

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

<b>Account Name</b>	<b>Reporting Unit</b>	<b>Balance 1/31/2017</b>
General Fund	Primary Government	\$ 8,230,354
General Fund Reserve	Primary Government	629,580
General Fund Technology Fund	Primary Government	7,152
General Fund Explorer's Acct.	Primary Government	10,204
Police Forfeiture	Primary Government	32,336
Hotel/Motel Tax	Special Revenue Fund	393,507
Rental Car Tax	Special Revenue Fund	130,743
Impact Fee Fund - Parks & Rec	Capital Projects Fund	708,702
Impact Fee Fund - Police	Capital Projects Fund	170,159
Impact Fee Fund - Fire	Capital Projects Fund	583,720
Impact Fee Fund - Roads	Capital Projects Fund	949,391
Impact Fee Fund - Admin	Capital Projects Fund	64,699
SPLOST VI Operating	Capital Projects Fund	3,753,769
Road & Sidewalk Fund MMA	Capital Projects Fund	1,353,089
Road & Sidewalk Fund Checking	Capital Projects Fund	468,568
Water & Sewer Fund	Proprietary Fund	5,570,778
Storm Water Fund	Proprietary Fund	907,234
Sanitation Fund	Proprietary Fund	969,625
Municipal Court Fund	Agency Fund	455,367
Police Escrow Account	Agency Fund	28,991
Police Escrow Account	Agency Fund	34,398
		<u><u>\$ 25,452,366</u></u>

CITY OF CANTON, GEORGIA  
General Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual  
For the Four Months Ending January 31, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	
	ORIGINAL	AS AMENDED	JANUARY	FY2017	BUDGET	PERCENT USED
<b>REVENUES:</b>						
TAXES	\$ 10,201,200	\$ 10,201,200	\$ 315,419	\$ 6,491,443	\$ (3,709,757)	63.63%
LICENSES AND PERMITS	955,100	955,100	91,221	430,556	(524,544)	45.08%
INTERGOVERNMENTAL	20,000	20,000	621	621	(19,379)	3.11%
FINES AND FORFEITURES	726,710	726,710	55,734	216,700	(510,010)	29.82%
CHARGES FOR SERVICES	208,150	208,150	19,004	133,329	(74,821)	64.05%
CONTRIBUTIONS & DONATIONS	29,600	29,600	655	4,986	(24,614)	16.84%
INVESTMENT EARNINGS	400	400	84	124	(276)	31.00%
MISCELLANEOUS	66,300	66,300	6,586	7,836	(58,464)	11.82%
<b>TOTAL REVENUES:</b>	<b>12,207,460</b>	<b>12,207,460</b>	<b>489,324</b>	<b>7,285,595</b>	<b>(4,921,865)</b>	<b>59.68%</b>
<b>EXPENDITURES:</b>						
<b>GENERAL GOVERNMENT</b>						
CITY COUNCIL	112,751	112,751	9,058	31,109	81,642	27.59%
CITY CLERK	89,818	89,818	6,696	29,852	59,966	33.24%
MAYOR	25,150	25,150	2,797	7,710	17,440	30.66%
CITY MANAGER	252,537	252,537	18,941	82,307	170,230	32.59%
ELECTIONS	10,000	10,000	-	-	10,000	0.00%
GENERAL ADMINISTRATION	244,964	244,964	17,484	64,047	180,917	26.15%
FINANCIAL ADMINISTRATION	294,008	294,008	25,781	97,214	196,794	33.07%
TAX COLLECTIONS	89,693	89,693	1,232	17,109	72,584	19.08%
HUMAN RESOURCES	126,358	126,358	7,781	32,927	93,431	26.06%
GENERAL GOVERNMENT BLDGS	232,367	232,367	14,924	51,677	180,690	22.24%
PUBLIC INFORMATION	194,794	194,794	8,623	53,370	141,424	27.40%
TECHNOLOGY	416,002	416,002	40,822	103,881	312,121	24.97%
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>154,139</b>	<b>571,203</b>	<b>1,614,807</b>	<b>26.13%</b>
<b>JUDICIAL</b>	<b>315,086</b>	<b>315,086</b>	<b>22,260</b>	<b>95,711</b>	<b>219,375</b>	<b>30.38%</b>
<b>PUBLIC SAFETY</b>						
FIRE	2,815,258	2,815,258	76,713	889,218	1,926,040	31.59%
POLICE	4,965,473	4,965,473	689,310	1,771,497	3,193,976	35.68%
<b>TOTAL PUBLIC SAFETY</b>	<b>7,780,731</b>	<b>7,780,731</b>	<b>766,023</b>	<b>2,660,715</b>	<b>5,120,016</b>	<b>34.20%</b>
<b>PUBLIC WORKS</b>						
ENGINEERING	182,983	182,983	13,809	60,424	122,559	33.02%
STREETS	1,686,526	1,686,526	141,187	484,436	1,202,090	28.72%
<b>TOTAL PUBLIC WORKS</b>	<b>1,869,509</b>	<b>1,869,509</b>	<b>154,996</b>	<b>544,860</b>	<b>1,324,649</b>	<b>29.14%</b>

CITY OF CANTON, GEORGIA  
General Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual  
For the Four Months Ending January 31, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH PERCENT	
	ORIGINAL	AS AMENDED	JANUARY	FY2017	BUDGET	USED
continued...						
CULTURE AND RECREATION						
RECREATION ADMINISTRATION	173,164	173,164	4,591	24,684	148,480	14.25%
PARKS AND RECREATION	475,266	475,266	37,207	125,500	349,766	26.41%
LIBRARY	30,000	30,000	2,500	10,000	20,000	33.33%
THEATER	86,323	86,323	6,663	23,472	62,851	27.19%
TOTAL CULTURE AND RECREATION	764,753	764,753	50,961	183,656	581,097	24.02%
HOUSING AND DEVELOPMENT						
BUILDING INSPECTION	517,655	517,655	60,265	211,953	305,702	40.94%
PLANNING AND ZONING	349,415	349,415	19,550	87,365	262,050	25.00%
CODE ENFORCEMENT	150,816	150,816	6,940	41,207	109,609	27.32%
ECONOMIC DEVELOPMENT	88,706	88,706	6,648	28,243	60,463	31.84%
TOTAL HOUSING AND DEVELOPMENT	1,106,592	1,106,592	93,403	368,768	737,824	33.32%
TOTAL EXPENDITURES:	14,022,681	14,022,681	1,241,782	4,424,913	9,597,768	31.56%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(1,815,221)	(1,815,221)	(752,458)	2,860,682	4,675,903	
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	(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	-	(284,367)	(2,099,588)	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ (752,458)	\$ 2,576,315	\$ 2,576,315	

CITY OF CANTON, GEORGIA  
Water & Sewer Fund  
Schedule of Revenues, Expenses, and Changes in Net Position  
Budget and Actual  
For the Four Months Ending January 31, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FY2017	BUDGET	USED
<b>OPERATING REVENUES:</b>						
WATER CHARGES	\$ 4,460,000	\$ 4,460,000	\$ 364,290	\$ 1,854,707	\$ (2,605,293)	41.59%
WATER TAP FEES	400,000	400,000	70,900	197,195	(202,805)	49.30%
SEWER CHARGES	5,640,000	5,640,000	469,929	2,171,112	(3,468,888)	38.49%
SEWER TAP FEES	930,000	930,000	189,000	508,500	(421,500)	54.68%
CONNECTION FEES	38,000	38,000	3,905	15,009	(22,991)	39.50%
TURN ON FEES	44,000	44,000	3,000	8,725	(35,275)	19.83%
TRANSFER OF SERVICE FEES	200	200	-	25	(175)	12.50%
BAD CHECK FEES	900	900	105	525	(375)	58.33%
LATE FEES	130,000	130,000	19,573	34,355	(95,645)	26.43%
MISCELLANEOUS REVENUE	2,000	2,000	-	-	(2,000)	0.00%
TOTAL OPERATING REVENUES:	11,645,100	11,645,100	1,120,702	4,790,153	(6,854,947)	41.13%
<b>OPERATING EXPENSES:</b>						
SANITARY SEWER MAINTENANCE	1,415,548	1,415,548	588,948	1,325,520 *	90,028	93.64%
SEWER LIFT STATIONS	272,117	272,117	12,473	66,405	205,712	24.40%
SEWAGE TREATMENT PLANT						
OPERATIONS	718,471	718,471	55,241	158,455	560,016	22.05%
SEWAGE TREATMENT PLANT UPGRADES <sup>1</sup>	2,250,000	2,250,000	5,794	289,527	1,960,473	12.87%
WATER ADMINISTRATION	787,072	787,072	91,498	256,390	530,682	32.58%
CONTRACTED SERVICES	1,696,413	1,696,413	140,259	561,036	1,135,377	33.07%
RESERVOIR MANAGEMENT	170,347	170,347	1,988	4,788	165,559	2.81%
WATER SUPPLY/PURCHASES FOR RESALE	116,200	116,200	12,839	39,400	76,800	33.91%
WATER TREATMENT <sup>2</sup>	1,931,725	1,931,725	125,847	220,758	1,710,967	11.43%
WATER DISTRIBUTION	1,182,139	1,182,139	46,531	210,108	972,031	17.77%
TOTAL OPERATING EXPENSES:	10,540,032	10,540,032	1,081,418	3,132,387	7,407,645	29.72%
OPERATING INCOME (LOSS):	1,105,068	1,105,068	39,284	1,657,766	552,698	
<b>NON-OPERATING SOURCES (USES)</b>						
GEFA NOTE	1,400,000	1,400,000	146,414	540,685	(859,315)	38.62%
INVESTMENT EARNINGS	2,400	2,400	188	858	(1,542)	35.75%
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)	(53,214)	(211,895)	433,042	32.86%
DEBT SERVICE-BOND INTEREST	(24,406)	(24,406)	(2,564)	(11,218)	13,188	45.96%
HLC DAM CONSTRUCTION EXPENSES	(73,278)	(73,278)	-	(225)	73,053	0.31%
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	99,987	(248,512)	28.69%
DEBT SERVICE-GEFA PRINCIPAL	(277,167)	(277,167)	(12,824)	(78,583)	198,584	28.35%
DEBT SERVICE-GEFA INTEREST	(102,094)	(102,094)	(13,457)	(63,544)	38,550	62.24%
TRANSFER OUT - CBA	(2,226,550)	(2,226,550)	(51,266)	(206,065)	2,020,485	9.25%
TOTAL NON-OPERATING REVENUE (EXP):	(1,105,068)	(1,105,068)	26,140	70,000	1,175,068	
CHANGE IN NET POSITION:	\$ -	\$ -	\$ 65,424	\$ 1,727,766	\$ 1,727,766	

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

<sup>2</sup> 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 Four Months Ending January 31, 2017

<b><u>EXPENSES</u></b>	PRIOR YEAR'S COSTS	CURRENT YEAR					TOTAL PROJECT COST TO DATE
		MONTH OF OCTOBER	MONTH OF NOVEMBER	MONTH OF DECEMBER	MONTH OF JANUARY	YTD	
Professional Services	\$ 684,795.81	\$ -	\$ -	\$ 18,510.37	\$ 5,794.00	\$ 24,304.37	\$ 709,100.18
Capital Outlay (Const)	6,033,396.80	-	124,492.50	140,729.50	-	265,222.00	6,298,618.80
Total	<u>\$6,718,192.61</u>	<u>\$ -</u>	<u>\$ 124,492.50</u>	<u>\$ 159,239.87</u>	<u>\$ 5,794.00</u>	<u>\$ 289,526.37</u>	<u>\$ 7,007,718.98</u>

<b><u>LOAN REQUESTS GEFA</u></b>	PRIOR YEAR'S REQUESTS	CURRENT YEAR					TOTAL FUNDS REQUESTED TO DATE
		MONTH OF OCTOBER	MONTH OF NOVEMBER	MONTH OF DECEMBER	MONTH OF JANUARY	YTD	
Professional Services	\$ 849,775.36	\$ 19,978.35	\$ -	\$ -	\$ 18,510.37	\$ 38,488.72	\$ 888,264.08
Construction	5,883,715.92	249,799.26	-	124,492.50	127,904.50	502,196.26	6,385,912.18
Total	<u>\$6,733,491.28</u>	<u>\$ 269,777.61</u>	<u>\$ -</u>	<u>\$ 124,492.50</u>	<u>\$ 146,414.87</u>	<u>\$ 540,684.98</u>	<u>\$ 7,274,176.26</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	\$ -	\$ -	\$ 18,392.36	\$ 18,392.36	\$ 614,579.46	\$ 4,328,577.18	48.5%
16	01/04/16	\$ 772,704.93	\$ 183,187.90	\$ -	\$ 15,435.00	\$ 15,435.00	\$ 971,327.83	\$ 3,357,249.35	60.0%
17	02/01/16	\$ 141,435.42	\$ -	\$ -	\$ 11,946.40	\$ 11,946.40	\$ 153,381.82	\$ 3,203,867.53	61.9%
18	02/26/16	\$ 305,332.09	\$ -	\$ -	\$ 14,671.20	\$ 14,671.20	\$ 320,003.29	\$ 2,883,864.24	65.7%
19	03/21/16	\$ 119,593.52	\$ -	\$ -	\$ 13,415.00	\$ 13,415.00	\$ 133,008.52	\$ 2,750,855.72	67.3%
20	05/02/16	\$ 197,926.38	\$ -	\$ -	\$ 18,427.15	\$ 18,427.15	\$ 216,353.53	\$ 2,534,502.19	69.8%
21	06/06/16	\$ 170,137.67	\$ -	\$ -	\$ 15,207.32	\$ 15,207.32	\$ 185,344.99	\$ 2,349,157.20	72.0%
22	06/29/16	\$ 126,421.41	\$ -	\$ -	\$ 11,864.00	\$ 11,864.00	\$ 138,285.41	\$ 2,210,871.79	73.7%
23	08/01/16	\$ 228,235.90	\$ -	\$ -	\$ 13,482.60	\$ 13,482.60	\$ 241,718.50	\$ 1,969,153.29	76.6%
24	09/06/16	\$ 290,939.82	\$ -	\$ -	\$ 9,845.28	\$ 9,845.28	\$ 300,785.10	\$ 1,668,368.19	80.1%
25	10/24/16	\$ 249,799.26	\$ -	\$ -	\$ 19,978.35	\$ 19,978.35	\$ 269,777.61	\$ 1,398,590.58	83.4%
26	11/28/16	\$ 124,492.50	\$ -	\$ -	\$ -	\$ -	\$ 124,492.50	\$ 1,274,098.08	84.8%
27	12/21/16	\$ 140,729.50	\$ -	\$ -	\$ 18,510.37	\$ 18,510.37	\$ 159,239.87	\$ 1,114,858.21	86.7%
28			\$ -	\$ -		\$ -	\$ -	\$ 1,114,858.21	86.7%
29			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,114,858.21	86.7%
30			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,114,858.21	86.7%
31			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,114,858.21	86.7%
32			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,114,858.21	86.7%
33			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,114,858.21	86.7%
34			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,114,858.21	86.7%
Total		\$ 6,398,737.56	\$ 183,187.90	\$ 199,798.07	\$ 503,418.26	\$ 703,216.33	\$ 7,285,141.79		

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										
Heavy Change Order No. 3												
ESI Change Order No. 3												
Total Project Contract Amt.	\$	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 Four Months Ending January 31, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FY2017	BUDGET	USED
<u>OPERATING REVENUES:</u>						
STORM WATER UTILITY FEES	\$ 540,000	\$ 540,000	\$ 49,801	\$ 211,420	\$ (328,580)	39.15%
LATE FEES	7,700	7,700	620	1,348	(6,352)	17.51%
TOTAL REVENUES:	<u>547,700</u>	<u>547,700</u>	<u>50,421</u>	<u>212,768</u>	<u>(334,932)</u>	38.85%
<u>OPERATING EXPENSES:</u>						
STORM WATER PERSONNEL COSTS	-	-	-	-	-	100.00%
STORM WATER MANAGEMENT	454,131	454,131	3,310	13,724	440,407	3.02%
TOTAL OPERATING EXPENSES:	<u>454,131</u>	<u>454,131</u>	<u>3,310</u>	<u>13,724</u>	<u>440,407</u>	3.02%
OPERATING INCOME (LOSS):	<u>93,569</u>	<u>93,569</u>	<u>47,111</u>	<u>199,044</u>	<u>105,475</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>\$ 47,111</u>	<u>\$ 199,044</u>	<u>\$ 199,044</u>	

CITY OF CANTON, GEORGIA  
Sanitation Fund  
Schedule of Revenues, Expenses, and Changes in Net Position  
Budget and Actual  
For the Four Months Ending January 31, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH PERCENT	
	ORIGINAL	AS AMENDED	JANUARY	FY2017	BUDGET	USED
<u>OPERATING REVENUES:</u>						
SANITATION COLLECTION FEES	\$ 1,200,000	\$ 1,200,000	\$ 105,458	\$ 441,284	\$ (758,716)	36.77%
ROLLOFF SITE COLLECTION FEES	14,400	14,400	1,330	7,169	(7,231)	49.78%
CONNECTION FEES	7,000	7,000	475	2,475	(4,525)	35.36%
PENALTIES AND INTEREST	20,000	20,000	2,071	5,058	(14,942)	25.29%
TOTAL OPERATING REVENUES:	<u>1,241,400</u>	<u>1,241,400</u>	<u>109,334</u>	<u>455,986</u>	<u>(785,414)</u>	<u>36.73%</u>
<u>OPERATING EXPENSES:</u>						
PERSONNEL COSTS	89,210	89,210	7,095	25,169	64,041	28.21%
SOLID WASTE COLLECTION	887,400	887,400	74,923	297,396	590,004	33.51%
ROLLOFF DISPOSAL SERVICES	60,000	60,000	5,305	22,241	37,759	37.07%
OTHER OPERATING EXPENSES	39,704	39,704	1,029	2,548	37,156	6.42%
TOTAL OPERATING EXPENSES:	<u>1,076,314</u>	<u>1,076,314</u>	<u>88,352</u>	<u>347,354</u>	<u>728,960</u>	<u>32.27%</u>
OPERATING INCOME (LOSS):	<u>165,086</u>	<u>165,086</u>	<u>20,982</u>	<u>108,632</u>	<u>(56,454)</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>\$ 20,982</u>	<u>\$ 108,632</u>	<u>\$ 108,632</u>	



CITY OF CANTON, GEORGIA  
Road and Sidewalk Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual  
For the Four Months Ending January 31, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FY2017	BUDGET	USED
<u>REVENUES:</u>						
INVESTMENT EARNINGS	\$ -	\$ -	30	\$ 106	\$ 106	100.00%
TOTAL REVENUES:	-	-	30	106	106	100.00%
<u>EXPENDITURES:</u>						
INFRASTRUCTURE CONSTRUCTION	-	-	-	-	-	100.00%
TOTAL EXPENDITURES:	-	-	-	-	-	100.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	-	-	30	106	106	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 30	\$ 106	\$ 106	

CITY OF CANTON, GEORGIA  
Hotel/Motel Tax Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual  
For the Four Months Ending January 31, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FY2017	BUDGET	USED
<u>REVENUES:</u>						
HOTEL/MOTEL TAX REVENUE	\$ 550,000	\$ 550,000	\$ 37,500	\$ 188,811	\$ (361,189)	34.33%
INVESTMENT EARNINGS	50	50	6	22	(28)	44.00%
TOTAL REVENUES:	<u>550,050</u>	<u>550,050</u>	<u>37,506</u>	<u>188,833</u>	<u>(361,217)</u>	34.33%
<u>EXPENDITURES:</u>						
THEATRE CAPITAL OUTLAY	105,000	105,000	-	-	105,000	0.00%
CANTON D.D.A.	15,000	15,000	15,000	15,000	-	100.00%
CANTON MAIN STREET	58,000	58,000	29,000	29,000	29,000	50.00%
TREE CITY COMMISSION	65,000	65,000	5,416	21,681	43,319	33.36%
CHAMBER OF COMMERCE	2,500	2,500	-	-	2,500	0.00%
CANTON TOURISM, INC	75,000	75,000	-	37,500	37,500	50.00%
CHEROKEE CO ARTS COUNCIL	31,000	31,000	-	15,500	15,500	50.00%
CHEROKEE CO HISTORICAL SOCIETY	20,000	20,000	-	10,000	10,000	50.00%
DOWNTOWN WI-FI	20,000	20,000	-	-	20,000	0.00%
ADVERTISING	110,000	110,000	800	800	109,200	0.73%
TOTAL EXPENDITURES:	<u>501,500</u>	<u>501,500</u>	<u>50,216</u>	<u>129,481</u>	<u>372,019</u>	25.82%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	<u>48,550</u>	<u>48,550</u>	<u>(12,710)</u>	<u>59,352</u>	<u>10,802</u>	
<u>OTHER FINANCING SOURCES (USES):</u>						
RESERVE FUNDS	101,450	101,450	-	-	(101,450)	0.00%
TRANSFER TO GENERAL FUND	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	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>\$ (12,710)</u>	<u>\$ 59,352</u>	<u>\$ 59,352</u>	

CITY OF CANTON, GEORGIA  
Rental Car Tax Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual  
For the Four Months Ending January 31, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FY2017	BUDGET	USED
<u>REVENUES:</u>						
RENTAL CAR TAX REVENUE	\$ 70,000	\$ 70,000	\$ 11,826	\$ 27,096	\$ (42,904)	38.71%
INVESTMENT EARNINGS	-	-	-	3	3	0.00%
TOTAL REVENUES:	70,000	70,000	11,826	27,099	(42,901)	38.71%
<u>EXPENDITURES:</u>						
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:	-	-	11,826	27,099	27,099	
<u>OTHER FINANCING SOURCES (USES):</u>						
RESERVE FUNDS	-	-	-	-	-	100.00%
TRANSFER TO GENERAL FUND	-	-	-	-	-	100.00%
TOTAL OTHER FINANCING SOURCES (USES):	-	-	-	-	-	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 11,826	\$ 27,099	\$ 27,099	

CITY OF CANTON, GEORGIA  
Municipal Court Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual  
For the Four Months Ending January 31, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FY2017	BUDGET	USED
<u>REVENUES:</u>						
PUBLIC SAFETY ID CARDS	\$ 19,000	\$ 19,000	\$ 1,960	\$ 6,405	\$ (12,595)	33.71%
ACCIDENT REPORTS	7,000	7,000	430	2,652	(4,348)	37.89%
FALSE ALARM FEES	2,500	2,500	1,421	4,966	2,466	198.64%
INCIDENT REPORTS	5,000	5,000	120	312	(4,688)	6.24%
BACKGROUND CHECK FEES	3,500	3,500	420	1,200	(2,300)	34.29%
OTHER FEES	1,000	1,000	67	445	(555)	44.50%
MUNICIPAL COURT FINES	840,000	840,000	59,224	260,862	(579,138)	31.06%
PARKING VIOLATIONS	500	500	-	105	(395)	21.00%
FORFEITURES	100,000	100,000	23,436	43,192	(56,808)	43.19%
INVESTMENT EARNINGS	70	70	6	28	(42)	40.00%
MISCELLANEOUS REVENUE	25,000	25,000	7,837	24,844	(156)	99.38%
TOTAL REVENUES:	1,003,570	1,003,570	94,921	345,011	(658,559)	34.38%
<u>EXPENDITURES:</u>						
PEACE OFFICERS ANNUITY BENEFIT	35,720	35,720	2,708	10,663	25,057	29.85%
ADMINISTRATIVE FEES	500	500	36	156	344	31.20%
CONTRACT LABOR	62,040	62,040	4,762	18,356	43,684	29.59%
INTERGOVERNMENTAL PAYMENTS	178,600	178,600	12,906	54,469	124,131	30.50%
TOTAL EXPENDITURES:	276,860	276,860	20,412	83,644	193,216	30.21%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	726,710	726,710	74,509	261,367	(465,343)	
<u>OTHER FINANCING SOURCES (USES):</u>						
TRANSFERS TO GENERAL FUND	(726,710)	(726,710)	(55,734)	(216,700)	510,010	29.82%
TOTAL OTHER FINANCING SOURCES (USES)	(726,710)	(726,710)	(55,734)	(216,700)	510,010	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 18,775	\$ 44,667	\$ 44,667	

CITY OF CANTON, GEORGIA  
Impact Fee Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual  
For the Four Months Ending January 31, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FY2017	BUDGET	USED
<b>REVENUES:</b>						
IMPACT FEES - RECREATION	\$ 276,300	\$ 276,300	\$ 40,641	\$ 110,746	\$ (165,554)	40.08%
IMPACT FEES - POLICE DEPT	45,500	45,500	2,143	5,839	(39,661)	12.83%
IMPACT FEES - FIRE DEPT	89,471	89,471	11,458	237,264	147,793	265.19%
IMPACT FEES - ROADS	211,790	211,790	27,230	74,882	(136,908)	35.36%
IMPACT FEES - ADMINISTRATIVE FEES	23,350	23,350	2,444	6,680	(16,670)	28.61%
INVESTMENT EARNINGS	200	200	36	129	(71)	64.50%
TOTAL REVENUES:	646,611	646,611	83,952	435,540	(211,071)	67.36%
<b>EXPENDITURES:</b>						
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	10,231	10,231	209,769	4.65%
TOTAL EXPENDITURES:	301,750	301,750	10,231	17,850	273,669	5.92%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	344,861	344,861	73,721	417,690	62,598	
<b>OTHER FINANCING SOURCES (USES)</b>						
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	\$ -	\$ -	\$ 73,721	\$ 417,690	\$ 407,459	

CITY OF CANTON, GEORGIA  
SPLOST VI  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual  
For the Four Months Ending January 31, 2017

	BUDGET		MONTH OF	MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	DECEMBER	JANUARY	FY2017	BUDGET	USED
<u>REVENUES:</u>							
SPLOST VI REVENUE (INTERGOVERNMENTAL	\$ 3,240,000	\$ 3,240,000	\$ 364,220	\$ -	\$ 942,442	\$ (2,297,558)	29.09%
GDOT LOCAL MAINT & IMPROVEMENT GRANT	248,858	248,858	-	248,858	248,858	-	100.00%
INVESTMENT EARNINGS	500	500	6	55	118	(382)	23.60%
TOTAL REVENUES:	<u>3,489,358</u>	<u>3,489,358</u>	<u>364,226</u>	<u>248,913</u>	<u>1,191,418</u>	<u>(2,297,940)</u>	34.14%
<u>EXPENDITURES:</u>							
STREETS-INFRASTRUCTURE	1,500,000	1,500,000	8,743	51,595	80,590	1,419,410	5.37%
PARKS & RECREATION-SITE & IMPROVEMENT	-	-	-	-	-	-	100.00%
GENERAL GOVERNMENT-BUILDINGS	-	-	-	-	-	-	100.00%
TOTAL EXPENDITURES:	<u>1,500,000</u>	<u>1,500,000</u>	<u>8,743</u>	<u>51,595</u>	<u>80,590</u>	<u>1,419,410</u>	5.37%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	<u>1,989,358</u>	<u>1,989,358</u>	<u>355,483</u>	<u>197,318</u>	<u>1,110,828</u>	<u>(878,530)</u>	
<u>OTHER FINANCING USES:</u>							
CONTINGENCIES	(911,478)	(911,478)	-	-	-	911,478	0.00%
TRANSFER OUT - CBA	(729,381)	(729,381)	(60,748)	(60,758)	(242,976)	486,405	33.31%
TRANSFER OUT - WATER FUND	(348,499)	(348,499)	(12,863)	(12,863)	(99,987)	248,512	28.69%
TOTAL OTHER FINANCING SOURCES (USES):	<u>(1,989,358)</u>	<u>(1,989,358)</u>	<u>(73,611)</u>	<u>(73,621)</u>	<u>(342,963)</u>	<u>1,646,395</u>	
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 281,872</u>	<u>\$ 123,697</u>	<u>\$ 767,865</u>	<u>\$ 767,865</u>	