City of Canton, Georgia

Cash Balances

Account Name	Reporting Unit	Balance 3/31/2017
General Fund	Primary Government	$ 9,398,951
General Fund Reserve	Primary Government	629,601
General Fund Technology Fund	Primary Government	7,153
General Fund Explorer's Acct.	Primary Government	10,053
Police Forfeiture	Primary Government	22,754
Hotel/Motel Tax	Special Revenue Fund	232,284
Rental Car Tax	Special Revenue Fund	96,313
Impact Fee Fund - Parks & Rec	Capital Projects Fund	591,245
Impact Fee Fund - Police	Capital Projects Fund	151,781
Impact Fee Fund - Fire	Capital Projects Fund	-
Impact Fee Fund - Roads	Capital Projects Fund	992,230
Impact Fee Fund - Admin	Capital Projects Fund	68,515
SPLOST VI Operating	Capital Projects Fund	3,341,869
Road & Sidewalk Fund MMA	Capital Projects Fund	1,353,133
Road & Sidewalk Fund Checking	Capital Projects Fund	468,596
Water & Sewer Fund	Proprietary Fund	6,360,181
Storm Water Fund	Proprietary Fund	977,738
Sanitation Fund	Proprietary Fund	1,020,242
Municipal Court Fund	Agency Fund	421,921
Police Escrow Account	Agency Fund	28,991
Police Escrow Account	Agency Fund	34,398
		$ 26,207,949

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF MARCH	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
TAXES	$ 10,201,200	$ 10,201,200	$ 743,244	$ 8,941,581	$ (1,259,619)	87.65%
LICENSES AND PERMITS	955,100	955,100	92,350	581,252	(373,848)	60.86%
INTERGOVERNMENTAL	20,000	20,000	1,170	2,961	(17,039)	14.81%
FINES AND FORFEITURES	726,710	726,710	48,248	307,464	(419,246)	42.31%
CHARGES FOR SERVICES	208,150	208,150	34,369	181,497	(26,653)	87.20%
CONTRIBUTIONS & DONATIONS	29,600	29,600	1,600	7,816	(21,784)	26.41%
INVESTMENT EARNINGS	400	400	11	144	(256)	36.00%
MISCELLANEOUS	66,300	66,300	22,147	34,914	(31,386)	52.66%
TOTAL REVENUES:	12,207,460	12,207,460	943,139	10,057,629	(2,149,831)	**82.39%**
EXPENDITURES:						
GENERAL GOVERNMENT						
CITY COUNCIL	112,751	112,751	10,520	48,743	64,008	43.23%
CITY CLERK	89,818	89,818	6,243	42,202	47,616	46.99%
MAYOR	25,150	25,150	2,543	12,012	13,138	47.76%
CITY MANAGER	252,537	252,537	19,348	121,347	131,190	48.05%
ELECTIONS	10,000	10,000	-	-	10,000	0.00%
GENERAL ADMINISTRATION	244,964	244,964	14,875	99,746	145,218	40.72%
FINANCIAL ADMINISTRATION	294,008	294,008	24,448	141,648	152,360	48.18%
TAX COLLECTIONS	89,693	89,693	769	18,755	70,938	20.91%
HUMAN RESOURCES	126,358	126,358	6,737	46,541	79,817	36.83%
GENERAL GOVERNMENT BLDGS	232,367	232,367	28,222	95,960	136,407	41.30%
PUBLIC INFORMATION	194,794	194,794	13,044	78,376	116,418	40.24%
TECHNOLOGY	416,002	416,002	18,043	147,365	268,637	35.42%
GIS	97,568	97,568	3,550	5,250	92,318	5.38%
TOTAL GENERAL GOVERNMENT	2,186,010	2,186,010	148,342	857,945	1,328,065	39.25%
JUDICIAL	315,086	315,086	23,120	148,456	166,630	47.12%
PUBLIC SAFETY						
FIRE	2,815,258	2,815,258	30,018	947,288	1,867,970	33.65%
POLICE	4,965,473	4,965,473	363,016	2,526,363	2,439,110	50.88%
TOTAL PUBLIC SAFETY	7,780,731	7,780,731	393,034	3,473,651	4,307,080	44.64%
PUBLIC WORKS						
ENGINEERING	182,983	182,983	13,287	86,401	96,582	47.22%
STREETS	1,686,526	1,686,526	125,952	729,695	956,831	43.27%
TOTAL PUBLIC WORKS	1,869,509	1,869,509	139,239	816,096	1,053,413	43.65%

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF MARCH	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
continued…						
CULTURE AND RECREATION						
RECREATION ADMINISTRATION	173,164	173,164	10,249	41,091	132,073	23.73%
PARKS AND RECREATION	475,266	475,266	28,260	179,336	295,930	37.73%
LIBRARY	30,000	30,000	2,500	15,000	15,000	50.00%
THEATER	86,323	86,323	6,463	35,588	50,735	41.23%
TOTAL CULTURE AND RECREATION	764,753	764,753	47,472	271,015	493,738	35.44%
HOUSING AND DEVELOPMENT						
BUILDING INSPECTION	517,655	517,655	47,469	315,904	201,751	61.03%
PLANNING AND ZONING	349,415	349,415	21,574	128,166	221,249	36.68%
CODE ENFORCEMENT	150,816	150,816	12,638	61,258	89,558	40.62%
ECONOMIC DEVELOPMENT	88,706	88,706	5,747	40,232	48,474	45.35%
TOTAL HOUSING AND DEVELOPMENT	1,106,592	1,106,592	87,428	545,560	561,032	49.30%
TOTAL EXPENDITURES:	14,022,681	14,022,681	838,635	6,112,723	7,909,958	**43.59%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(1,815,221)	(1,815,221)	104,504	3,944,906	5,760,127	
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	173,311	173,311	(143,310)	54.74%
CONTINGENCIES	(345,000)	(345,000)	-	-	345,000	0.00%
PAYMENTS TO OTHERS	-	-	-	(473,136)	(473,136)	100.00%
TRANSFER IN - PARKS IMPACT FEE FUND	180,000	180,000	-	180,000	-	100.00%
TRANSFER IN - HOTEL/MOTEL TAX FUND	150,000	150,000	-	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	173,311	(284,192)	(2,099,413)	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 277,815	$ 3,660,714	$ 3,660,714	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MARCH	FY2017	BUDGET	USED
OPERATING REVENUES:						
WATER CHARGES	$ 4,460,000	$ 4,460,000	$ 345,607	$ 2,583,995	$ (1,876,005)	57.94%
WATER TAP FEES	400,000	400,000	65,250	290,045	(109,955)	72.51%
SEWER CHARGES	5,640,000	5,640,000	443,035	3,115,380	(2,524,620)	55.24%
SEWER TAP FEES	930,000	930,000	34,677	805,825	(124,175)	86.65%
CONNECTION FEES	38,000	38,000	4,600	22,934	(15,066)	60.35%
TURN ON FEES	44,000	44,000	4,050	14,825	(29,175)	33.69%
TRANSFER OF SERVICE FEES	200	200	25	50	(150)	25.00%
BAD CHECK FEES	900	900	-	595	(305)	66.11%
LATE FEES	130,000	130,000	12,719	63,181	(66,819)	48.60%
MISCELLANEOUS REVENUE	2,000	2,000	-	10,835	8,835	541.75%
TOTAL OPERATING REVENUES:	11,645,100	11,645,100	909,963	6,907,665	(4,737,435)	59.32%
OPERATING EXPENSES:						
SANITARY SEWER MAINTENANCE	1,415,548	1,415,548	186,095	1,539,404 *	(123,856)	108.75%
SEWER LIFT STATIONS	272,117	272,117	11,432	94,965	177,152	34.90%
SEWAGE TREATMENT PLANT						
OPERATIONS	718,471	718,471	38,913	237,245	481,226	33.02%
SEWAGE TREATMENT PLANT UPGRADES [1]	2,250,000	2,250,000	-	523,327	1,726,673	23.26%
WATER ADMINISTRATION	787,072	787,072	85,929	392,317	394,755	49.85%
CONTRACTED SERVICES	1,696,413	1,696,413	140,258	841,553	854,860	49.61%
RESERVOIR MANAGEMENT	170,347	170,347	493	41,562	128,785	24.40%
WATER SUPPLY/PURCHASES FOR RESALE	116,200	116,200	11,426	61,238	54,962	52.70%
WATER TREATMENT [2]	1,931,725	1,931,725	27,238	271,961	1,659,764	14.08%
WATER DISTRIBUTION	1,182,139	1,182,139	125,134	409,155	772,984	34.61%
TOTAL OPERATING EXPENSES:	10,540,032	10,540,032	626,918	4,412,727	6,127,305	41.87%
OPERATING INCOME (LOSS):	1,105,068	1,105,068	283,045	2,494,938	1,389,870	
NON-OPERATING SOURCES (USES)						
GEFA NOTE	1,400,000	1,400,000	239,594	780,279	(619,721)	55.73%
INVESTMENT EARNINGS	2,400	2,400	271	1,355	(1,045)	56.46%
INDIRECT COST ALLOCATIONS	(101,535)	(101,535)	(50,768)	(50,768)	50,767	50.00%
CONTINGENCIES	(950,000)	(950,000)	-	-	950,000	0.00%
DEBT SERVICE-BOND PRINCIPAL	(644,937)	(644,937)	(53,812)	(319,114)	325,823	49.48%
DEBT SERVICE-BOND INTEREST	(24,406)	(24,406)	(1,967)	(15,556)	8,850	63.74%
HLC DAM CONSTRUCTION EXPENSES	(73,278)	(73,278)	-	(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	12,863	174,248	(174,251)	50.00%
DEBT SERVICE-GEFA PRINCIPAL	(277,167)	(277,167)	(10,800)	(137,135)	140,032	49.48%
DEBT SERVICE-GEFA INTEREST	(102,094)	(102,094)	(12,438)	(100,771)	1,323	98.70%
TRANSFER OUT - CBA	(2,226,550)	(2,226,550)	(51,266)	(308,597)	1,917,953	13.86%
TOTAL NON-OPERATING REVENUE (EXP):	(1,105,068)	(1,105,068)	71,677	17,608	1,122,676	
CHANGE IN NET POSITION:	$ -	$ -	$ 354,722	$ 2,512,546	$ 2,512,546	

[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 Six Months Ending March 31, 2017

		CURRENT YEAR				TOTAL PROJECT
EXPENSES	PRIOR YEAR'S COSTS	MONTH OF JANUARY	MONTH OF FEBRUARY	MONTH OF MARCH	YTD	COST TO DATE
Professional Services	$ 684,795.81	$ 5,794.00	$ 10,315.72	$ -	$ 34,620.09	$ 719,415.90
Capital Outlay (Const)	6,033,396.80	-	223,483.82	-	488,705.82	6,522,102.62
Total	$ 6,718,192.61	$ 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 JANUARY	MONTH OF FEBRUARY	MONTH OF MARCH	YTD	REQUESTED TO DATE
Professional Services	$ 849,775.36	$ 18,510.37	$ -	$ 16,109.72	$ 54,598.44	$ 904,373.80
Construction	5,883,715.92	127,904.50	-	223,483.82	725,680.08	6,609,396.00
Total	$ 6,733,491.28	$ 146,414.87	$ -	$ 239,593.54	$ 780,278.52	$ 7,513,769.80

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

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

		Construction	Engineering				Loan Amount:	$ 8,400,000.00	
			Original Design	Redesign, Const. Mgmt & Inspection (ESI)					
Loan Draw No.	Date	Heavy Constructors	Infratec	Re-Design	CM & I	Eng. Total	Total	Amount Remaining	Loan 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	$ -	$ -	$ 18,392.36	$ 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 Six Months Ending March 31, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MARCH	FY2017	BUDGET	USED
OPERATING REVENUES:						
STORM WATER UTILITY FEES	$ 540,000	$ 540,000	$ 51,141	$ 313,613	$ (226,387)	58.08%
LATE FEES	7,700	7,700	581	2,507	(5,193)	32.56%
TOTAL REVENUES:	547,700	547,700	51,722	316,120	(231,580)	57.72%
OPERATING EXPENSES:						
STORM WATER PERSONNEL COSTS	-	-	-	-	-	100.00%
STORM WATER MANAGEMENT	454,131	454,131	5,033	45,542	408,589	10.03%
TOTAL OPERATING EXPENSES:	454,131	454,131	5,033	45,542	408,589	10.03%
OPERATING INCOME (LOSS):	93,569	93,569	46,689	270,578	177,009	
NON-OPERATING SOURCES (USES)						
INDIRECT COST ALLOCATIONS	(65,000)	(65,000)	(32,500)	(32,500)	32,500	50.00%
CONTINGENCIES	(28,569)	(28,569)	-	-	28,569	0.00%
TOTAL NON-OPERATING INCOME (EXP):	(93,569)	(93,569)	(32,500)	(32,500)	61,069	
CHANGE IN NET POSITION:	$ -	$ -	$ 14,189	$ 238,078	$ 238,078	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MARCH	FY2017	BUDGET	USED
OPERATING REVENUES:						
SANITATION COLLECTION FEES	$ 1,200,000	$ 1,200,000	$ 106,284	$ 653,480	$ (546,520)	54.46%
ROLLOFF SITE COLLECTION FEES	14,400	14,400	2,879	12,203	(2,197)	84.74%
CONNECTION FEES	7,000	7,000	925	3,975	(3,025)	56.79%
TRANSFER OF SERVICE FEES	-	-	25	25	25	100.00%
PENALTIES AND INTEREST	20,000	20,000	2,172	9,369	(10,631)	46.85%
TOTAL OPERATING REVENUES:	1,241,400	1,241,400	112,285	679,052	(562,348)	54.70%
OPERATING EXPENSES:						
PERSONNEL COSTS	89,210	89,210	7,006	39,140	50,070	43.87%
SOLID WASTE COLLECTION	887,400	887,400	75,387	447,909	439,491	50.47%
ROLLOFF DISPOSAL SERVICES	60,000	60,000	8,589	38,087	21,913	63.48%
OTHER OPERATING EXPENSES	39,704	39,704	1,193	4,637	35,067	11.68%
TOTAL OPERATING EXPENSES:	1,076,314	1,076,314	92,175	529,773	546,541	49.22%
OPERATING INCOME (LOSS):	165,086	165,086	20,110	149,279	(15,807)	
OTHER FINANCING SOURCES (USES):						
SANITATION RESERVE CASH	5,000	5,000	-	-	(5,000)	0.00%
INDIRECT COST ALLOCATIONS	(120,086)	(120,086)	(60,043)	(60,043)	60,043	50.00%
LANDFILL CLOSURE	(50,000)	(50,000)	-	-	50,000	0.00%
TOTAL OTHER FINANCING USES:	(165,086)	(165,086)	(60,043)	(60,043)	105,043	
CHANGE IN NET POSITION:	$ -	$ -	$ (39,933)	$ 89,236	$ 89,236	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF MARCH	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
INVESTMENT EARNINGS	$ -	$ -	30	$ 178	$ 178	100.00%
TOTAL REVENUES:	-	-	30	178	178	100.00%
EXPENDITURES:						
INFRASTRUCTURE CONSTRUCTION	-	-	-	-	-	100.00%
TOTAL EXPENDITURES:	-	-	-	-	-	100.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	-	-	30	178	178	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 30	$ 178	$ 178	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF MARCH	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
HOTEL/MOTEL TAX REVENUE	$ 550,000	$ 550,000	$ 48,697	$ 292,180	$ (257,820)	53.12%
INVESTMENT EARNINGS	50	50	4	31	(19)	62.00%
TOTAL REVENUES:	550,050	550,050	48,701	292,211	(257,839)	53.12%
EXPENDITURES:						
THEATRE CAPITAL OUTLAY	105,000	105,000	95,262	95,262	9,738	90.73%
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	32,515	32,485	50.02%
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	19,962	28,110	81,890	25.55%
TOTAL EXPENDITURES:	501,500	501,500	120,641	262,887	238,613	52.42%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	48,550	48,550	(71,940)	29,324	(19,226)	
OTHER FINANCING SOURCES (USES):						
RESERVE FUNDS	101,450	101,450	-	-	(101,450)	0.00%
TRANSFER TO GENERAL FUND	(150,000)	(150,000)	(30,000)	(150,000)	-	100.00%
TOTAL OTHER FINANCING SOURCES (USES)	(48,550)	(48,550)	(30,000)	(150,000)	(101,450)	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ (101,940)	$ (120,676)	$ (120,676)	

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

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	MARCH	FY2017	BUDGET	USED
REVENUES:						
RENTAL CAR TAX REVENUE	$ 70,000	$ 70,000	$ 5,031	$ 37,675	$ (32,325)	53.82%
INVESTMENT EARNINGS	-	-	-	3	3	0.00%
TOTAL REVENUES:	70,000	70,000	5,031	37,678	(32,322)	53.83%
EXPENDITURES:						
ECONOMIC DEVELOPMENT						
PROFESSIONAL SERVICES	50,000	50,000	-	-	50,000	0.00%
PAYMENTS TO OTHER AGENCIES (CCOED)	20,000	20,000	-	20,000	-	100.00%
TOTAL EXPENDITURES:	70,000	70,000	-	20,000	50,000	28.57%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	-	-	5,031	17,678	17,678	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 5,031	$ 17,678	$ 17,678	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF MARCH	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
PUBLIC SAFETY ID CARDS	$ 19,000	$ 19,000	$ 1,450	$ 9,475	$ (9,525)	49.87%
ACCIDENT REPORTS	7,000	7,000	585	3,644	(3,356)	52.06%
FALSE ALARM FEES	2,500	2,500	900	6,016	3,516	240.64%
INCIDENT REPORTS	5,000	5,000	114	604	(4,396)	12.08%
BACKGROUND CHECK FEES	3,500	3,500	330	1,935	(1,565)	55.29%
OTHER FEES	1,000	1,000	5	471	(529)	47.10%
MUNICIPAL COURT FINES	840,000	840,000	56,749	367,572	(472,428)	43.76%
PARKING VIOLATIONS	500	500	195	300	(200)	60.00%
FORFEITURES	100,000	100,000	17,585	64,222	(35,778)	64.22%
INVESTMENT EARNINGS	70	70	6	40	(30)	57.14%
MISCELLANEOUS REVENUE	25,000	25,000	7,881	38,510	13,510	154.04%
TOTAL REVENUES:	1,003,570	1,003,570	85,800	492,789	(510,781)	49.10%
EXPENDITURES:						
PEACE OFFICERS ANNUITY BENEFIT	35,720	35,720	2,117	14,414	21,306	40.35%
ADMINISTRATIVE FEES	500	500	37	234	266	46.80%
CONTRACT LABOR	62,040	62,040	3,987	25,116	36,924	40.48%
INTERGOVERNMENTAL PAYMENTS	178,600	178,600	11,661	74,454	104,146	41.69%
TOTAL EXPENDITURES:	276,860	276,860	17,802	114,218	162,642	41.25%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	726,710	726,710	67,998	378,571	(348,139)	
OTHER FINANCING SOURCES (USES):						
TRANSFERS TO GENERAL FUND	(726,710)	(726,710)	(48,248)	(307,464)	419,246	42.31%
TOTAL OTHER FINANCING SOURCES (USES)	(726,710)	(726,710)	(48,248)	(307,464)	419,246	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 19,750	$ 71,107	$ 71,107	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF MARCH	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:						
IMPACT FEES - RECREATION	$ 276,300	$ 276,300	$ 44,705	$ 177,803	$ (98,497)	64.35%
IMPACT FEES - POLICE DEPT	45,500	45,500	2,384	9,447	(36,053)	20.76%
IMPACT FEES - FIRE DEPT	89,471	89,471	12,746	256,554	167,083	286.75%
IMPACT FEES - ROADS	211,790	211,790	30,292	120,727	(91,063)	57.00%
IMPACT FEES - ADMINISTRATIVE FEES	23,350	23,350	2,704	10,754	(12,596)	46.06%
INVESTMENT EARNINGS	200	200	28	210	10	105.00%
TOTAL REVENUES:	646,611	646,611	92,859	575,495	(71,116)	89.00%
EXPENDITURES:						
POLICE EQUIPMENT	41,750	41,750	21,750	39,600	2,150	94.85%
ROADS - INFRASTRUCTURE	40,000	40,000	-	-	40,000	0.00%
PARKS IMPROVEMENTS	220,000	220,000	470	10,701	209,299	4.86%
TOTAL EXPENDITURES:	301,750	301,750	22,220	39,600	251,449	13.12%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	344,861	344,861	70,639	535,895	180,333	
OTHER FINANCING SOURCES (USES)						
CONTINGENCIES	(164,861)	(164,861)	-	-	164,861	0.00%
TRANSFER OUT - GENERAL FUND	(180,000)	(180,000)	-	(180,000)	-	100.00%
PAYMENTS TO OTHER AGENCIES	-	-	(6,544)	(601,716)	(601,716)	100.00%
TOTAL OTHER FINANCING SOURCES (USES)	(344,861)	(344,861)	(6,544)	(781,716)	(436,855)	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 64,095	$ (245,821)	$ (256,522)	

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

	BUDGET ORIGINAL	BUDGET AS AMENDED	MONTH OF FEBRUARY	MONTH OF MARCH	YTD FY2017	VARIANCE WITH BUDGET	PERCENT USED
REVENUES:							
SPLOST VI REVENUE (INTERGOVERNMENTAL	$ 3,240,000	$ 3,240,000	$ 247,711	$ -	$ 1,443,170	$ (1,796,830)	44.54%
GDOT LOCAL MAINT & IMPROVEMENT GRANT	248,858	248,858	-	-	248,858	-	100.00%
INVESTMENT EARNINGS	500	500	52	56	316	(184)	63.20%
TOTAL REVENUES:	3,489,358	3,489,358	247,763	56	1,692,344	(1,797,014)	48.50%
EXPENDITURES:							
STREETS-INFRASTRUCTURE	1,500,000	1,500,000	3,825	586,555 *	670,970	829,030	44.73%
PARKS & RECREATION-SITE & IMPROVEMENT	-	-	-	-	-	-	100.00%
GENERAL GOVERNMENT-BUILDINGS	-	-	-	-	-	-	100.00%
TOTAL EXPENDITURES:	1,500,000	1,500,000	3,825	586,555	670,970	829,030	44.73%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	1,989,358	1,989,358	243,938	(586,499)	1,021,374	(967,984)	
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)	(60,767)	(60,777)	(364,520)	364,861	49.98%
TRANSFER OUT - WATER FUND	(348,499)	(348,499)	(61,398)	(12,863)	(174,248)	174,251	50.00%
TOTAL OTHER FINANCING SOURCES (USES):	(1,989,358)	(1,989,358)	(365,315)	(73,640)	(781,918)	1,207,440	
NET CHANGE IN FUND BALANCE	$ -	$ -	$ (121,377)	$ (660,139)	$ 239,456	$ 239,456	

* Completion of Wooded Mtn Trail