City of Canton

Treasurer's Report

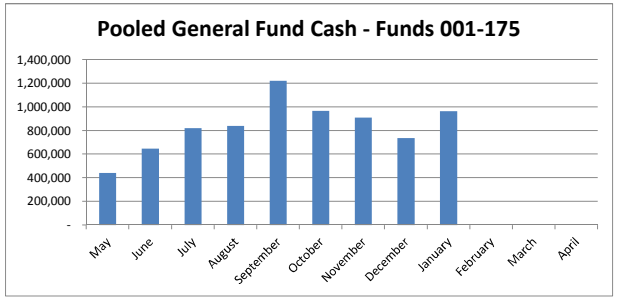
Month Ending January 31, 2016

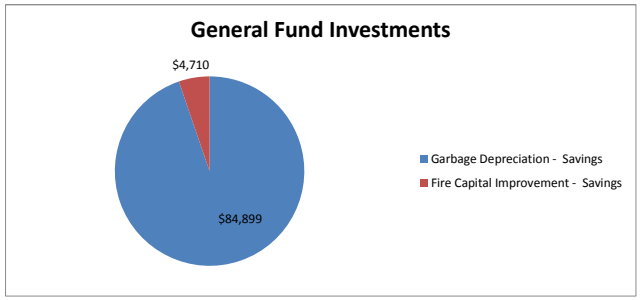
Prepared by: Outsourced City Comptroller
CliftonLarsonAllen LLP

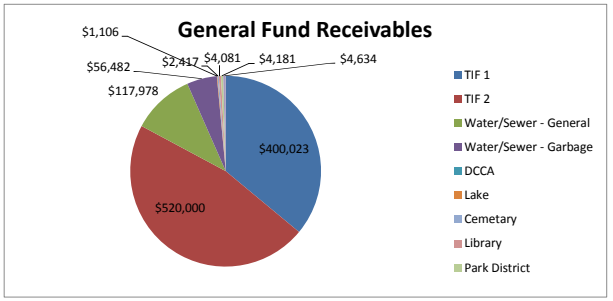
The enclosed report is for management use and does not contain an opinion on the financial statements for the City of Canton.

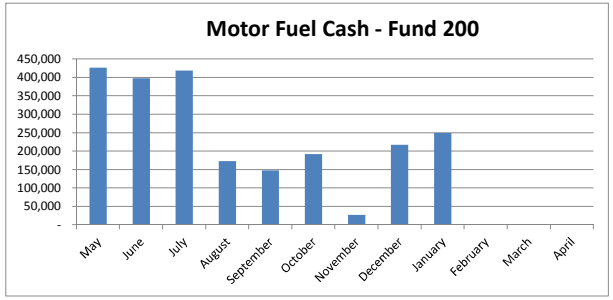
City of Canton

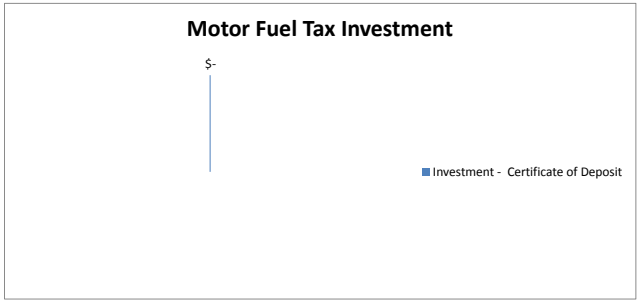
General Activities Trending

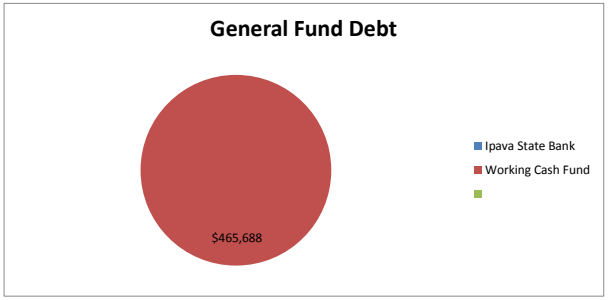


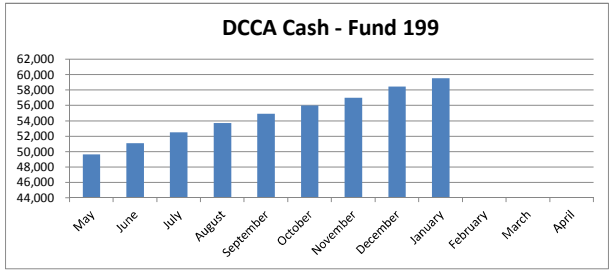


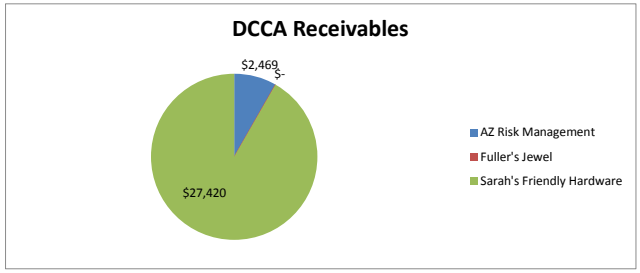










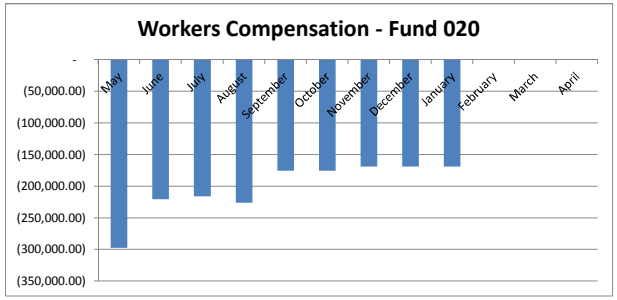


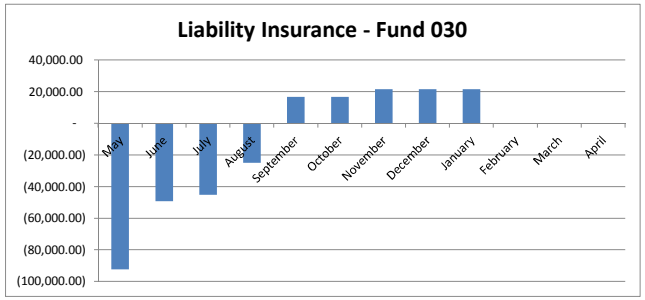
The bar graphs above will show trending of monthly cash balances for the purpose of reviewing the timing of significant changes in cash.

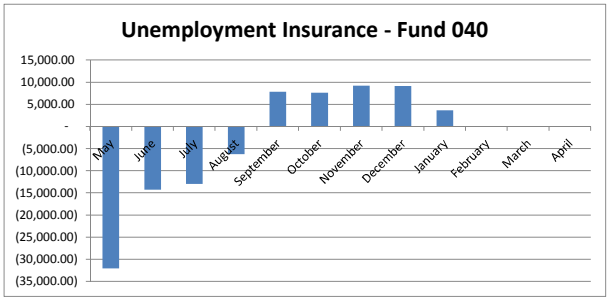
The pie charts above will show the various investments, receivables, and debt in percentage relationship to their fund.

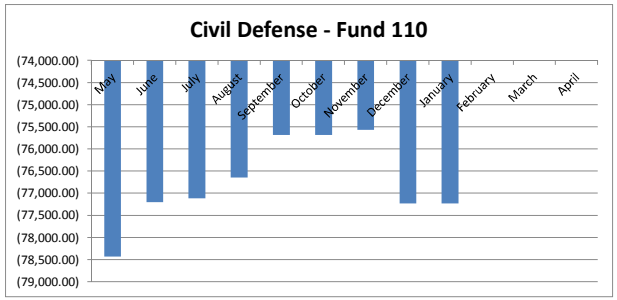
City of Canton

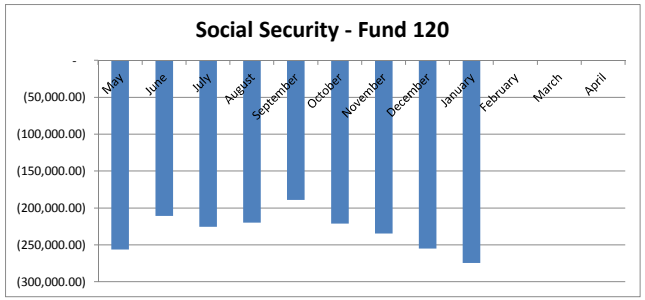
Dedicated Fund Cash Trending

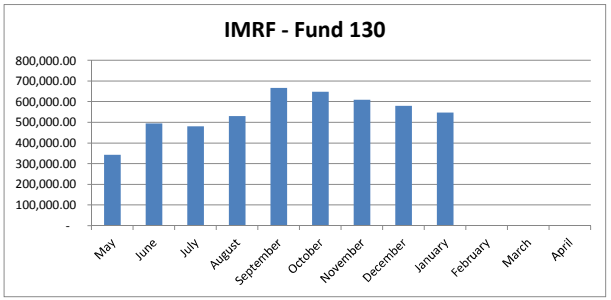


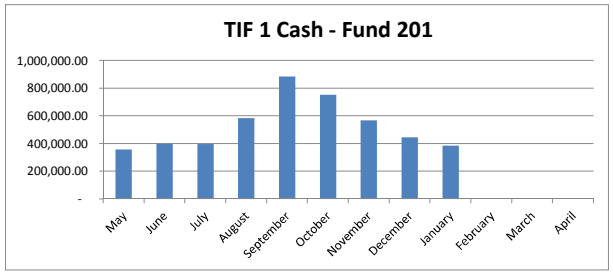


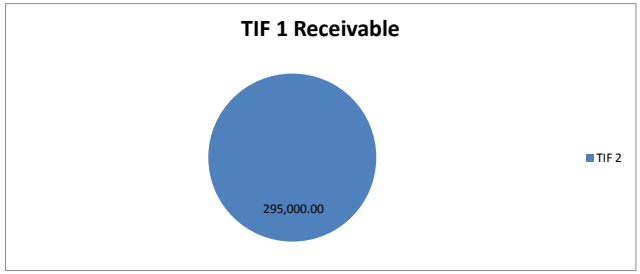


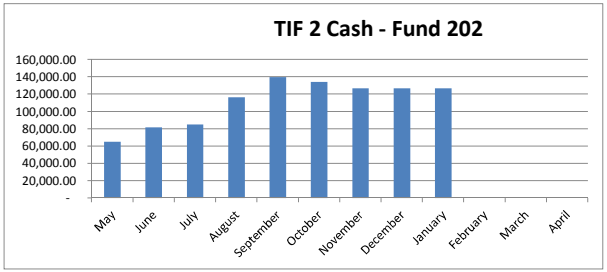








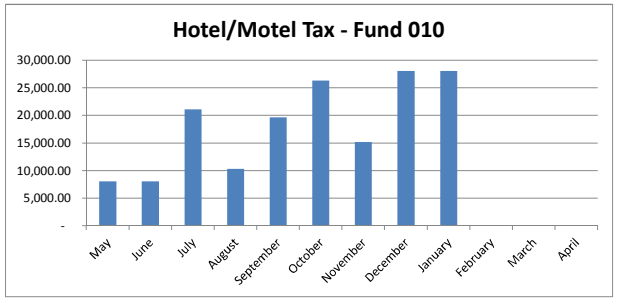


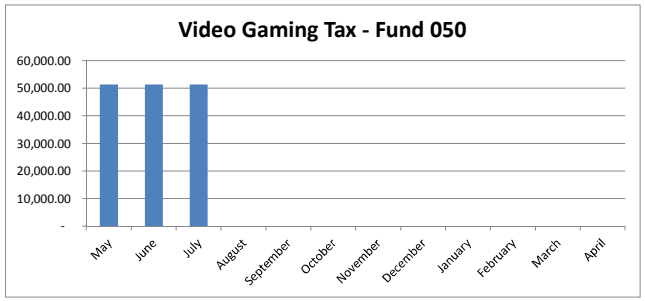


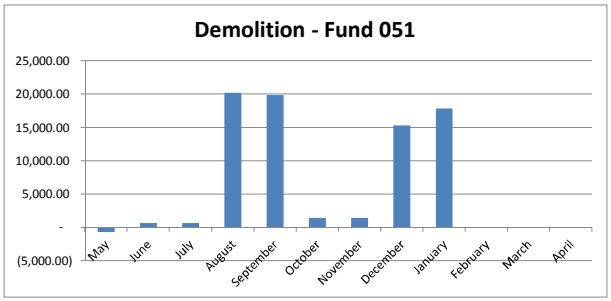
The bar graphs above will show trending of monthly cash balances for the purpose of reviewing the timing of significant changes in cash.

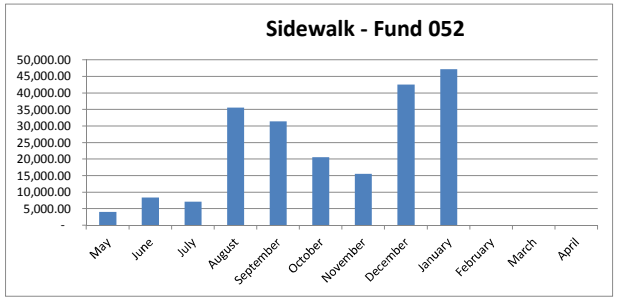
City of Canton

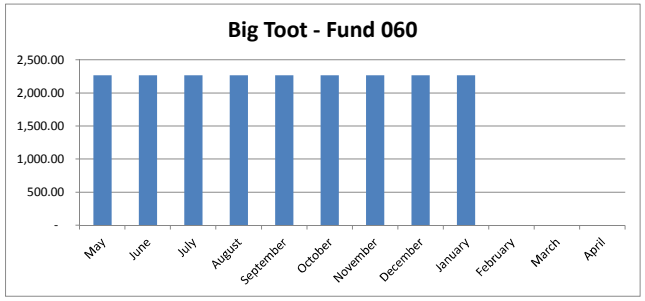
Program Fund Cash Trending

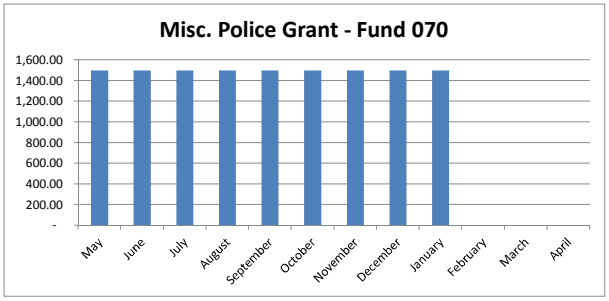


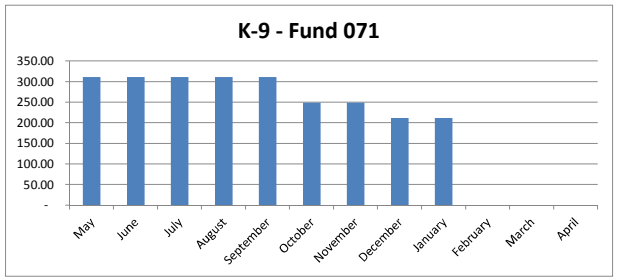


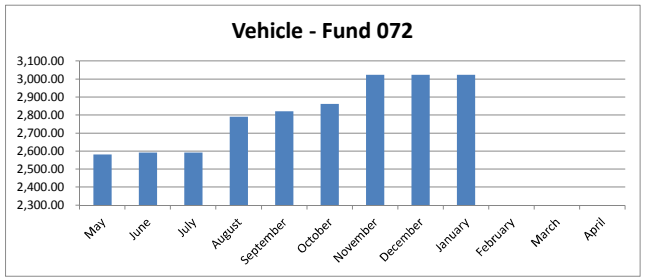


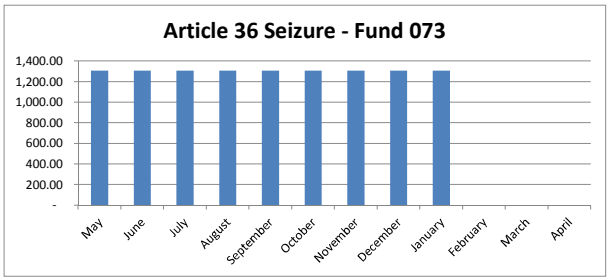


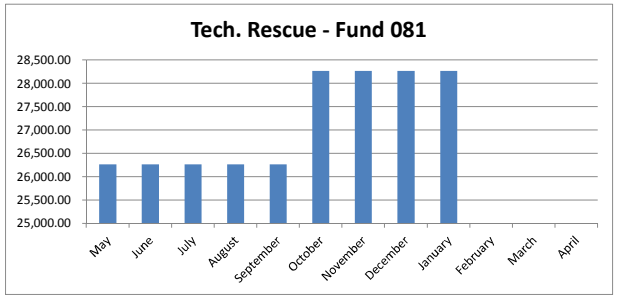


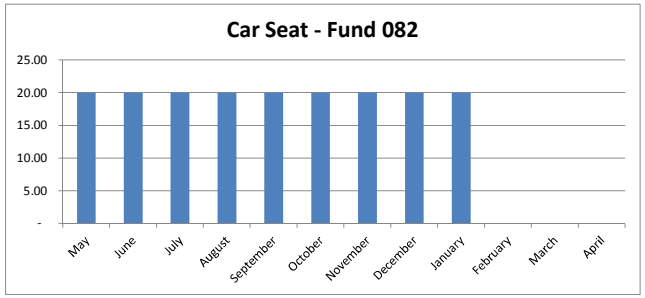


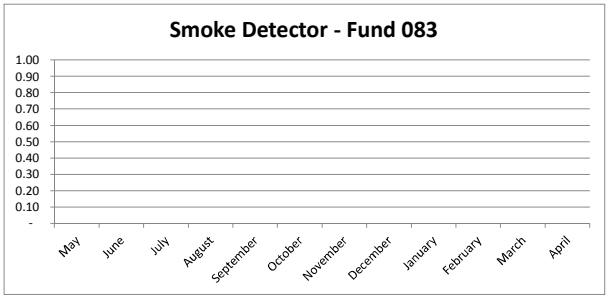








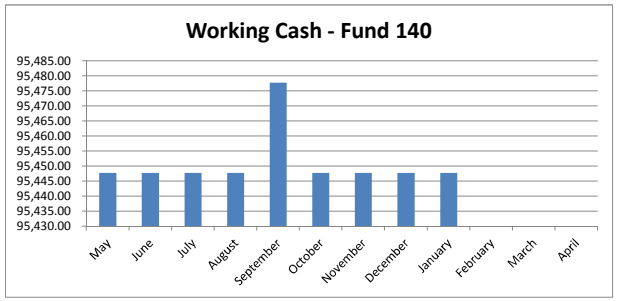


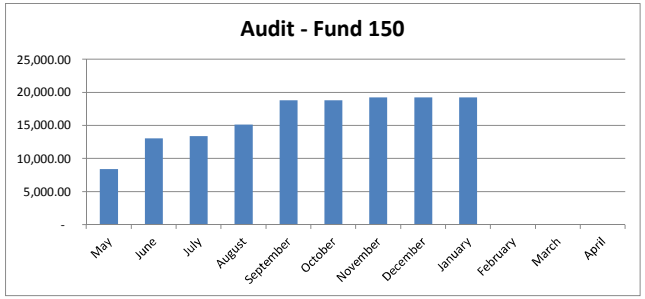


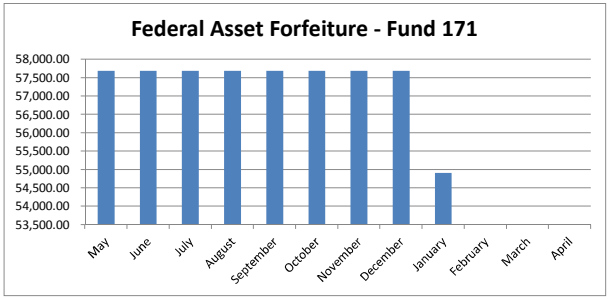
The bar graphs above will show trending of monthly cash balances for the purpose of reviewing the timing of significant changes in cash.

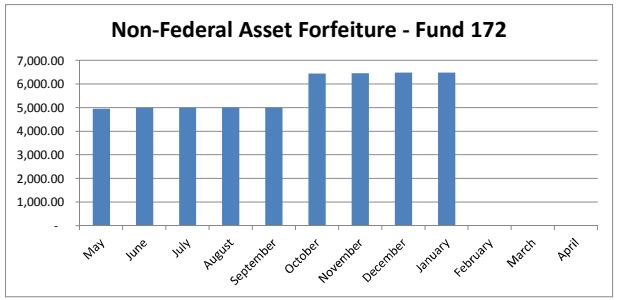
City of Canton

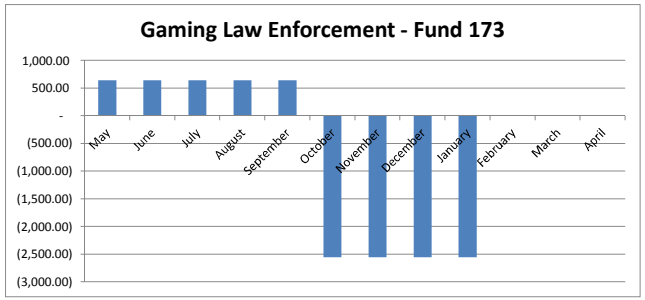
Program Fund Cash Trending Continued

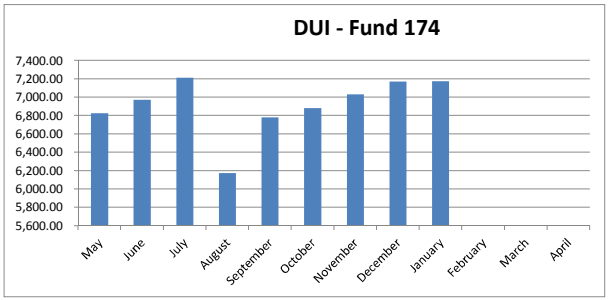


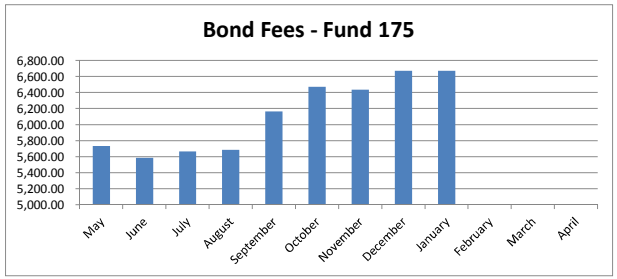








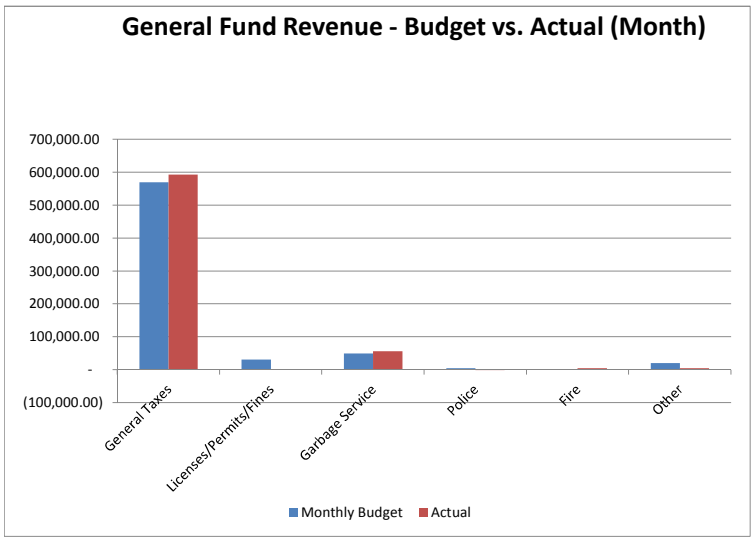


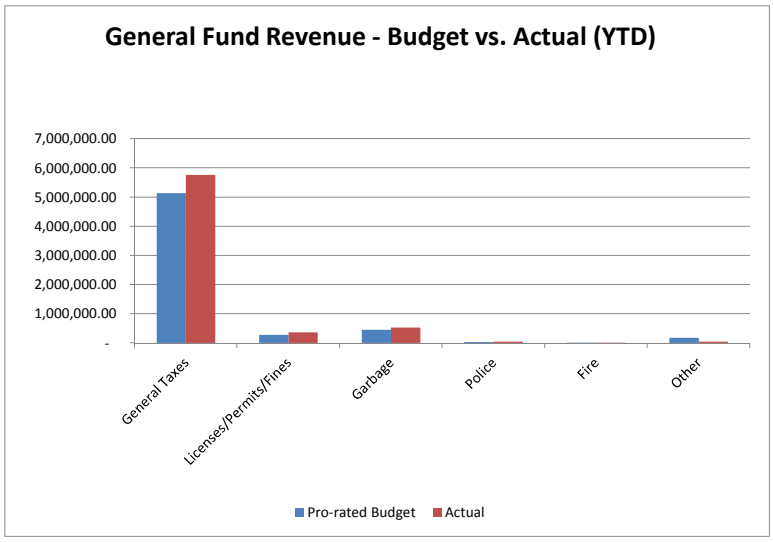


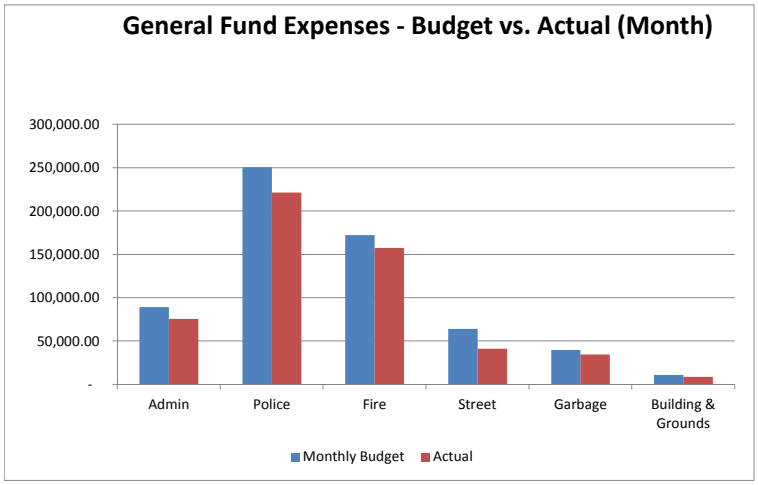
The bar graphs above will show trending of monthly cash balances for the purpose of reviewing the timing of significant changes in cash.

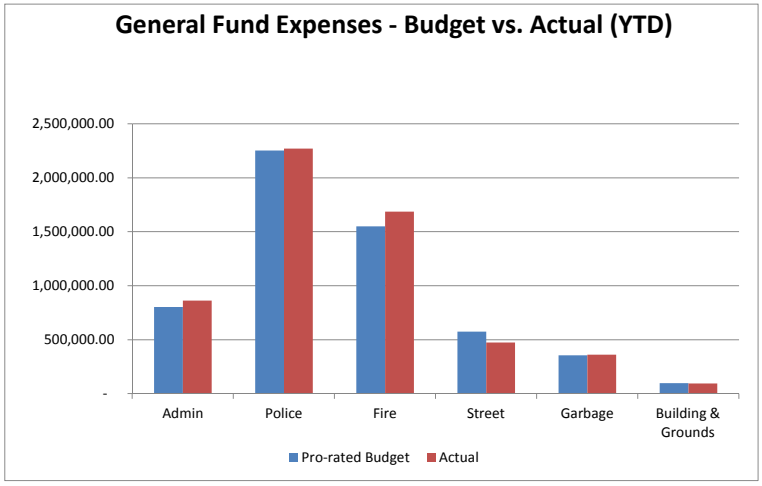
City of Canton

General Fund Revenues & Expenses







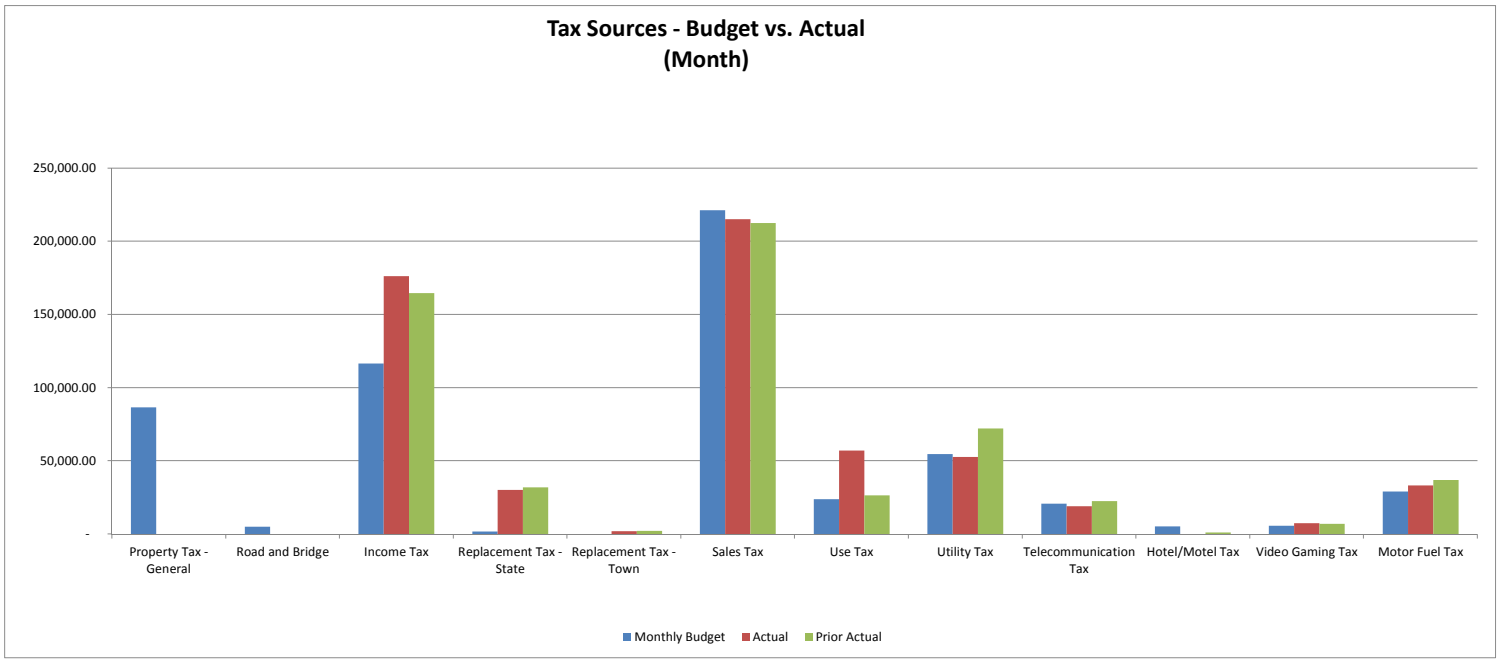


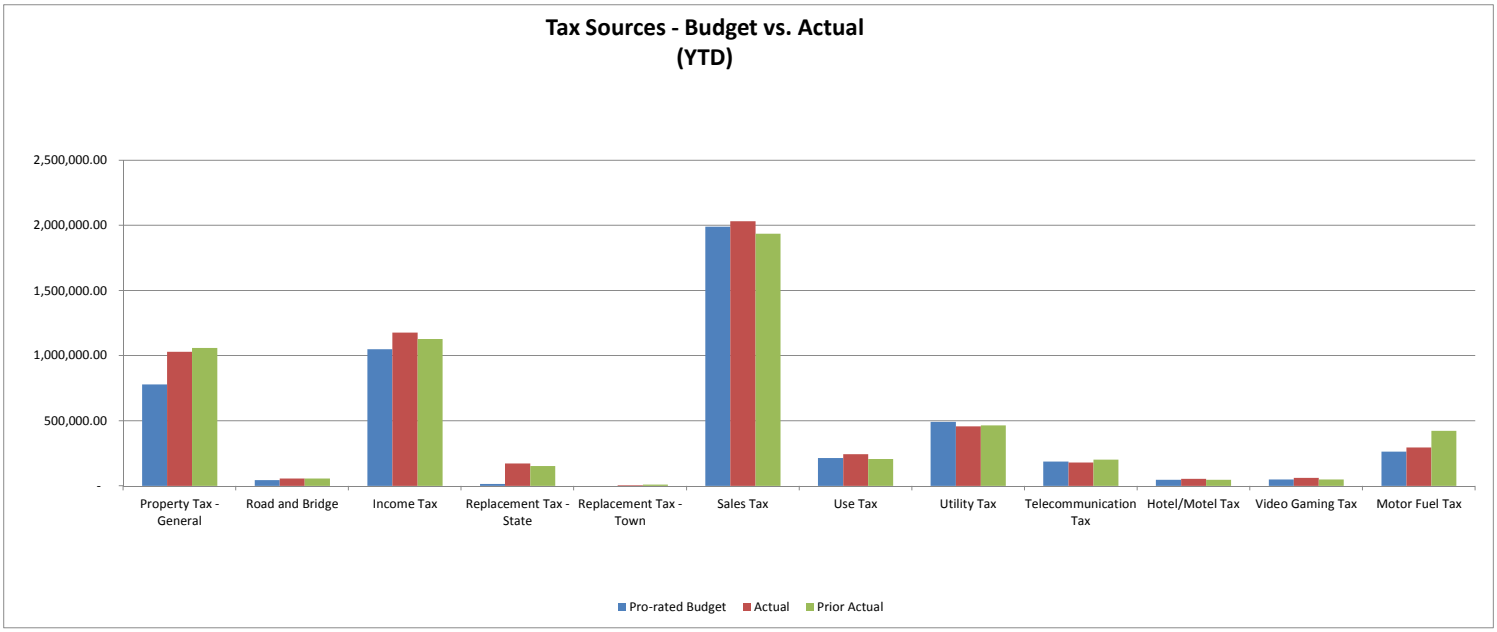
The bar graphs above will show trending of monthly revenue and expenses for the purpose of reviewing the timing of receipts and disbursements.

This page also shows the comparison of pro-rata budget and monthly tax sources to identify key changes in General Fund Activity.

City of Canton

General Tax Sources Trending





The bar graphs above will show trending of tax sources to see trending of tax revenues.

This page also shows the comparison of pro-rata budget, monthly tax source receipts, and prior year recipts to identify key changes in Fund Activity.

City of Canton

Summary of Monthly Inflows/Outflows - Supplemental Recap

Fund Number	**001**	**010**	****020**	****030**	****040**	**050**	**051**	**052**	**060**	**070**	**071**
Fund Name	**General Fund**	**Hotel/Motel**	**Workers Comp**	**Liability Insurance**	**Unemploy Ins**	**Video Gaming**	**Demolition**	**Sidewalk Program**	**Big Toot**	**Misc Police Grant**	**K-9**
Beginning Balance	$ 312,902.44	$ 28,106.35	$ (169,017.84)	$ 21,734.21	$ 9,142.70	$ -	$15,337.76	$ 42,595.88	$ 2,267.18	$ 1,500.00	$ 249.23
Cash Inflows	990,110.80	-	-			$8,792.84	$2,518.00	4,888.86			
Cash Outflows	708,746.18	-			5,466.81	$8,792.84		307.50			$36.99
Net Cash In/(Out) Mo.	281,364.62	-	-	-	(5,466.81)	-	$2,518.00	4,581.36	$0.00	$0.00	-$36.99
Ending Balance	**$ 594,267.06**	**$ 28,106.35**	**$ (169,017.84)**	**$ 21,734.21**	**$ 3,675.89**	**$0.00**	**$17,855.76**	**$ 47,177.24**	**$ 2,267.18**	**$ 1,500.00**	**$ 212.24**

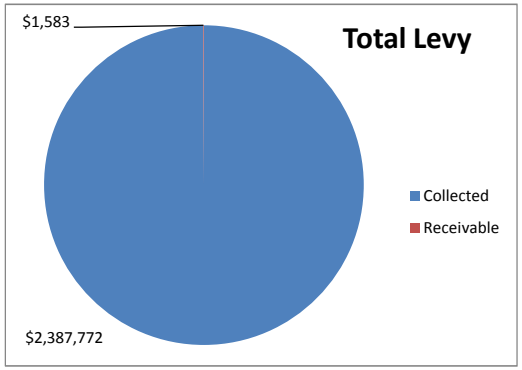
Fund Number	**072**	**073**	**081**	**082**	**083**	****110**	****120**	****130**	**140**	**150**	**171**
Fund Name	**Vehicle**	**Article 36 Seizures**	**Tech. Rescue**	**Car Seat**	**Smoke Detector**	**ESDA**	**Social Security**	**IMRF**	**Working Cash**	**Audit**	**Fed Asset Forf**
Beginning Balance	$ 3,024.81	$ 1,308.77	$ 28,267.61	$ 20.00	$ -	$ (75,565.24)	$ (254,945.36)	$ 581,167.69	$ 95,447.81	$ 19,238.60	$ 57,686.75
Cash Inflows								22,721.47			
Cash Outflows						$1,665.00	-	56,132.68			
Net Cash In/(Out) Mo.	$0.00	$0.00	$0.00	$0.00	-	-$1,665.00	(19,381.90)	(33,411.21)	$0.00	-	-$2,775.00
Ending Balance	**$ 3,024.81**	**$ 1,308.77**	**$ 28,267.61**	**$ 20.00**	**$ -**	**$ (77,230.24)**	**$ (274,327.26)**	**$ 547,756.48**	**$ 95,447.81**	**$ 19,238.60**	**$ 54,911.75**

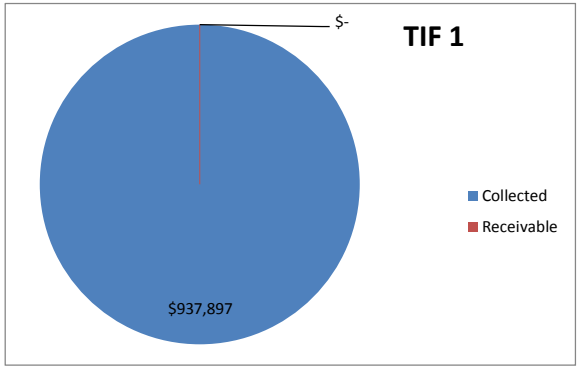
Fund Number	**172**	**173**	**174**	**175**	**199**	**200**	**201**	**202**	**300**	**310**	**370**
	Non-Federal Forfeiture	**Gaming**	**DUI**	**Bond Fees**	**DCCA Rev Loan**	**Motor Fuel Tax**	**TIF - Canton 1**	**TIF - Canton 2**	**Water & Sewer**	**Lake Development**	**Cemetary**
Beginning Balance	$ 6,449.26	$ (2,553.54)	$ 7,031.98	$ 6,493.39	$ 58,495.56	$ 217,760.71	$ 445,422.07	$ 126,666.47	$ 260,244.19	$ 16,803.12	$ 42,180.15
Cash Inflows	$39.37		200.00	$440.00	1,060.91	33,223.81	69.04	20.13	540,226.69	32.68	859.32
Cash Outflows			$60.25	$260.31		1,392.50	60,491.17		626,362.86	11,572.35	3,061.11
Net Cash In/(Out) Mo.	$39.37	$0.00	139.75	$179.69	1,060.91	31,831.31	(60,422.13)	20.13	(86,136.17)	(11,539.67)	(2,201.79)
Ending Balance	**$ 6,488.63**	**$ (2,553.54)**	**$ 7,171.73**	**$ 6,673.08**	**$ 59,556.47**	**$ 249,592.02**	**$ 384,999.94**	**$ 126,686.60**	**$ 174,108.02**	**$ 5,263.45**	**$ 39,978.36**

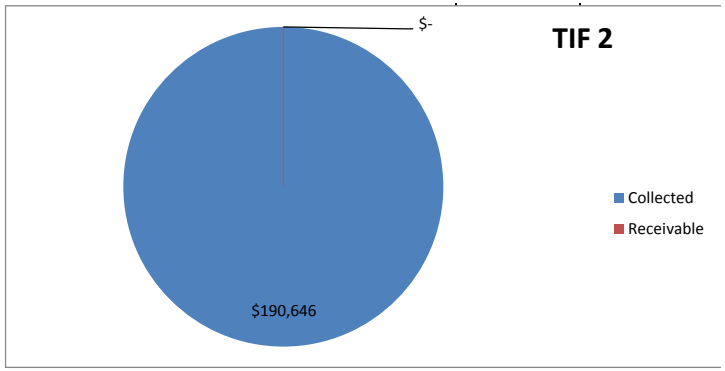
Pooled Cash Balance Funds 001-175	**$**	**963,976.32**
****Dedicated Fund Cash**	**$**	**52,591.24**
Unrestricted Cash-GenFund 001	**$**	**594,267.06**

City of Canton
Property Tax - Supplemental Recap

		2015								2016				
Fund Name	**Deposited To**	**May**	**June**	**July**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**Total**
Corporate	**General**	-	-	-	-	-	-	-	-	-	-	-	-	**-**
IMRF	**IMRF**	150,704.13	211,611.46	15,947.77	80,956.93	166,431.53	-	19,640.58	-	-	-	-		**645,292.40**
Fire Protection	**General**	23,581.52	33,112.03	2,495.44	12,667.77	26,042.47	-	3,073.26	-	-	-	-	-	**100,972.49**
Fire Pension	**Fire Pension**	128,892.03	180,983.99	13,639.59	69,239.64	142,343.11	-	16,797.89	-	-	-	-	-	**551,896.25**
Police Protection	**General**	11,803.83	16,574.36	1,249.11	6,340.91	13,035.65	-	1,538.34	-	-	-	-		**50,542.20**
Police Pension	**Police Pension**	75,919.92	106,603.09	8,033.99	40,783.50	83,842.86	-	9,894.27	-	-	-	-	-	**325,077.63**
Cemetery	**Cemetary**	4,726.75	6,637.09	500.20	2,539.17	5,220.04	-	616.03	-	-	-	-	-	**20,239.28**
Audit	**Audit**	3,300.89	4,634.95	349.32	1,773.21	3,645.37	-	430.18	-	-	-	-	-	**14,133.92**
Tort-Liability	**Liability Insurance**	37,735.66	52,986.58	3,993.26	20,271.25	41,673.72	-	4,917.89	-	-	-	-	-	**161,578.36**
Civil Defense	**Civil Defense**	871.64	1,223.91	92.24	468.24	962.59	-	113.59	-	-	-	-	-	**3,732.21**
Social Security	**IMRF**	46,475.96	65,259.31	4,918.18	24,966.47	51,326.16	-	6,056.96	-	-	-	-	-	**199,003.04**
Unemployment Ins	**Unemployment Ins**	12,781.08	17,946.59	1,352.52	6,865.88	14,114.90	-	1,665.68	-	-	-	-	-	**54,726.65**
Workers Comp	**Workers Comp**	47,638.32	66,891.43	5,041.17	25,590.89	52,609.83	-	6,208.45	-	-	-	-	-	**203,980.09**
Road & Bridge	**General**	13,310.25	19,808.49	1,439.14	6,927.30	15,112.52	-		-	-	-	-	-	**56,597.70**
Corporate-IH	**TIF-Canton 1**	357,758.17	49,661.55	3,469.75	204,440.61	318,111.10	-	4,455.60	-	-	-	-	-	**937,896.78**
Corporate	**TIF-Canton 2**	63,654.55	40,289.84	3,510.42	31,457.81	26,495.97	-	25,236.96	-	-	-	-	-	**190,645.55**
	Total	**$ 979,154.70**	**$ 874,224.67**	**$ 66,032.10**	**$ 535,289.58**	**$ 960,967.82**	**$ -**	**$ 100,645.68**	**$ -**	**$ -**	**$ -**	**$ -**	-	**3,516,314.55**







******Excludes TIF 1 and TIF 2***

Total Levy	
Collected	2,387,772.22
Receivable	1,582.83

TIF 1	
Collected	$ 937,896.78
Receivable	$ -

TIF 2	
Collectec	$ 190,645.55
Receivab	$ -

This recap shows the details of the property tax levy disbursements, along with pie charts indicating the status of the property tax disbursements.

City of Canton
TIF 1 - Supplemental Recap

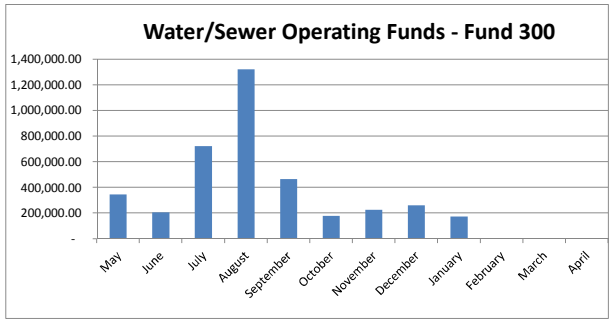
Fund Name	2015								2016				
TIF - Canton 1	May	June	July	August	September	October	November	December	January	February	March	April	Total
Beginning Balance	$579.95	$357,773.88	$399,476.15	$396,819.39	$585,424.72	$886,213.35	$753,150.85	$568,227.10	$445,422.07				
PROJECT EXPENSES													
BCBS-Health Insurance	1,268.88	1,268.88	1,268.88	1,268.88	1,268.88	1,268.88	1,268.88	1,268.88	1,268.88				11,419.92
SRPED-Spoon River Part	10,000.00			10,000.00									20,000.00
Engineer-Maurer Stutz	5,905.38	5,152.50	2,726.50	4,638.30	2,841.23	9,017.24	2,435.50	12,435.97	26,578.47				71,731.09
Environ Consulting (EOI)		315.00	1,342.50		5,291.25	7,067.50	4,966.25	1,854.24	540.57				21,377.31
The Economic Devel Group			0.00		4,293.20								4,293.20
Legal-Hinshaw & Culbrtn		1,173.67	253.50		2,651.92	276.00			69.50				4,424.59
Legal-Jacob & Klein					1,073.30								1,073.30
Daily Ledger - Adv	147.00	112.00											259.00
Miscellenaous		6,321.61	5,361.99	5,361.99	5,109.78	6,998.67	4,665.79	4,847.93					38,667.76
IEPA			602.98					65,000.00					65,602.98
Spoon River ColleGE								1,501.35					1,501.35
Redeve/AnnexationAgr						25,700.76							25,700.76
Ful Co Treas-46 W Chestnut St.	794.50												794.50
Geo Young & Sons						31,080.00							31,080.00
Concrete Removal Project						59,302.48		2,044.47					61,346.95
Transfers to 2011 Debt Certificate Acct													-
Canton Harvestor Inn							13,232.21						13,232.21
Cook Canton Real Estate								87,418.95					87,418.95
Hoerr Const							161,696.70						161,696.70
Fulton Co Treasurer							6,932.04						6,932.04
Canton Union School							696.72						696.72
SRC-Employ Testing													-
Whitney & Assoc.													-
Bond Payment													
Mileage-NR								289,459.38					
General Expenses													-
Total Expenses	18,115.76	14,343.66	11,556.35	21,269.17	22,529.56	140,711.53	195,894.09	465,831.17	28,457.42	-	-	-	918,708.71
PROJECT INCOMES													
Increment Received	357,758.17	49,661.55	3,469.75	204,440.61	318,111.10		4,475.15	-					937,916.33
Interest Income (.20%)	2.14	62.77	67.85	71.90	97.31	138.56	121.75	46.71	69.04				678.03
Misc Income						511.80	1,707.65	-					2,219.45
Transfers from TIF 1 Capital Imp.Investment													-
Due to General Fund	12,668.88	6,321.61	5,361.99	5,361.99	5,109.78	6,998.67	4,665.79	6,710.26					53,198.97
Transfer from Debt Cert	4,880.50							336,269.17					341,149.67
Sale of 61 E Side Square													-
Total Income	375,309.69	56,045.93	8,899.59	209,874.50	323,318.19	7,649.03	10,970.34	343,026.14	69.04	-	-	-	1,335,162.45
Ending Balance	**$357,773.88**	**$399,476.15**	**$396,819.39**	**$585,424.72**	**$886,213.35**	**$753,150.85**	**$568,227.10**	**$445,422.07**	**$417,033.69**	**$0.00**	**$0.00**	**$0.00**	

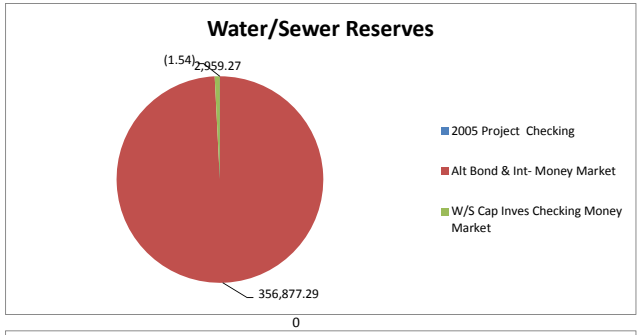
City of Canton
TIF 2 - Supplemental Recap

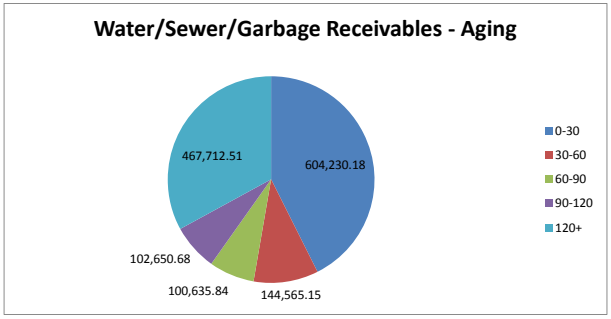
	2015								2016				
Fund Name	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**Total**
TIF 2 - Canton													
Beginning Balance	**$1,720.29**	**$65,001.21**	**$81,568.85**	**$85,093.15**	**$116,566.10**	**$139,593.22**	**$134,067.56**	**$122,644.23**	**$122,666.47**				
PROJECT EXPENSES													
Engineer-Maurer Stutz		23,732.50											$23,732.50
Legal-Beal													$0.00
Legal-Jacob & Klein					697.60								$697.60
Sidewalks													$0.00
Redevelopment Agmt						5,547.94	33,356.64						$38,904.58
Miscellaneous	374.32												$374.32
The Economic Devel Grp					2,790.40								$2,790.40
Due from Gen Fund													$0.00
G. Tucker													$0.00
Total Expenses	374.32	23,732.50	-	-	3,488.00	5,547.94	33,356.64	-	-	-	-	-	$66,499.40
PROJECT INCOME													
Tax Increment Recd	63,654.55	40,289.84	3,510.42	31,457.81	26,495.97		25,910.34						191,318.93
Due to TIF 1													-
Due to General Fund													-
Interest Income (.20%)	0.69	10.30	13.88	15.14	19.15	22.28	22.97	22.24	20.13				146.78
Total Income	63,655.24	40,300.14	3,524.30	31,472.95	26,515.12	22.28	25,933.31	22.24	20.13	-	-	-	$191,465.71
Ending Balance	**$65,001.21**	**$81,568.85**	**$85,093.15**	**$116,566.10**	**$139,593.22**	**$134,067.56**	**$126,644.23**	**$122,666.47**	**$122,686.60**	**$0.00**	**$0.00**	**$0.00**	

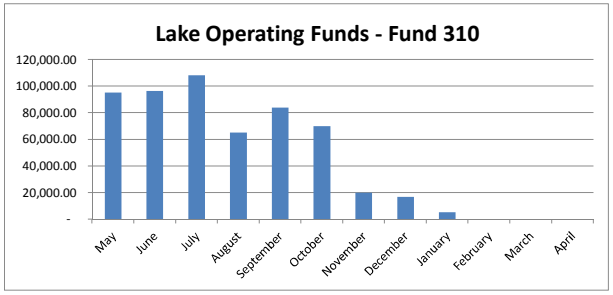
City of Canton

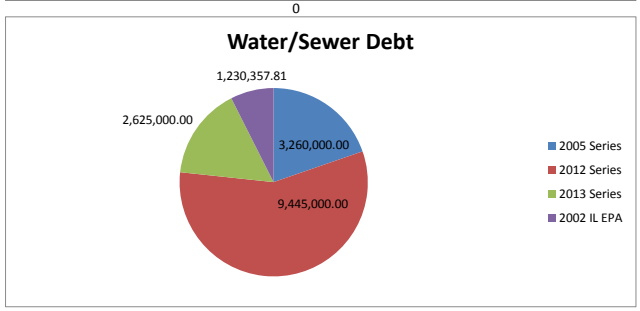
Enterprise Activities

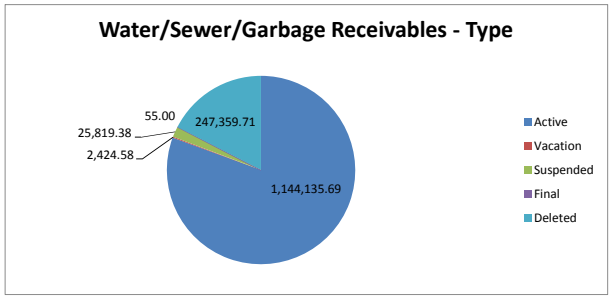


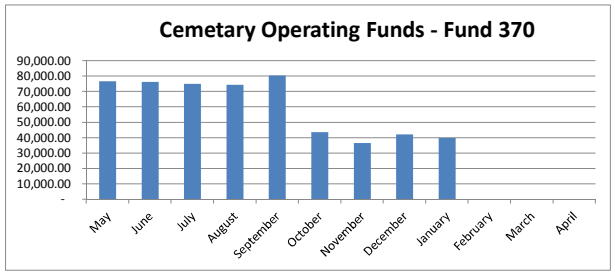


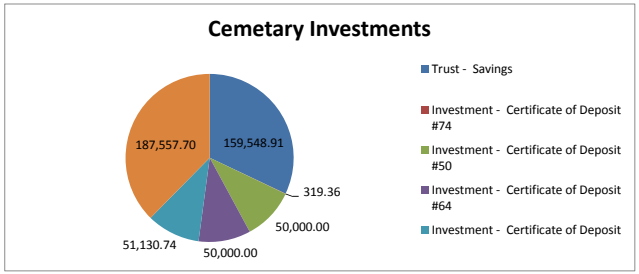


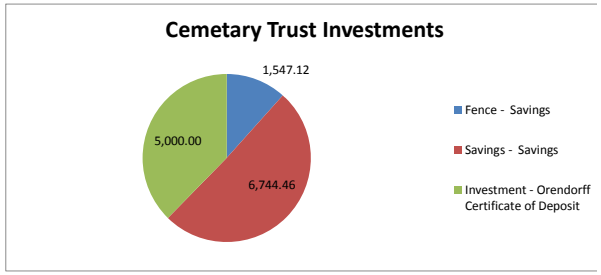










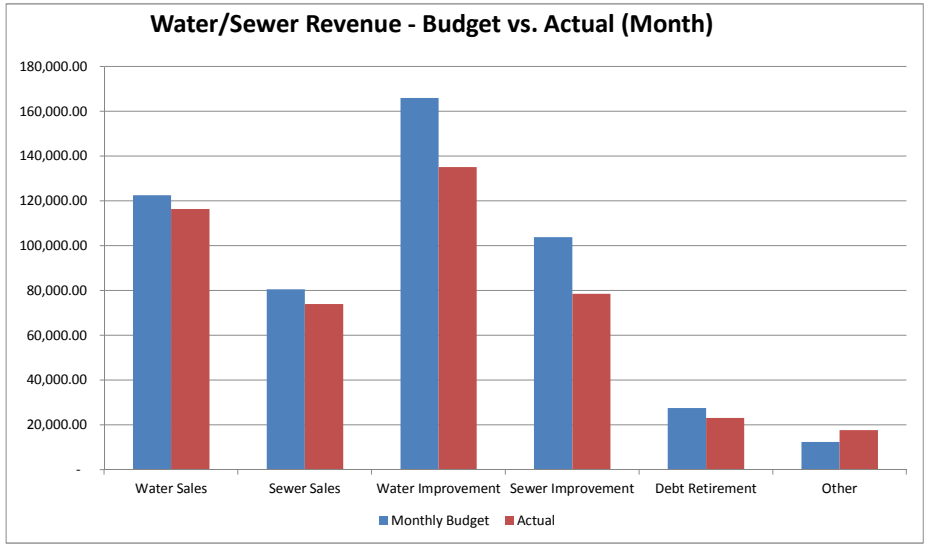


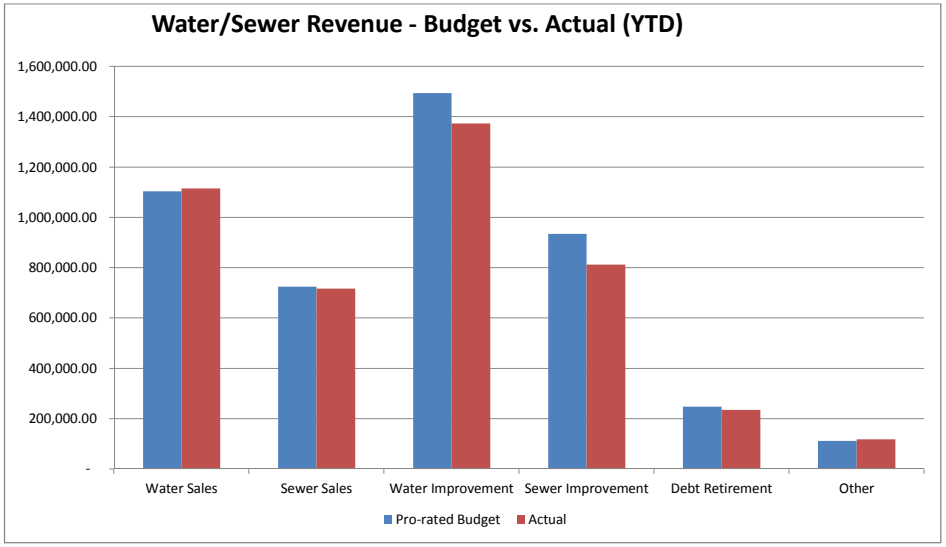
The bar graphs above will show trending of monthly cash balances for the purpose of reviewing the timing of significant changes in cash.

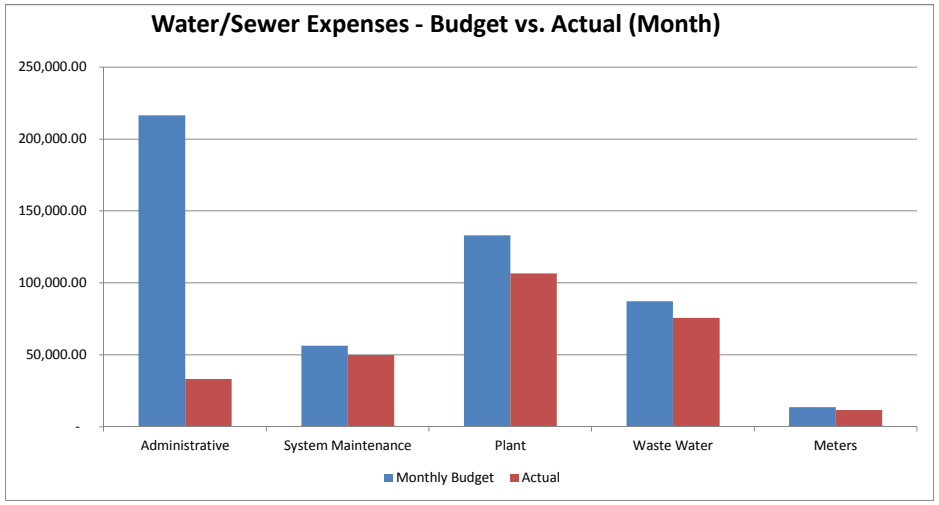
The pie charts above will show the various investments, receivables, and debt in percentage relationship to their Enterprise Activity.

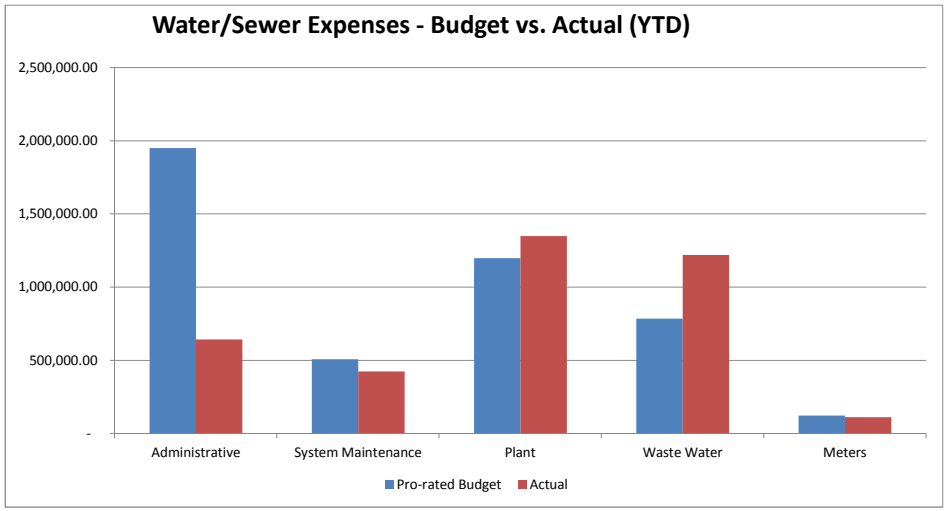
City of Canton

Enterprise Revenues & Expenses - Water/Sewer Operation







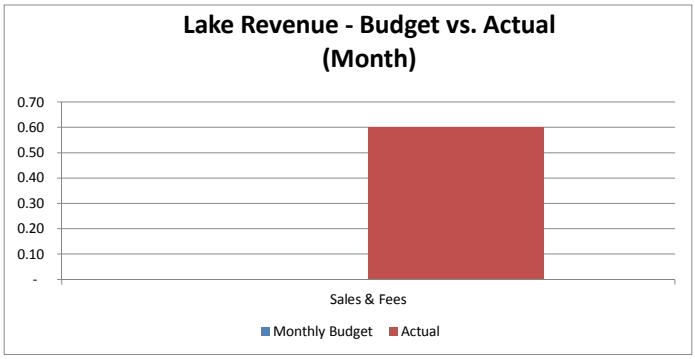


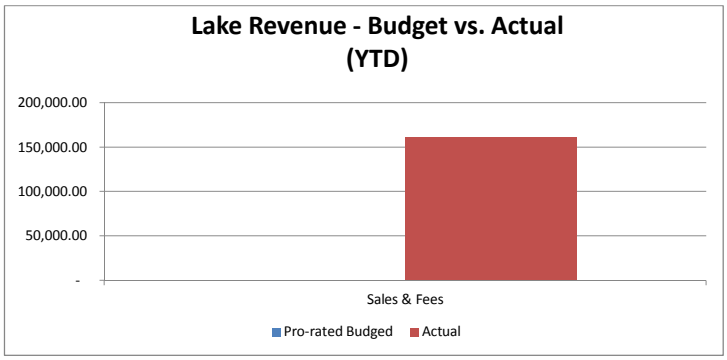
The bar graphs above will show trending of monthly revenue and expenses for the purpose of reviewing the timing of receipts and disbursements.

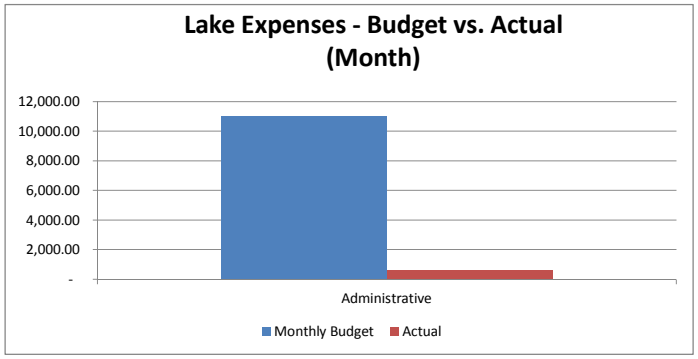
This page also shows the comparison of pro-rata budget and monthly tax sources to identify key changes in Enterprise Activity.

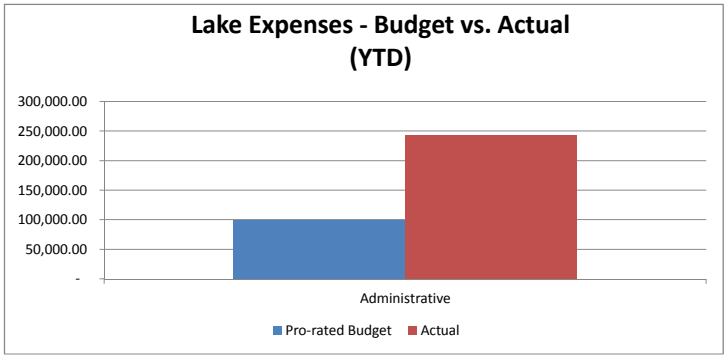
City of Canton

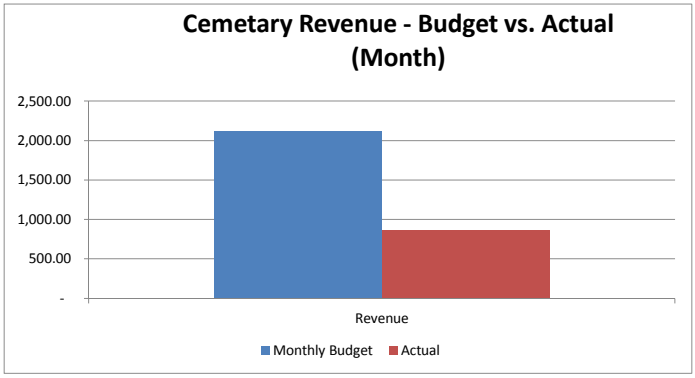
Enterprise Revenues & Expenses - Lake and Cemetary

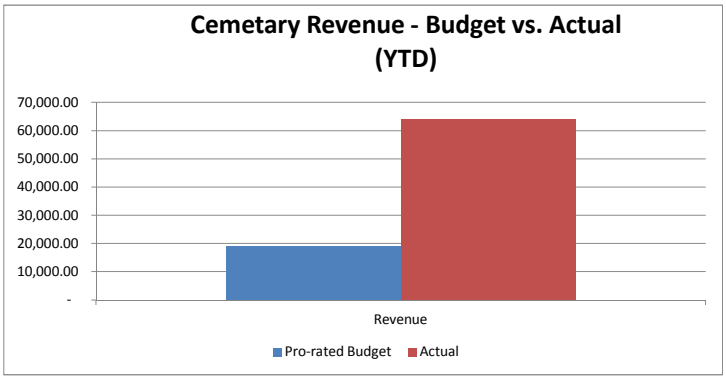


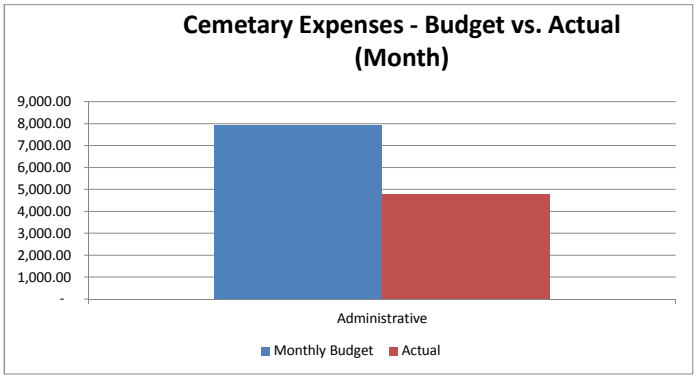


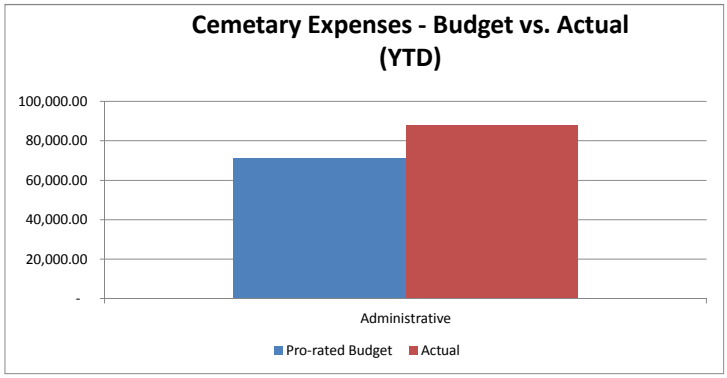












The bar graphs above will show trending of monthly revenue and expenses for the purpose of reviewing the timing of receipts and disbursements
This page also shows the comparison of pro-rata budget and monthly tax sources to identify key changes in Enterprise Activity

City of Canton
Water/Sewer Project Account - Supplemental Recap

	2015								2016				
Fund Name	**May**	**June**	**July**	**August**	**Sept**	**Oct**	**Nov**	**Dec**	**January**	**February**	**March**	**April**	**Total**
Beg. Balance	**$ 342,821.42**	**$ 277,981.62**	**$ 39,456.55**	**$ 5,148.97**	**$ 50,592.25**	**$ 39,816.65**	**$ 198.18**	**$ 238.22**	**$ 229.28**	**$ (1.54)**	**$ (1.54)**	**$ (1.54)**	
PROJECT EXPENSES													
WTP Filter Rehabilitation													$ -
Engineeering - Maurer-Stutz		12,436.26	334.39	31,647.86	10,788.33	2,442.31	17,611.21	1,262.69	7,779.69				$ 84,302.74
WTP Improvements	10,112.89	96,227.07											$ 106,339.96
WWTP Improvements	10,933.63												$ 10,933.63
WWTP Misc Impr-Leander	43,875.42	129,888.68	33,978.08	22,910.78		47,173.29	69,951.87	41,520.79					$ 389,298.91
Misc Charge						10.00	10.00	10.00	10.00				$ 40.00
Total Expenses	64,921.94	238,552.01	34,312.47	54,558.64	10,788.33	49,625.60	87,573.08	42,793.48	7,789.69	-	-	-	**$ 590,915.24**
PROJECT INCOME													
Interest Income (.35%)	82.14	26.94	4.89	1.92	12.73	7.13	1.91	1.06	0.11				$ 138.83
Transfer from Bond Alternate	-	-	-	-									$ -
Transfer from Capital Improvement	-	-	-			10,000.00	87,611.21	42,783.48	7,558.76				$ 147,953.45
Transfer from WS General Fund	-	-	-	100,000.00									$ 100,000.00
Total Income	82.14	26.94	4.89	100,001.92	12.73	10,007.13	87,613.12	42,784.54	7,558.87	-	-	-	248,092.28
Ending Balance	**$ 277,981.62**	**$ 39,456.55**	**$ 5,148.97**	**$ 50,592.25**	**$ 39,816.65**	**$ 198.18**	**$ 238.22**	**$ 229.28**	**$ (1.54)**	**$ (1.54)**	**$ (1.54)**	**$ (1.54)**	