

City of Canton, Georgia
Cash Balances

Account Name	Reporting Unit	Balance 4/30/2017
General Fund	Primary Government	\$ 6,683,436
General Fund Reserve	Primary Government	629,611
General Fund Technology Fund	Primary Government	7,153
General Fund Explorer's Acct.	Primary Government	10,789
Police Forfeiture	Primary Government	23,783
Hotel/Motel Tax	Special Revenue Fund	257,442
Rental Car Tax	Special Revenue Fund	102,948
Impact Fee Fund - Parks & Rec	Capital Projects Fund	635,960
Impact Fee Fund - Police	Capital Projects Fund	154,167
Impact Fee Fund - Fire	Capital Projects Fund	-
Impact Fee Fund - Roads	Capital Projects Fund	1,022,536
Impact Fee Fund - Admin	Capital Projects Fund	71,219
SPLOST VI Operating	Capital Projects Fund	3,443,595
Road & Sidewalk Fund MMA	Capital Projects Fund	1,353,155
Road & Sidewalk Fund Checking	Capital Projects Fund	468,603
Water & Sewer Fund	Proprietary Fund	6,705,844
Storm Water Fund	Proprietary Fund	983,308
Sanitation Fund	Proprietary Fund	965,988
Municipal Court Fund	Agency Fund	426,786
Police Escrow Account	Agency Fund	28,985
Police Escrow Account	Agency Fund	34,398
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		\$ 24,009,706

CITY OF CANTON, GEORGIA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Seven Months Ending April 30, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	APRIL	FY2017	BUDGET	USED
REVENUES:						
TAXES	\$ 10,201,200	\$ 10,201,200	\$ 254,921	\$ 9,196,502	\$ (1,004,698)	90.15%
LICENSES AND PERMITS	955,100	955,100	73,768	655,020	(300,080)	68.58%
INTERGOVERNMENTAL	20,000	20,000	-	2,961	(17,039)	14.81%
FINES AND FORFEITURES	726,710	726,710	55,908	363,372	(363,338)	50.00%
CHARGES FOR SERVICES	208,150	208,150	14,019	195,516	(12,634)	93.93%
CONTRIBUTIONS & DONATIONS	29,600	29,600	1,125	8,941	(20,659)	30.21%
INVESTMENT EARNINGS	400	400	10	154	(246)	38.50%
MISCELLANEOUS	66,300	66,300	2,253	37,167	(29,133)	56.06%
TOTAL REVENUES:	12,207,460	12,207,460	402,004	10,459,633	(1,747,827)	85.68%
EXPENDITURES:						
GENERAL GOVERNMENT						
CITY COUNCIL	112,751	112,751	7,707	56,450	56,301	50.07%
CITY CLERK	89,818	89,818	6,286	48,488	41,330	53.98%
MAYOR	25,150	25,150	1,777	13,789	11,361	54.83%
CITY MANAGER	252,537	252,537	14,621	135,968	116,569	53.84%
ELECTIONS	10,000	10,000	-	-	10,000	0.00%
GENERAL ADMINISTRATION	244,964	244,964	15,122	114,868	130,096	46.89%
FINANCIAL ADMINISTRATION	294,008	294,008	21,361	163,009	130,999	55.44%
TAX COLLECTIONS	89,693	89,693	660	19,415	70,278	21.65%
HUMAN RESOURCES	126,358	126,358	9,479	56,020	70,338	44.33%
GENERAL GOVERNMENT BLDGS	232,367	232,367	32,317	128,277	104,090	55.20%
PUBLIC INFORMATION	194,794	194,794	12,079	90,455	104,339	46.44%
TECHNOLOGY	416,002	416,002	59,719	207,084	208,918	49.78%
GIS	97,568	97,568	3,121	8,371	89,197	8.58%
TOTAL GENERAL GOVERNMENT	2,186,010	2,186,010	184,249	1,042,194	1,143,816	47.68%
JUDICIAL	315,086	315,086	20,275	168,731	146,355	53.55%
PUBLIC SAFETY						
FIRE	2,815,258	2,815,258	27,283	974,571	1,840,687	34.62%
POLICE	4,965,473	4,965,473	294,418	2,820,781	2,144,692	56.81%
TOTAL PUBLIC SAFETY	7,780,731	7,780,731	321,701	3,795,352	3,985,379	48.78%
PUBLIC WORKS						
ENGINEERING	182,983	182,983	9,587	95,988	86,995	52.46%
STREETS	1,686,526	1,686,526	109,579	839,274	847,252	49.76%
TOTAL PUBLIC WORKS	1,869,509	1,869,509	119,166	935,262	934,247	50.03%

CITY OF CANTON, GEORGIA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Seven Months Ending April 30, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH PERCENT	
	ORIGINAL	AS AMENDED	APRIL	FY2017	BUDGET	USED
continued...						
CULTURE AND RECREATION						
RECREATION ADMINISTRATION	173,164	173,164	884	41,975	131,189	24.24%
PARKS AND RECREATION	475,266	475,266	24,175	203,511	271,755	42.82%
LIBRARY	30,000	30,000	2,500	17,500	12,500	58.33%
THEATER	86,323	86,323	5,778	41,366	44,957	47.92%
TOTAL CULTURE AND RECREATION	764,753	764,753	33,337	304,352	460,401	39.80%
HOUSING AND DEVELOPMENT						
BUILDING INSPECTION	517,655	517,655	33,326	349,230	168,425	67.46%
PLANNING AND ZONING	349,415	349,415	56,545	184,711	164,704	52.86%
CODE ENFORCEMENT	150,816	150,816	13,138	74,396	76,420	49.33%
ECONOMIC DEVELOPMENT	88,706	88,706	5,635	45,867	42,839	51.71%
TOTAL HOUSING AND DEVELOPMENT	1,106,592	1,106,592	108,644	654,204	452,388	59.12%
TOTAL EXPENDITURES:	14,022,681	14,022,681	787,372	6,900,095	7,122,586	49.21%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(1,815,221)	(1,815,221)	(385,368)	3,559,538	5,374,759	
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	(143,310)	54.74%
CONTINGENCIES	(345,000)	(345,000)	-	-	345,000	0.00%
PAYMENTS TO OTHERS	-	(2,836,714)	(2,413,578)	(2,886,714)	(50,000)	101.76%
TRANSFER IN - PARKS IMPACT FEE FUND	180,000	180,000	-	180,000	-	100.00%
TRANSFER IN - HOTEL/MOTEL TAX FUND	150,000	150,000	30,000	150,000	-	100.00%
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	(1,021,493)	(2,383,578)	(2,667,770)	(1,646,277)	
NET CHANGE IN FUND BALANCE	\$ -	\$ (2,836,714)	\$ (2,768,946)	\$ 891,768	\$ 3,728,482	

CITY OF CANTON, GEORGIA
Water & Sewer Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Seven Months Ending April 30, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	APRIL	FY2017	BUDGET	USED
OPERATING REVENUES:						
WATER CHARGES	\$ 4,460,000	\$ 4,460,000	\$ 345,129	\$ 2,929,124	\$ (1,530,876)	65.68%
WATER TAP FEES	400,000	400,000	46,982	337,027	(62,973)	84.26%
SEWER CHARGES	5,640,000	5,640,000	445,111	3,560,491	(2,079,509)	63.13%
SEWER TAP FEES	930,000	930,000	113,825	919,650	(10,350)	98.89%
CONNECTION FEES	38,000	38,000	3,725	26,659	(11,341)	70.16%
TURN ON FEES	44,000	44,000	900	15,725	(28,275)	35.74%
TRANSFER OF SERVICE FEES	200	200	-	50	(150)	25.00%
BAD CHECK FEES	900	900	105	700	(200)	77.78%
LATE FEES	130,000	130,000	7,236	70,417	(59,583)	54.17%
MISCELLANEOUS REVENUE	2,000	2,000	5	10,840	8,840	542.00%
TOTAL OPERATING REVENUES:	11,645,100	11,645,100	963,018	7,870,683	(3,774,417)	67.59%
OPERATING EXPENSES:						
SANITARY SEWER MAINTENANCE	1,415,548	1,415,548	34,710	1,574,114 *	(158,566)	111.20%
SEWER LIFT STATIONS	272,117	272,117	11,069	106,034	166,083	38.97%
SEWAGE TREATMENT PLANT OPERATIONS	718,471	718,471	49,853	287,098	431,373	39.96%
SEWAGE TREATMENT PLANT UPGRADES ¹	2,250,000	2,250,000	-	523,327	1,726,673	23.26%
WATER ADMINISTRATION	787,072	787,072	59,655	451,972	335,100	57.42%
CONTRACTED SERVICES	1,696,413	1,696,413	140,258	981,811	714,602	57.88%
RESERVOIR MANAGEMENT	170,347	170,347	439	42,001	128,346	24.66%
WATER SUPPLY/PURCHASES FOR RESALE	116,200	116,200	10,130	71,368	44,832	61.42%
WATER TREATMENT ²	1,931,725	1,931,725	37,724	309,685	1,622,040	16.03%
WATER DISTRIBUTION	1,182,139	1,182,139	56,111	465,266	716,873	39.36%
TOTAL OPERATING EXPENSES:	10,540,032	10,540,032	399,949	4,812,676	5,727,356	45.66%
OPERATING INCOME (LOSS):	1,105,068	1,105,068	563,069	3,058,007	1,952,939	
NON-OPERATING SOURCES (USES)						
GEFA NOTE	1,400,000	1,400,000	-	780,279	(619,721)	55.73%
INVESTMENT EARNINGS	2,400	2,400	263	1,618	(782)	67.42%
INDIRECT COST ALLOCATIONS	(101,535)	(101,535)	-	(50,768)	50,767	50.00%
CONTINGENCIES	(950,000)	(950,000)	-	-	950,000	0.00%
DEBT SERVICE-BOND PRINCIPAL	(644,937)	(644,937)	-	(319,114)	325,823	49.48%
DEBT SERVICE-BOND INTEREST	(24,406)	(24,406)	(1,982)	(17,538)	6,868	71.86%
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	187,111	(161,388)	53.69%
DEBT SERVICE-GEFA PRINCIPAL	(277,167)	(277,167)	-	(137,135)	140,032	49.48%
DEBT SERVICE-GEFA INTEREST	(102,094)	(102,094)	(4,592)	(105,363)	(3,269)	103.20%
TRANSFER OUT - CBA	(2,226,550)	(2,226,550)	(51,267)	(359,864)	1,866,686	16.16%
TOTAL NON-OPERATING REVENUE (EXP):	(1,105,068)	(1,105,068)	(44,715)	(27,107)	1,077,961	
CHANGE IN NET POSITION:	\$ -	\$ -	\$ 518,354	\$ 3,030,900	\$ 3,030,900	

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 Seven Months Ending April 30, 2017

<u>EXPENSES</u>	PRIOR YEAR'S COSTS	CURRENT YEAR				TOTAL PROJECT COST TO DATE
		MONTH OF FEBRUARY	MONTH OF MARCH	MONTH OF APRIL	YTD	
Professional Services	\$ 684,795.81	\$ 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	<u>\$ 6,718,192.61</u>	<u>\$ 233,799.54</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 523,325.91</u>	<u>\$ 7,241,518.52</u>

<u>LOAN REQUESTS GEFA</u>	PRIOR YEAR'S REQUESTS	CURRENT YEAR				TOTAL FUNDS REQUESTED TO DATE
		MONTH OF FEBRUARY	MONTH OF MARCH	MONTH OF APRIL	YTD	
Professional Services	\$ 849,775.36	\$ -	\$ 16,109.72	\$ -	\$ 54,598.44	\$ 904,373.80
Construction	5,883,715.92	-	223,483.82	-	725,680.08	6,609,396.00
Total	<u>\$ 6,733,491.28</u>	<u>\$ -</u>	<u>\$ 239,593.54</u>	<u>\$ -</u>	<u>\$ 780,278.52</u>	<u>\$ 7,513,769.80</u>

Total Project Cost: \$ 8,400,000

CITY OF CANTON, GEORGIA
Storm Water Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Seven Months Ending April 30, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	APRIL	FY2017	BUDGET	USED
<u>OPERATING REVENUES:</u>						
STORM WATER UTILITY FEES	\$ 540,000	\$ 540,000	\$ 51,524	\$ 365,137	\$ (174,863)	67.62%
LATE FEES	7,700	7,700	612	3,119	(4,581)	40.51%
TOTAL REVENUES:	<u>547,700</u>	<u>547,700</u>	<u>52,136</u>	<u>368,256</u>	<u>(179,444)</u>	67.24%
<u>OPERATING EXPENSES:</u>						
STORM WATER PERSONNEL COSTS	-	-	-	-	-	100.00%
STORM WATER MANAGEMENT	454,131	454,131	11,464	57,006	397,125	12.55%
TOTAL OPERATING EXPENSES:	<u>454,131</u>	<u>454,131</u>	<u>11,464</u>	<u>57,006</u>	<u>397,125</u>	12.55%
OPERATING INCOME (LOSS):	<u>93,569</u>	<u>93,569</u>	<u>40,672</u>	<u>311,250</u>	<u>217,681</u>	
<u>NON-OPERATING SOURCES (USES)</u>						
INDIRECT COST ALLOCATIONS	(65,000)	(65,000)	-	(32,500)	32,500	50.00%
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>(32,500)</u>	<u>61,069</u>	
CHANGE IN NET POSITION:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,672</u>	<u>\$ 278,750</u>	<u>\$ 278,750</u>	

CITY OF CANTON, GEORGIA
Sanitation Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual
For the Seven Months Ending April 30, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	APRIL	FY2017	BUDGET	USED
OPERATING REVENUES:						
SANITATION COLLECTION FEES	\$ 1,200,000	\$ 1,200,000	\$ 106,886	\$ 760,366	\$ (439,634)	63.36%
ROLLOFF SITE COLLECTION FEES	14,400	14,400	-	12,203	(2,197)	84.74%
CONNECTION FEES	7,000	7,000	692	4,667	(2,333)	66.67%
PENALTIES AND INTEREST	20,000	20,000	1,543	10,912	(9,088)	54.56%
TOTAL OPERATING REVENUES:	1,241,400	1,241,400	109,121	788,173	(453,227)	63.49%
OPERATING EXPENSES:						
PERSONNEL COSTS	89,210	89,210	6,938	46,078	43,132	51.65%
SOLID WASTE COLLECTION	887,400	887,400	75,660	523,569	363,831	59.00%
ROLLOFF DISPOSAL SERVICES	60,000	60,000	6,888	44,975	15,025	74.96%
OTHER OPERATING EXPENSES	39,704	39,704	656	5,293	34,411	13.33%
TOTAL OPERATING EXPENSES:	1,076,314	1,076,314	90,142	619,915	456,399	57.60%
OPERATING INCOME (LOSS):	165,086	165,086	18,979	168,258	3,172	
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	50.00%
LANDFILL CLOSURE	(50,000)	(50,000)	-	-	50,000	0.00%
TOTAL OTHER FINANCING USES:	(165,086)	(165,086)	-	(60,043)	105,043	
CHANGE IN NET POSITION:	\$ -	\$ -	\$ 18,979	\$ 108,215	\$ 108,215	

CITY OF CANTON, GEORGIA
Road and Sidewalk Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Seven Months Ending April 30, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	APRIL	FY2017	BUDGET	USED
<u>REVENUES:</u>						
INVESTMENT EARNINGS	\$ -	\$ -	29	\$ 207	\$ 207	100.00%
TOTAL REVENUES:	-	-	29	207	207	100.00%
<u>EXPENDITURES:</u>						
INFRASTRUCTURE CONSTRUCTION	-	-	-	-	-	100.00%
TOTAL EXPENDITURES:	-	-	-	-	-	100.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	-	-	29	207	207	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 29	\$ 207	\$ 207	

CITY OF CANTON, GEORGIA
Hotel/Motel Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Seven Months Ending April 30, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	APRIL	FY2017	BUDGET	USED
REVENUES:						
HOTEL/MOTEL TAX REVENUE	\$ 550,000	\$ 550,000	\$ 60,811	\$ 364,866	\$ (185,134)	66.34%
INVESTMENT EARNINGS	50	50	-	31	(19)	62.00%
TOTAL REVENUES:	550,050	550,050	60,811	364,897	(185,153)	66.34%
EXPENDITURES:						
THEATRE CAPITAL OUTLAY	105,000	105,000	-	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	37,932	27,068	58.36%
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	-	28,110	81,890	25.55%
TOTAL EXPENDITURES:	501,500	501,500	5,417	268,304	233,196	53.50%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	48,550	48,550	55,394	96,593	48,043	
OTHER FINANCING SOURCES (USES):						
RESERVE FUNDS	101,450	101,450	-	-	(101,450)	0.00%
TRANSFER TO GENERAL FUND	(150,000)	(150,000)	-	(150,000)	-	100.00%
TOTAL OTHER FINANCING SOURCES (USES):	(48,550)	(48,550)	-	(150,000)	(101,450)	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 55,394	\$ (53,407)	\$ (53,407)	

CITY OF CANTON, GEORGIA
Rental Car Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Seven Months Ending April 30, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	APRIL	FY2017	BUDGET	USED
<u>REVENUES:</u>						
RENTAL CAR TAX REVENUE	\$ 70,000	\$ 70,000	\$ 6,535	\$ 44,210	\$ (25,790)	63.16%
INVESTMENT EARNINGS	-	-	-	3	3	0.00%
TOTAL REVENUES:	70,000	70,000	6,535	44,213	(25,787)	63.16%
<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	-	100.00%
TOTAL EXPENDITURES:	70,000	70,000	-	20,000	50,000	28.57%
EXCESS (DEFICIENCY) OF REVENUES OVER						
EXPENDITURES:	-	-	6,535	24,213	24,213	
<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	\$ -	\$ -	\$ 6,535	\$ 24,213	\$ 24,213	

CITY OF CANTON, GEORGIA
Municipal Court Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Seven Months Ending April 30, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	APRIL	FY2017	BUDGET	USED
<u>REVENUES:</u>						
PUBLIC SAFETY ID CARDS	\$ 19,000	\$ 19,000	\$ 1,585	\$ 11,060	\$ (7,940)	58.21%
ACCIDENT REPORTS	7,000	7,000	1,625	5,269	(1,731)	75.27%
FALSE ALARM FEES	2,500	2,500	1,300	7,316	4,816	292.64%
INCIDENT REPORTS	5,000	5,000	130	734	(4,266)	14.68%
BACKGROUND CHECK FEES	3,500	3,500	225	2,160	(1,340)	61.71%
OTHER FEES	1,000	1,000	45	516	(484)	51.60%
MUNICIPAL COURT FINES	840,000	840,000	54,875	422,447	(417,553)	50.29%
PARKING VIOLATIONS	500	500	1,125	1,425	925	285.00%
FORFEITURES	100,000	100,000	4,972	69,194	(30,806)	69.19%
INVESTMENT EARNINGS	70	70	7	47	(23)	67.14%
MISCELLANEOUS REVENUE	25,000	25,000	3,556	42,066	17,066	168.26%
TOTAL REVENUES:	1,003,570	1,003,570	69,445	562,234	(441,336)	56.02%
<u>EXPENDITURES:</u>						
PEACE OFFICERS ANNUITY BENEFIT	35,720	35,720	2,472	16,886	18,834	47.27%
ADMINISTRATIVE FEES	500	500	41	275	225	55.00%
CONTRACT LABOR	62,040	62,040	5,121	30,237	31,803	48.74%
INTERGOVERNMENTAL PAYMENTS	178,600	178,600	13,579	88,033	90,567	49.29%
TOTAL EXPENDITURES:	276,860	276,860	21,213	135,431	141,429	48.92%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	726,710	726,710	48,232	426,803	(299,907)	
<u>OTHER FINANCING SOURCES (USES):</u>						
TRANSFERS TO GENERAL FUND	(726,710)	(726,710)	(55,908)	(363,372)	363,338	50.00%
TOTAL OTHER FINANCING SOURCES (USES)	(726,710)	(726,710)	(55,908)	(363,372)	363,338	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ (7,676)	\$ 63,431	\$ 63,431	

CITY OF CANTON, GEORGIA
Impact Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Seven Months Ending April 30, 2017

	BUDGET		MONTH OF	YTD	VARIANCE WITH	PERCENT
	ORIGINAL	AS AMENDED	APRIL	FY2017	BUDGET	USED
<u>REVENUES:</u>						
IMPACT FEES - RECREATION	\$ 276,300	\$ 276,300	\$ 31,497	\$ 209,300	\$ (67,000)	75.75%
IMPACT FEES - POLICE DEPT	45,500	45,500	1,732	11,179	(34,321)	24.57%
IMPACT FEES - FIRE DEPT	89,471	89,471	9,262	265,816	176,345	297.10%
IMPACT FEES - ROADS	211,790	211,790	22,011	142,738	(69,052)	67.40%
IMPACT FEES - ADMINISTRATIVE FEES	23,350	23,350	1,935	12,689	(10,661)	54.34%
INVESTMENT EARNINGS	200	200	28	238	38	119.00%
TOTAL REVENUES:	<u>646,611</u>	<u>646,611</u>	<u>66,465</u>	<u>641,960</u>	<u>(4,651)</u>	<u>99.28%</u>
<u>EXPENDITURES:</u>						
POLICE EQUIPMENT	41,750	41,750	-	39,600	2,150	94.85%
ROADS - INFRASTRUCTURE	40,000	40,000	-	-	40,000	0.00%
PARKS IMPROVEMENTS	220,000	220,000	-	10,701	209,299	4.86%
TOTAL EXPENDITURES:	<u>301,750</u>	<u>301,750</u>	<u>-</u>	<u>39,600</u>	<u>251,449</u>	<u>13.12%</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	<u>344,861</u>	<u>344,861</u>	<u>66,465</u>	<u>602,360</u>	<u>246,798</u>	
<u>OTHER FINANCING SOURCES (USES)</u>						
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	-	-	(12,746)	(614,462)	(614,462)	100.00%
TOTAL OTHER FINANCING SOURCES (USES)	<u>(344,861)</u>	<u>(344,861)</u>	<u>(12,746)</u>	<u>(794,462)</u>	<u>(449,601)</u>	
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,719</u>	<u>\$ (192,102)</u>	<u>\$ (202,803)</u>	

CITY OF CANTON, GEORGIA
SPLOST VI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Seven Months Ending April 30, 2017

	BUDGET		MONTH OF		MONTH OF	YTD	VARIANCE WITH PERCENT	
	ORIGINAL	AS AMENDED	MARCH	APRIL	APRIL	FY2017	BUDGET	USED
REVENUES:								
SPLOST VI REVENUE (INTERGOVERNMENTAL)	\$ 3,240,000	\$ 3,240,000	\$ 286,152	\$ -	\$ -	\$ 1,729,322	\$ (1,510,678)	53.37%
GDOT LOCAL MAINT & IMPROVEMENT GRANT	248,858	248,858	-	-	-	248,858	-	100.00%
INVESTMENT EARNINGS	500	500	56	51	51	367	(133)	73.40%
TOTAL REVENUES:	3,489,358	3,489,358	286,208	51	51	1,978,547	(1,510,811)	56.70%
EXPENDITURES:								
STREETS-INFRASTRUCTURE	1,500,000	1,500,000	586,555	72,387	*	743,357	756,643	49.56%
PARKS & RECREATION-SITE & IMPROVEMENT	-	-	-	-	-	-	-	100.00%
GENERAL GOVERNMENT-BUILDINGS	-	-	-	-	-	-	-	100.00%
TOTAL EXPENDITURES:	1,500,000	1,500,000	586,555	72,387		743,357	756,643	49.56%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:								
	1,989,358	1,989,358	(300,347)	(72,336)		1,235,190	(754,168)	
OTHER FINANCING USES:								
CONTINGENCIES	(911,478)	(911,478)	-	-	-	-	911,478	0.00%
PAYMENTS TO OTHER AGENCIES	-	-	-	-	-	(243,150)	(243,150)	100.00%
TRANSFER OUT - CBA	(729,381)	(729,381)	(60,777)	(60,786)	(60,786)	(425,306)	304,075	58.31%
TRANSFER OUT - WATER FUND	(348,499)	(348,499)	(12,863)	(12,863)	(12,863)	(187,111)	161,388	53.69%
TOTAL OTHER FINANCING SOURCES (USES):	(1,989,358)	(1,989,358)	(73,640)	(73,649)		(855,567)	1,133,791	
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ (373,987)	\$ (145,985)		\$ 379,623	\$ 379,623	

* Completion of Wooded Mtn Trail