City of Canton, Georgia

Cash Balances

Account Name	Reporting Unit	Balance 2/28/2017
General Fund	Primary Government	$ 8,838,864
General Fund Reserve	Primary Government	629,590
General Fund Technology Fund	Primary Government	7,153
General Fund Explorer's Acct.	Primary Government	10,204
Police Forfeiture	Primary Government	30,466
Hotel/Motel Tax	Special Revenue Fund	307,456
Rental Car Tax	Special Revenue Fund	91,283
Impact Fee Fund - Parks & Rec	Capital Projects Fund	569,352
Impact Fee Fund - Police	Capital Projects Fund	172,305
Impact Fee Fund - Fire	Capital Projects Fund	-
Impact Fee Fund - Roads	Capital Projects Fund	976,662
Impact Fee Fund - Admin	Capital Projects Fund	67,144
SPLOST VI Operating	Capital Projects Fund	3,506,794
Road & Sidewalk Fund MMA	Capital Projects Fund	1,353,110
Road & Sidewalk Fund Checking	Capital Projects Fund	468,568
Water & Sewer Fund	Proprietary Fund	6,395,902
Storm Water Fund	Proprietary Fund	929,180
Sanitation Fund	Proprietary Fund	985,383
Municipal Court Fund	Agency Fund	391,405
Police Escrow Account	Agency Fund	28,991
Police Escrow Account	Agency Fund	34,398
		$ 25,794,210

CITY OF CANTON, GEORGIA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Five Months Ending February 28, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2017	BUDGET	USED
REVENUES:						
TAXES	$ 10,201,200	$ 10,201,200	$ 1,706,894	$ 8,198,337	$ (2,002,863)	80.37%
LICENSES AND PERMITS	955,100	955,100	58,346	488,902	(466,198)	51.19%
INTERGOVERNMENTAL	20,000	20,000	-	621	(19,379)	3.11%
FINES AND FORFEITURES	726,710	726,710	41,625	258,325	(468,385)	35.55%
CHARGES FOR SERVICES	208,150	208,150	13,220	146,549	(61,601)	70.41%
CONTRIBUTIONS & DONATIONS	29,600	29,600	-	4,986	(24,614)	16.84%
INVESTMENT EARNINGS	400	400	-	124	(276)	31.00%
MISCELLANEOUS	66,300	66,300	4,931	12,767	(53,533)	19.26%
TOTAL REVENUES:	12,207,460	12,207,460	1,825,016	9,110,611	(3,096,849)	**74.63%**
EXPENDITURES:						
GENERAL GOVERNMENT						
CITY COUNCIL	112,751	112,751	7,114	38,223	74,528	33.90%
CITY CLERK	89,818	89,818	6,107	35,959	53,859	40.04%
MAYOR	25,150	25,150	1,759	9,469	15,681	37.65%
CITY MANAGER	252,537	252,537	19,692	101,999	150,538	40.39%
ELECTIONS	10,000	10,000	-	-	10,000	0.00%
GENERAL ADMINISTRATION	244,964	244,964	20,824	84,871	160,093	34.65%
FINANCIAL ADMINISTRATION	294,008	294,008	19,986	117,200	176,808	39.86%
TAX COLLECTIONS	89,693	89,693	877	17,986	71,707	20.05%
HUMAN RESOURCES	126,358	126,358	6,877	39,804	86,554	31.50%
GENERAL GOVERNMENT BLDGS	232,367	232,367	16,061	67,738	164,629	29.15%
PUBLIC INFORMATION	194,794	194,794	11,962	65,332	129,462	33.54%
TECHNOLOGY	416,002	416,002	25,441	129,322	286,680	31.09%
GIS	97,568	97,568	1,700	1,700	95,868	1.74%
TOTAL GENERAL GOVERNMENT	2,186,010	2,186,010	138,400	709,603	1,476,407	32.46%
JUDICIAL	315,086	315,086	29,625	125,336	189,750	39.78%
PUBLIC SAFETY						
FIRE	2,815,258	2,815,258	28,052	917,270	1,897,988	32.58%
POLICE	4,965,473	4,965,473	391,850	2,163,347	2,802,126	43.57%
TOTAL PUBLIC SAFETY	7,780,731	7,780,731	419,902	3,080,617	4,700,114	39.59%
PUBLIC WORKS						
ENGINEERING	182,983	182,983	12,690	73,114	109,869	39.96%
STREETS	1,686,526	1,686,526	122,307	603,743	1,082,783	35.80%
TOTAL PUBLIC WORKS	1,869,509	1,869,509	134,997	676,857	1,192,652	36.21%

CITY OF CANTON, GEORGIA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Five Months Ending February 28, 2017

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF FEBRUARY	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
continued…						
CULTURE AND RECREATION						
RECREATION ADMINISTRATION	173,164	173,164	6,158	30,842	142,322	17.81%
PARKS AND RECREATION	475,266	475,266	25,576	151,076	324,190	31.79%
LIBRARY	30,000	30,000	2,500	12,500	17,500	41.67%
THEATER	86,323	86,323	5,653	29,125	57,198	33.74%
TOTAL CULTURE AND RECREATION	764,753	764,753	39,887	223,543	541,210	29.23%
HOUSING AND DEVELOPMENT						
BUILDING INSPECTION	517,655	517,655	56,438	268,435	249,220	51.86%
PLANNING AND ZONING	349,415	349,415	19,227	106,592	242,823	30.51%
CODE ENFORCEMENT	150,816	150,816	7,413	48,620	102,196	32.24%
ECONOMIC DEVELOPMENT	88,706	88,706	6,242	34,485	54,221	38.88%
TOTAL HOUSING AND DEVELOPMENT	1,106,592	1,106,592	89,320	458,132	648,460	41.40%
TOTAL EXPENDITURES:	14,022,681	14,022,681	852,131	5,274,088	8,748,593	**37.61%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(1,815,221)	(1,815,221)	972,885	3,836,523	5,651,744	
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%
PAYMENTS TO OTHERS	-	-	(473,136) *	(473,136)	(473,136)	100.00%
TRANSFER IN - PARKS IMPACT FEE FUND	180,000	180,000	180,000	180,000	-	100.00%
TRANSFER IN - HOTEL/MOTEL TAX FUND	150,000	150,000	120,000	120,000	(30,000)	80.00%
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	(173,136)	(457,503)	(2,272,724)	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 799,749	$ 3,379,020	$ 3,379,020	

* Payment to DDA ($50,000) & Cherokee County ($423,136)

CITY OF CANTON, GEORGIA
Water & Sewer Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Five Months Ending February 28, 2017

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF FEBRUARY	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES:						
WATER CHARGES	$ 4,460,000	$ 4,460,000	$ 383,681	$ 2,238,388	$ (2,221,612)	50.19%
WATER TAP FEES	400,000	400,000	27,600	224,795	(175,205)	56.20%
SEWER CHARGES	5,640,000	5,640,000	501,233	2,672,345	(2,967,655)	47.38%
SEWER TAP FEES	930,000	930,000	262,648	771,148	(158,852)	82.92%
CONNECTION FEES	38,000	38,000	3,325	18,334	(19,666)	48.25%
TURN ON FEES	44,000	44,000	2,050	10,775	(33,225)	24.49%
TRANSFER OF SERVICE FEES	200	200	-	25	(175)	12.50%
BAD CHECK FEES	900	900	70	595	(305)	66.11%
LATE FEES	130,000	130,000	16,107	50,462	(79,538)	38.82%
MISCELLANEOUS REVENUE	2,000	2,000	10,835	10,835	8,835	541.75%
TOTAL OPERATING REVENUES:	11,645,100	11,645,100	1,207,549	5,997,702	(5,647,398)	51.50%
OPERATING EXPENSES:						
SANITARY SEWER MAINTENANCE	1,415,548	1,415,548	27,789	1,353,309 *	62,239	95.60%
SEWER LIFT STATIONS	272,117	272,117	17,128	83,533	188,584	30.70%
SEWAGE TREATMENT PLANT						
OPERATIONS	718,471	718,471	39,877	198,332	520,139	27.60%
SEWAGE TREATMENT PLANT UPGRADES [1]	2,250,000	2,250,000	233,800	523,327	1,726,673	23.26%
WATER ADMINISTRATION	787,072	787,072	49,998	306,388	480,684	38.93%
CONTRACTED SERVICES	1,696,413	1,696,413	140,259	701,295	995,118	41.34%
RESERVOIR MANAGEMENT	170,347	170,347	36,281	41,069	129,278	24.11%
WATER SUPPLY/PURCHASES FOR RESALE	116,200	116,200	10,412	49,812	66,388	42.87%
WATER TREATMENT [2]	1,931,725	1,931,725	23,965	244,723	1,687,002	12.67%
WATER DISTRIBUTION	1,182,139	1,182,139	73,913	284,021	898,118	24.03%
TOTAL OPERATING EXPENSES:	10,540,032	10,540,032	653,422	3,785,809	6,754,223	35.92%
OPERATING INCOME (LOSS):	1,105,068	1,105,068	554,127	2,211,893	1,106,825	
NON-OPERATING SOURCES (USES)						
GEFA NOTE	1,400,000	1,400,000	-	540,685	(859,315)	38.62%
INVESTMENT EARNINGS	2,400	2,400	226	1,084	(1,316)	45.17%
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)	(53,407)	(265,302)	379,635	41.14%
DEBT SERVICE-BOND INTEREST	(24,406)	(24,406)	(2,371)	(13,589)	10,817	55.68%
HLC DAM CONSTRUCTION EXPENSES	(73,278)	(73,278)	(6,108)	(6,333)	66,945	8.64%
PROCEEDS FROM DEBT ISSUANCE	1,544,000	1,544,000	-	-	(1,544,000)	0.00%
TRANSFER IN - SPLOST VI	348,499	348,499	61,398	161,385	(187,114)	46.31%
DEBT SERVICE-GEFA PRINCIPAL	(277,167)	(277,167)	(47,432)	(126,335)	150,832	45.58%
DEBT SERVICE-GEFA INTEREST	(102,094)	(102,094)	(25,109)	(88,333)	13,761	86.52%
TRANSFER OUT - CBA	(2,226,550)	(2,226,550)	(51,266)	(257,331)	1,969,219	11.56%
TOTAL NON-OPERATING REVENUE (EXP):	(1,105,068)	(1,105,068)	(124,069)	(54,069)	1,050,999	
CHANGE IN NET POSITION:	$ -	$ -	$ 430,058	$ 2,157,824	$ 2,157,824	

[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 Five Months Ending February 28, 2017

		CURRENT YEAR				TOTAL PROJECT
EXPENSES	PRIOR YEAR'S COSTS	MONTH OF DECEMBER	MONTH OF JANUARY	MONTH OF FEBRUARY	YTD	COST TO DATE
Professional Services	$ 684,795.81	$ 18,510.37	$ 5,794.00	$ 10,315.72	$ 34,620.09	$ 719,415.90
Capital Outlay (Const)	6,033,396.80	140,729.50	-	223,483.82	488,705.82	6,522,102.62
Total	$ 6,718,192.61	$ 159,239.87	$ 5,794.00	$ 233,799.54	$ 523,325.91	$ 7,241,518.52

		CURRENT YEAR				TOTAL FUNDS
LOAN REQUESTS GEFA	PRIOR YEAR'S REQUESTS	MONTH OF DECEMBER	MONTH OF JANUARY	MONTH OF FEBRUARY	YTD	REQUESTED TO DATE
Professional Services	$ 849,775.36	$ -	$ 18,510.37	$ -	$ 38,488.72	$ 888,264.08
Construction	5,883,715.92	124,492.50	127,904.50	-	502,196.26	6,385,912.18
Total	$ 6,733,491.28	$ 124,492.50	$ 146,414.87	$ -	$ 540,684.98	$ 7,274,176.26

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**	**Redesign, Const. Mgmt & Inspection (ESI)**						**Loan Percentage**
		Heavy Constructors	**Infratec**	**Re-Design**	**CM & I**	**Eng. Total**	**Total**	**Amount Remaining**		
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	02/24/17	$ 223,483.82	$ -	$ -	$ 16,109.72	$ 16,109.72	$ 239,593.54	$ 875,264.67		89.6%
29			$ -	$ -		$ -	$ -	$ 875,264.67		89.6%
30			$ -	$ -		$ -	$ -	$ 875,264.67		89.6%
31			$ -	$ -		$ -	$ -	$ 875,264.67		89.6%
32			$ -	$ -		$ -	$ -	$ 875,264.67		89.6%
33			$ -	$ -		$ -	$ -	$ 875,264.67		89.6%
34			$ -	$ -		$ -	$ -	$ 875,264.67		89.6%
Total		**$ 6,622,221.38**	**$ 183,187.90**	**$ 199,798.07**	**$ 519,527.98**	**$ 719,326.05**	**$ 7,524,735.33**			

	Heavy Constructors	Infratec	Re-Design	CM & I	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**					
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 Five Months Ending February 28, 2017

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF FEBRUARY	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES:						
STORM WATER UTILITY FEES	$ 540,000	$ 540,000	$ 51,052	$ 262,472	$ (277,528)	48.61%
LATE FEES	7,700	7,700	578	1,926	(5,774)	25.01%
TOTAL REVENUES:	547,700	547,700	51,630	264,398	(283,302)	48.27%
OPERATING EXPENSES:						
STORM WATER PERSONNEL COSTS	-	-	-	-	-	100.00%
STORM WATER MANAGEMENT	454,131	454,131	26,785	40,509	413,622	8.92%
TOTAL OPERATING EXPENSES:	454,131	454,131	26,785	40,509	413,622	8.92%
OPERATING INCOME (LOSS):	93,569	93,569	24,845	223,889	130,320	
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:	$ -	$ -	$ 24,845	$ 223,889	$ 223,889	

CITY OF CANTON, GEORGIA
Sanitation Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Five Months Ending February 28, 2017

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF FEBRUARY	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
OPERATING REVENUES:						
SANITATION COLLECTION FEES	$ 1,200,000	$ 1,200,000	$ 105,912	$ 547,196	$ (652,804)	45.60%
ROLLOFF SITE COLLECTION FEES	14,400	14,400	2,155	9,324	(5,076)	64.75%
CONNECTION FEES	7,000	7,000	575	3,050	(3,950)	43.57%
PENALTIES AND INTEREST	20,000	20,000	2,139	7,197	(12,803)	35.99%
TOTAL OPERATING REVENUES:	1,241,400	1,241,400	110,781	566,767	(674,633)	45.66%
OPERATING EXPENSES:						
PERSONNEL COSTS	89,210	89,210	6,965	32,134	57,076	36.02%
SOLID WASTE COLLECTION	887,400	887,400	75,126	372,522	514,878	41.98%
ROLLOFF DISPOSAL SERVICES	60,000	60,000	7,257	29,498	30,502	49.16%
OTHER OPERATING EXPENSES	39,704	39,704	896	3,444	36,260	8.67%
TOTAL OPERATING EXPENSES:	1,076,314	1,076,314	90,244	437,598	638,716	40.66%
OPERATING INCOME (LOSS):	165,086	165,086	20,537	129,169	(35,917)	
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:	$ -	$ -	$ 20,537	$ 129,169	$ 129,169	

CITY OF CANTON, GEORGIA
Road and Sidewalk Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Five Months Ending February 28, 2017

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF FEBRUARY	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
INVESTMENT EARNINGS	$ -	$ -	$ 42	$ 148	$ 148	100.00%
TOTAL REVENUES:	-	-	42	148	148	100.00%
EXPENDITURES:						
INFRASTRUCTURE CONSTRUCTION	-	-	-	-	-	100.00%
TOTAL EXPENDITURES:	-	-	-	-	-	100.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	-	-	42	148	148	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 42	$ 148	$ 148	

CITY OF CANTON, GEORGIA
Hotel/Motel Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Five Months Ending February 28, 2017

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF FEBRUARY	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
HOTEL/MOTEL TAX REVENUE	$ 550,000	$ 550,000	$ 45,464	$ 243,483	$ (306,517)	44.27%
INVESTMENT EARNINGS	50	50	5	27	(23)	54.00%
TOTAL REVENUES:	550,050	550,050	45,469	243,510	(306,540)	44.27%
EXPENDITURES:						
THEATRE CAPITAL OUTLAY	105,000	105,000	-	-	105,000	0.00%
CANTON D.D.A.	15,000	15,000	-	15,000	-	100.00%
CANTON MAIN STREET	58,000	58,000	-	29,000	29,000	50.00%
TREE CITY COMMISSION	65,000	65,000	5,417	27,098	37,902	41.69%
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	7,348	8,148	101,852	7.41%
TOTAL EXPENDITURES:	501,500	501,500	12,765	142,246	359,254	28.36%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	48,550	48,550	32,704	101,264	52,714	
OTHER FINANCING SOURCES (USES):						
RESERVE FUNDS	101,450	101,450	-	-	(101,450)	0.00%
TRANSFER TO GENERAL FUND	(150,000)	(150,000)	(120,000)	(120,000)	30,000	80.00%
TOTAL OTHER FINANCING SOURCES (USES)	(48,550)	(48,550)	(120,000)	(120,000)	(71,450)	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ (87,296)	$ (18,736)	$ (18,736)	

CITY OF CANTON, GEORGIA
Rental Car Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Five Months Ending February 28, 2017

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF FEBRUARY	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
RENTAL CAR TAX REVENUE	$ 70,000	$ 70,000	$ 5,548	$ 32,644	$ (37,356)	46.63%
INVESTMENT EARNINGS	-	-	-	3	3	0.00%
TOTAL REVENUES:	70,000	70,000	5,548	32,647	(37,353)	46.64%
EXPENDITURES:						
ECONOMIC DEVELOPMENT						
PROFESSIONAL SERVICES	50,000	50,000	-	-	50,000	0.00%
PAYMENTS TO OTHER AGENCIES (CCOED)	20,000	20,000	20,000	20,000	-	100.00%
TOTAL EXPENDITURES:	70,000	70,000	20,000	20,000	50,000	28.57%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	-	-	(14,452)	12,647	12,647	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ (14,452)	$ 12,647	$ 12,647	

CITY OF CANTON, GEORGIA
Municipal Court Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Five Months Ending February 28, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2017	BUDGET	USED
REVENUES:						
PUBLIC SAFETY ID CARDS	$ 19,000	$ 19,000	$ 1,620	$ 8,025	$ (10,975)	42.24%
ACCIDENT REPORTS	7,000	7,000	407	3,059	(3,941)	43.70%
FALSE ALARM FEES	2,500	2,500	150	5,116	2,616	204.64%
INCIDENT REPORTS	5,000	5,000	178	490	(4,510)	9.80%
BACKGROUND CHECK FEES	3,500	3,500	405	1,605	(1,895)	45.86%
OTHER FEES	1,000	1,000	21	466	(534)	46.60%
MUNICIPAL COURT FINES	840,000	840,000	49,961	310,823	(529,177)	37.00%
PARKING VIOLATIONS	500	500	-	105	(395)	21.00%
FORFEITURES	100,000	100,000	3,445	46,637	(53,363)	46.64%
INVESTMENT EARNINGS	70	70	6	34	(36)	48.57%
MISCELLANEOUS REVENUE	25,000	25,000	5,785	30,629	5,629	122.52%
TOTAL REVENUES:	1,003,570	1,003,570	61,978	406,989	(596,581)	40.55%
EXPENDITURES:						
PEACE OFFICERS ANNUITY BENEFIT	35,720	35,720	1,630	12,293	23,427	34.41%
ADMINISTRATIVE FEES	500	500	41	197	303	39.40%
CONTRACT LABOR	62,040	62,040	2,764	21,120	40,920	34.04%
INTERGOVERNMENTAL PAYMENTS	178,600	178,600	8,324	62,793	115,807	35.16%
TOTAL EXPENDITURES:	276,860	276,860	12,759	96,403	180,457	34.82%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	726,710	726,710	49,219	310,586	(416,124)	
OTHER FINANCING SOURCES (USES):						
TRANSFERS TO GENERAL FUND	(726,710)	(726,710)	(41,625)	(258,325)	468,385	35.55%
TOTAL OTHER FINANCING SOURCES (USES)	(726,710)	(726,710)	(41,625)	(258,325)	468,385	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 7,594	$ 52,261	$ 52,261	

CITY OF CANTON, GEORGIA
Impact Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Five Months Ending February 28, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	FEBRUARY	FY2017	BUDGET	USED
REVENUES:						
IMPACT FEES - RECREATION	$ 276,300	$ 276,300	$ 22,352	$ 133,098	$ (143,202)	48.17%
IMPACT FEES - POLICE DEPT	45,500	45,500	1,224	7,063	(38,437)	15.52%
IMPACT FEES - FIRE DEPT	89,471	89,471	6,544	243,808	154,337	272.50%
IMPACT FEES - ROADS	211,790	211,790	15,553	90,435	(121,355)	42.70%
IMPACT FEES - ADMINISTRATIVE FEES	23,350	23,350	1,370	8,050	(15,300)	34.48%
INVESTMENT EARNINGS	200	200	53	182	(18)	91.00%
TOTAL REVENUES:	646,611	646,611	47,096	482,636	(163,975)	74.64%
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	-	10,231	209,769	4.65%
TOTAL EXPENDITURES:	301,750	301,750	-	17,850	273,669	5.92%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	344,861	344,861	47,096	464,786	109,694	
OTHER FINANCING SOURCES (USES)						
CONTINGENCIES	(164,861)	(164,861)	-	-	164,861	0.00%
TRANSFER OUT - GENERAL FUND	(180,000)	(180,000)	(180,000)	(180,000)	-	100.00%
PAYMENTS TO OTHER AGENCIES	-	-	(595,172) *	(595,172)	(595,172)	100.00%
TOTAL OTHER FINANCING SOURCES (USES)	(344,861)	(344,861)	(775,172)	(775,172)	(430,311)	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ (728,076)	$ (310,386)	$ (320,617)	

* Payment to Cherokee County for Fire Impact Fees Collected

CITY OF CANTON, GEORGIA
SPLOST VI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Five Months Ending February 28, 2017

	BUDGET		MONTH OF	MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	JANUARY	FEBRUARY	FY2017	BUDGET	USED
REVENUES:							
SPLOST VI REVENUE (INTERGOVERNMENTAL	$ 3,240,000	$ 3,240,000	$ 253,017	$ -	$ 1,195,459	$ (2,044,541)	36.90%
GDOT LOCAL MAINT & IMPROVEMENT GRANT	248,858	248,858	248,858	-	248,858	-	100.00%
INVESTMENT EARNINGS	500	500	55	52	260	(240)	52.00%
TOTAL REVENUES:	3,489,358	3,489,358	501,930	52	1,444,577	(2,044,781)	41.40%
EXPENDITURES:							
STREETS-INFRASTRUCTURE	1,500,000	1,500,000	51,595	3,825	84,415	1,415,585	5.63%
PARKS & RECREATION-SITE & IMPROVEMENT	-	-	-	-	-	-	100.00%
GENERAL GOVERNMENT-BUILDINGS	-	-	-	-	-	-	100.00%
TOTAL EXPENDITURES:	1,500,000	1,500,000	51,595	3,825	84,415	1,415,585	5.63%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	1,989,358	1,989,358	450,335	(3,773)	1,360,162	(629,196)	
OTHER FINANCING USES:							
RESERVE FUNDS	-	-	-	-	-	-	100.00%
CONTINGENCIES	(911,478)	(911,478)	-	-	-	911,478	0.00%
PAYMENTS TO OTHER AGENCIES	-	-	-	(243,150) *	(243,150)	(243,150)	100.00%
TRANSFER OUT - CBA	(729,381)	(729,381)	(60,758)	-	(242,976)	486,405	33.31%
TRANSFER OUT - WATER FUND	(348,499)	(348,499)	(12,863)	-	(99,987)	248,512	28.69%
TOTAL OTHER FINANCING SOURCES (USES):	(1,989,358)	(1,989,358)	(73,621)	(243,150)	(586,113)	1,403,245	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 376,714	$ (246,923)	$ 774,049	$ 774,049	

* Payment to Cherokee County for unused portion of Fire SPLOST