

* Etowah/Heritage Trail

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF OCTOBER	MONTH OF NOVEMBER	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:							
SPLOST VI REVENUE (INTERGOVERNMENTAL	$ 3,240,000	$ 3,240,000	$ 287,050	$ -	$ 287,050	$ (2,952,950)	8.86%
GDOT LOCAL MAINT & IMPROVEMENT GRANT	248,858	248,858	-	-	-	(248,858)	0.00%
INVESTMENT EARNINGS	500	500	45	12	57	(443)	11.40%
TOTAL REVENUES:	3,489,358	3,489,358	287,095	12	287,107	(3,202,251)	8.23%
EXPENDITURES:							
STREETS-INFRASTRUCTURE	1,500,000	1,500,000	-	20,252	20,252	1,479,748	1.35%
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	-	20,252	20,252	1,479,748	1.35%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	1,989,358	1,989,358	287,095	(20,240)	266,855	(1,722,503)	
OTHER FINANCING USES:							
RESERVE FUNDS	-	-	-	-	-	-	100.00%
CONTINGENCIES	(911,478)	(911,478)	-	-	-	911,478	0.00%
TRANSFER OUT - CBA	(729,381)	(729,381)	(60,730)	(60,740)	(121,470)	607,911	16.65%
TRANSFER OUT - WATER FUND	(348,499)	(348,499)	(12,863)	(61,398)	(74,261)	274,238	21.31%
TOTAL OTHER FINANCING SOURCES (USES):	(1,989,358)	(1,989,358)	(73,593)	(122,138)	(195,731)	1,793,627	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 213,502	$ (142,378)	$ 71,124	$ 71,124	