



CITY OF CANTON COUNCIL AGENDA ITEM

SUBJECT: September 2015 Treasurer's Report

TYPE OF VOTE: Majority

ACTION REQUESTED: Approval by Council of the Report

BOARD/COMMISSION

REVIEW: City Council

DEPARTMENT: Finance

SUBMITTED BY: Dan Bender, CliftonLarsonAllen

FISCAL IMPACT: Expenses for the City

BACKGROUND: None

RECOMMENDATION: Accept

ATTACHMENTS: 15 pages of information



City of Canton

Treasurer's Report

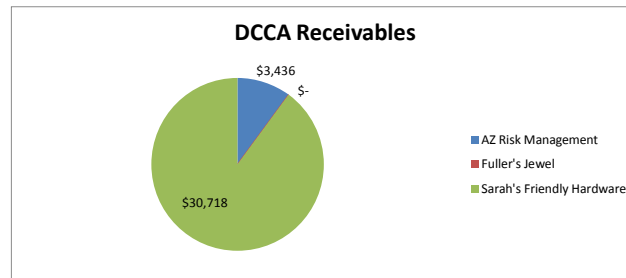
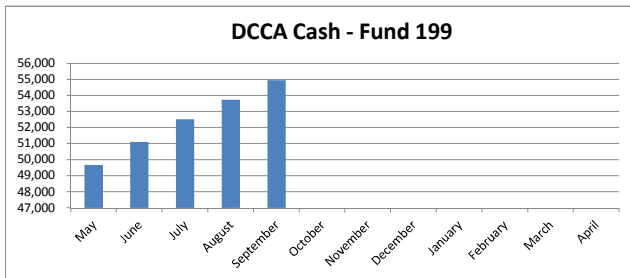
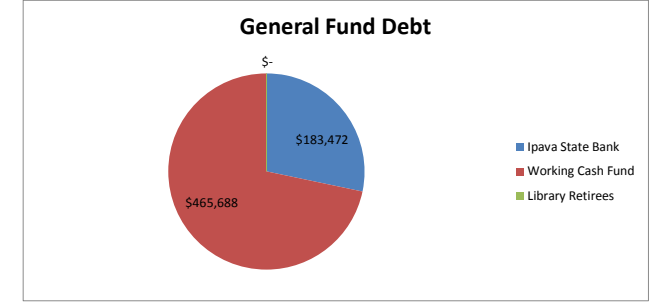
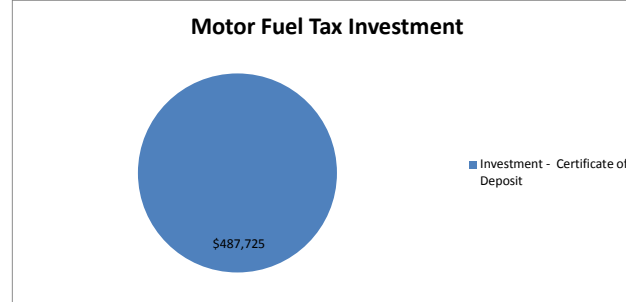
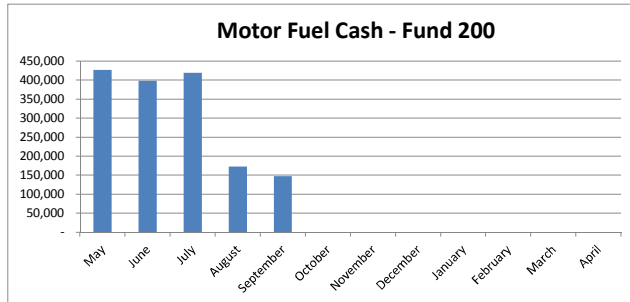
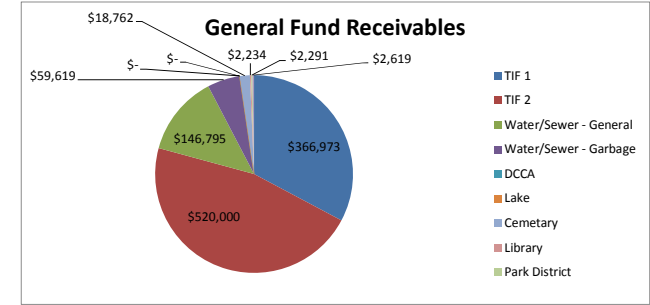
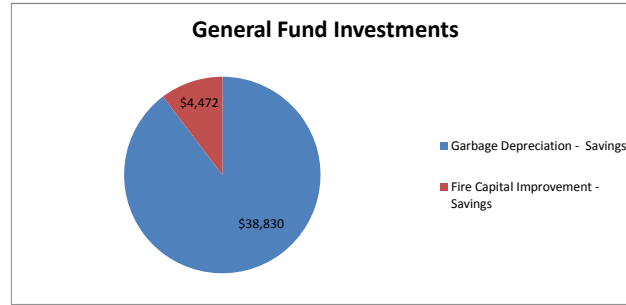
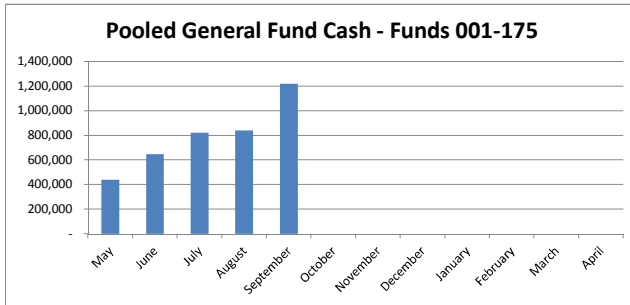
Month Ending September 30, 2015

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

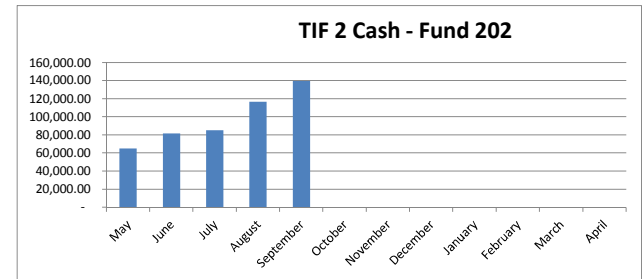
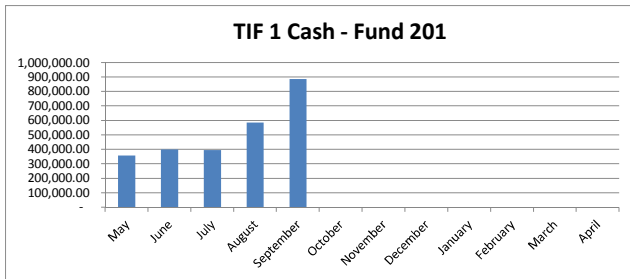
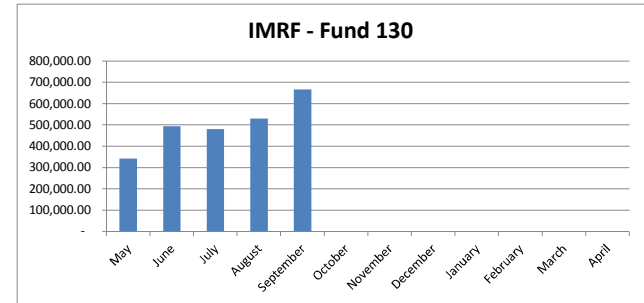
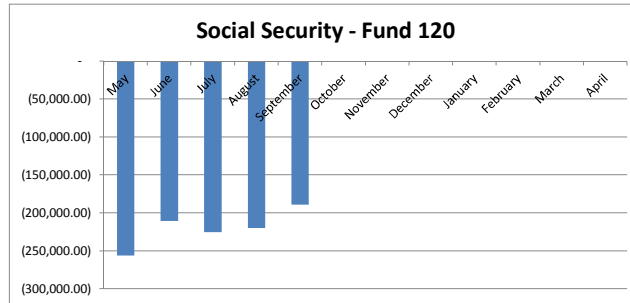
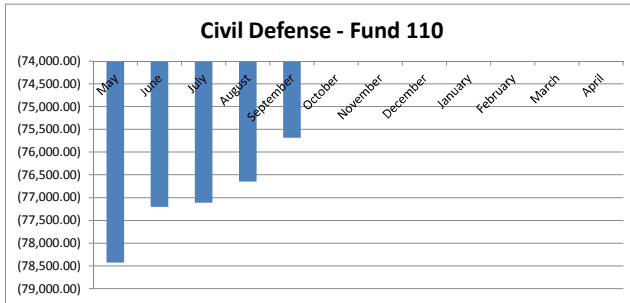
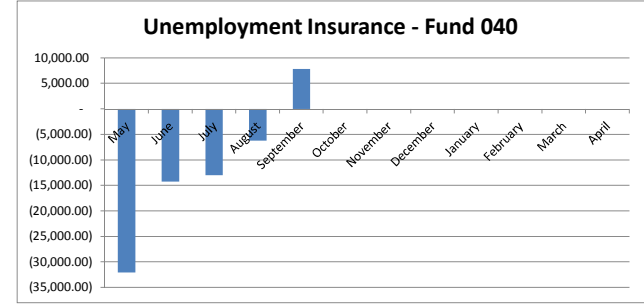
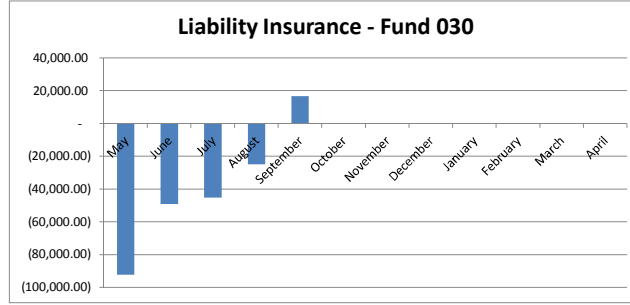
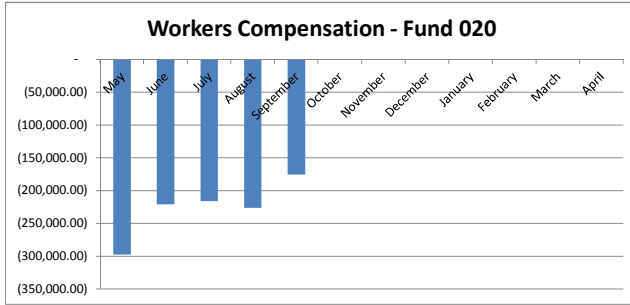


The bar graphs above will show trending of monthly cash balances for the purpose of reviewing the timing of significant changes in cash.

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

City of Canton

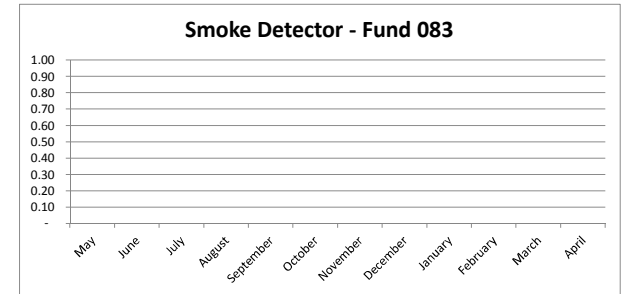
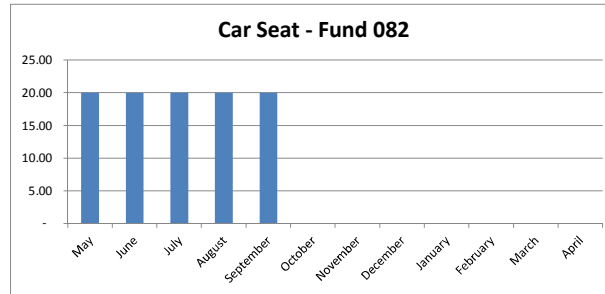
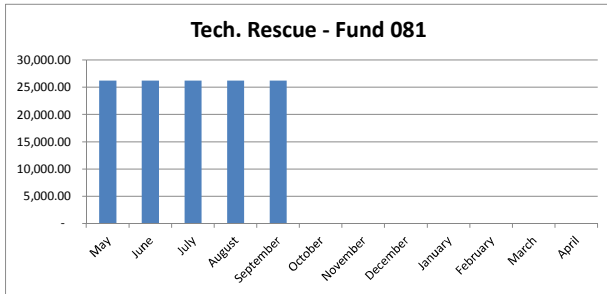
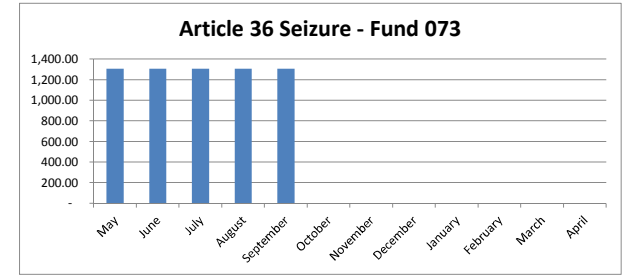
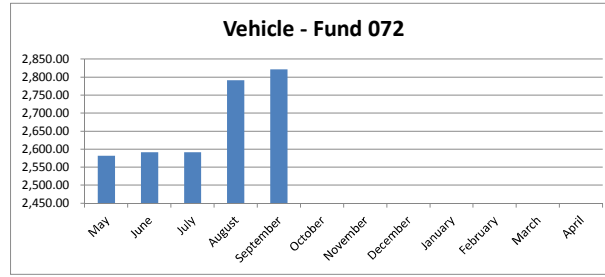
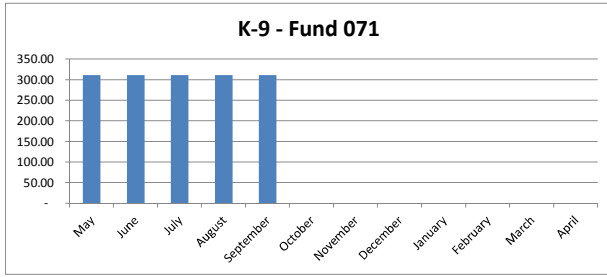
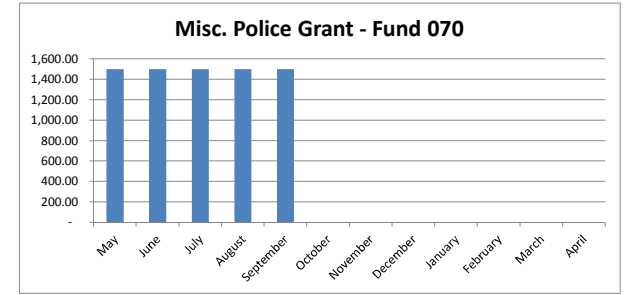
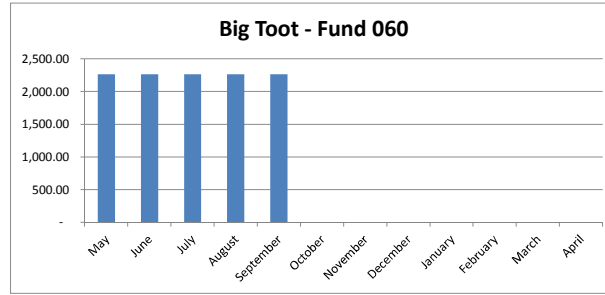
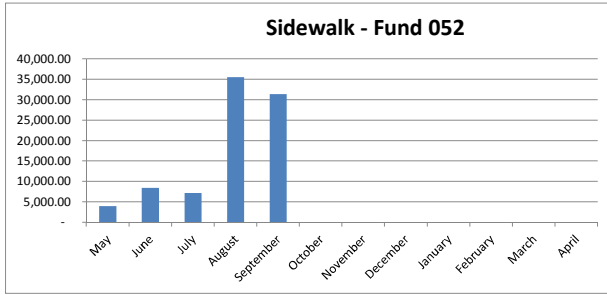
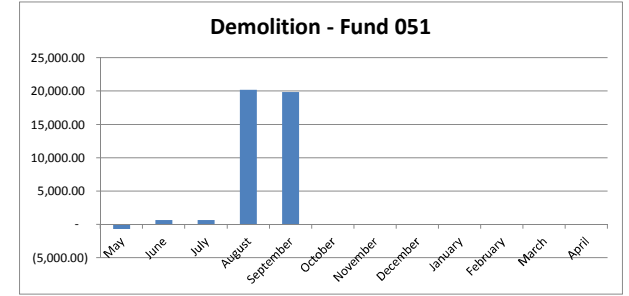
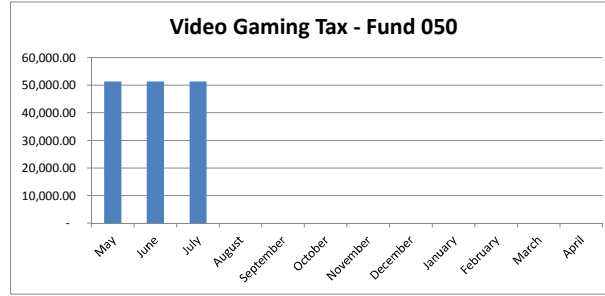
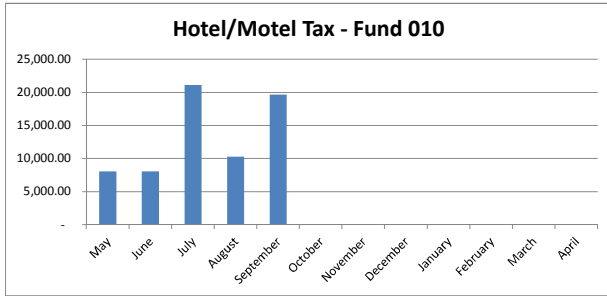
Dedicated Fund Cash Trending



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

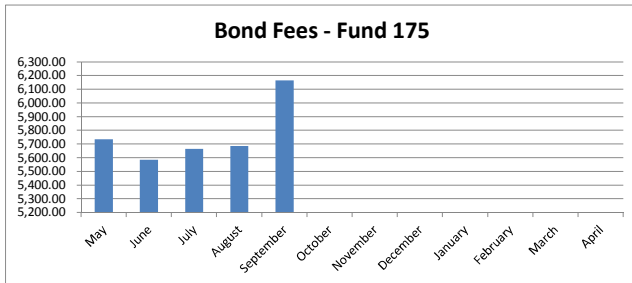
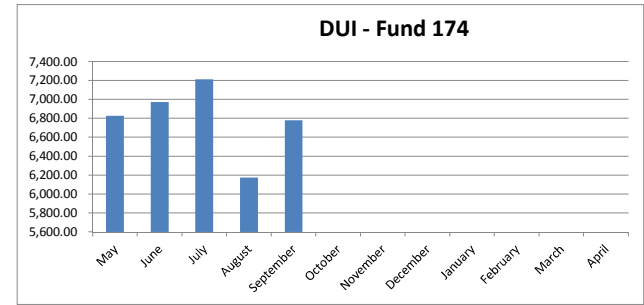
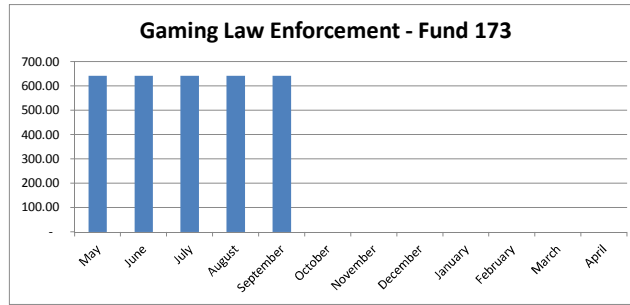
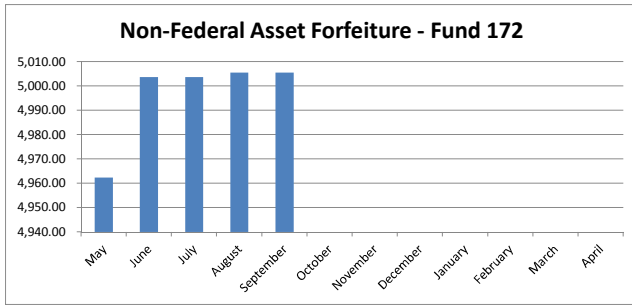
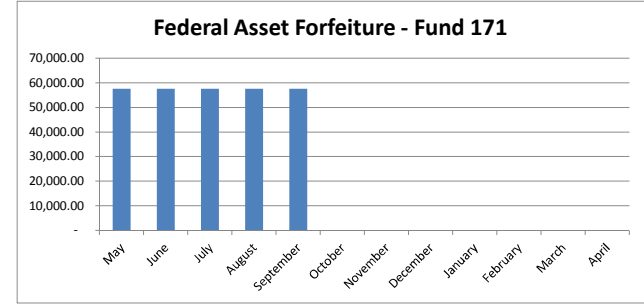
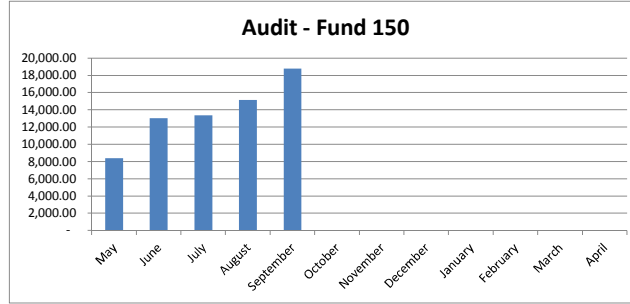
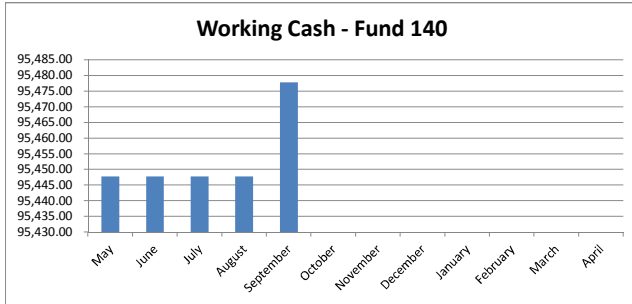
Program Fund Cash Trending



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

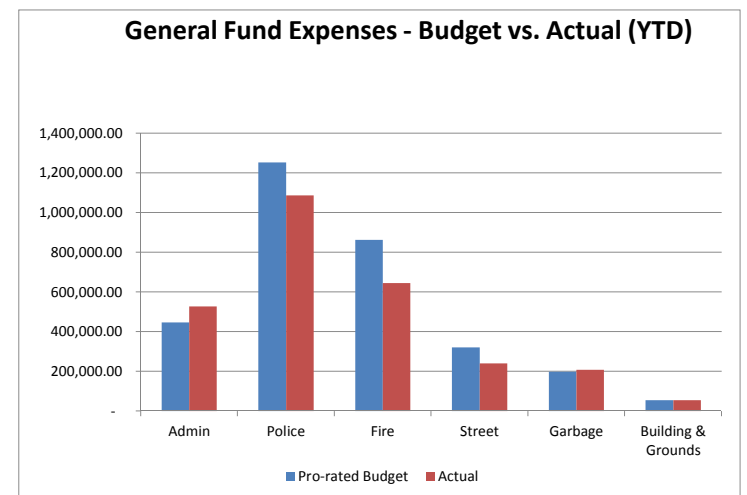
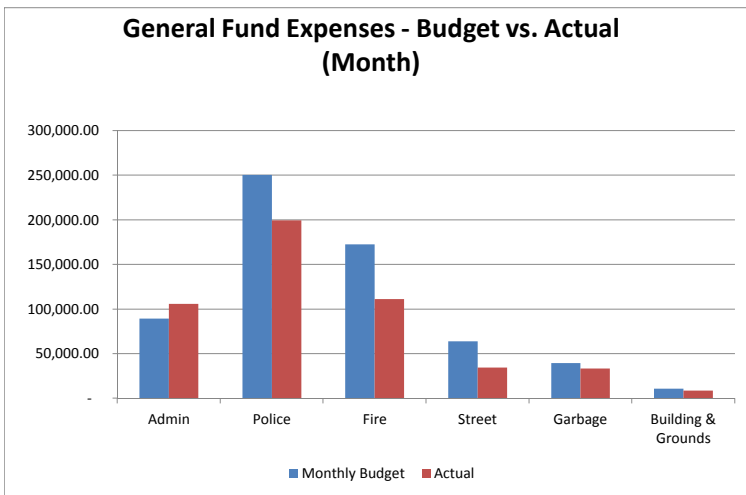
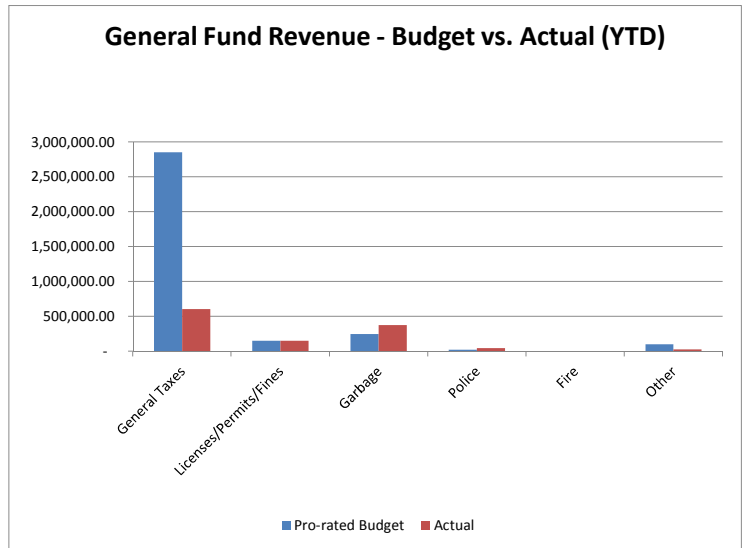
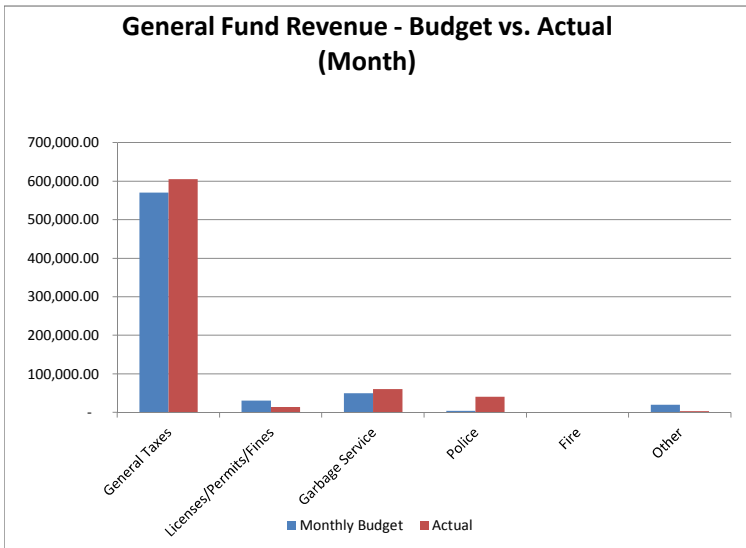
Program Fund Cash Trending Continued



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

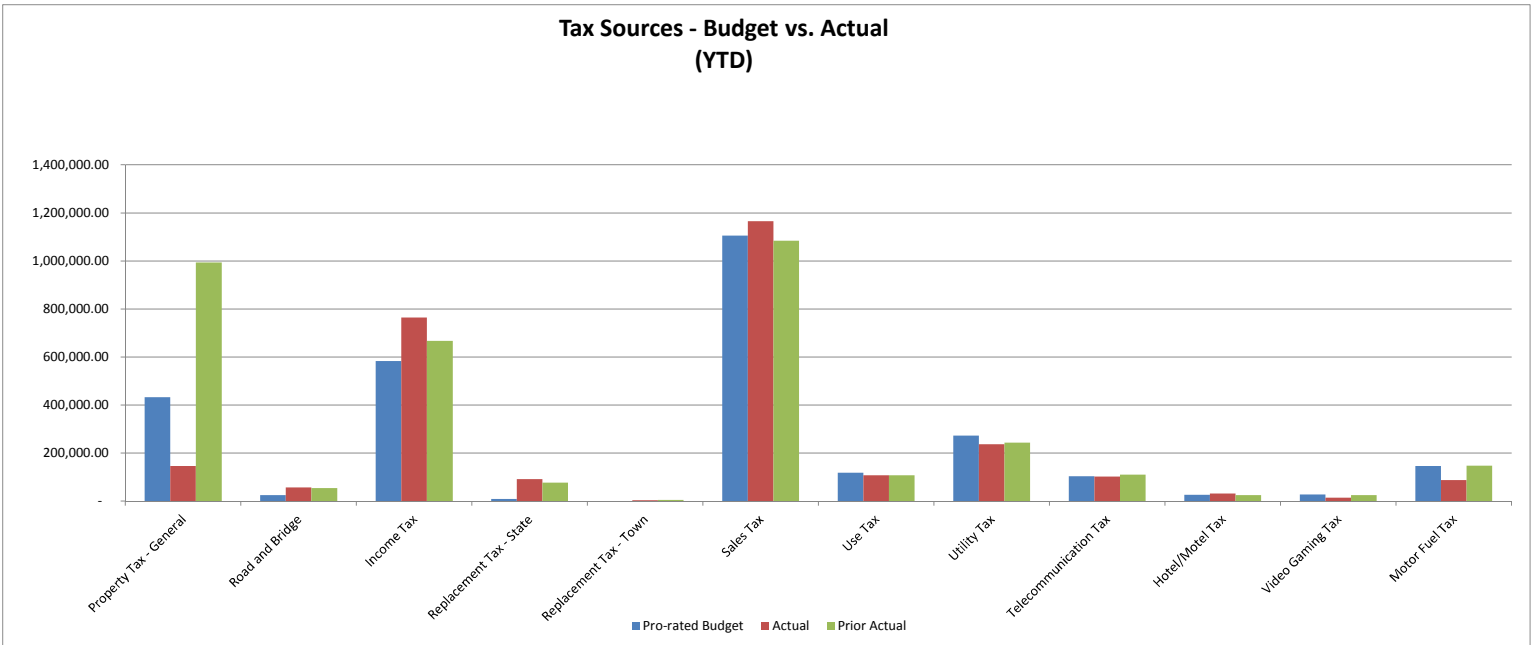
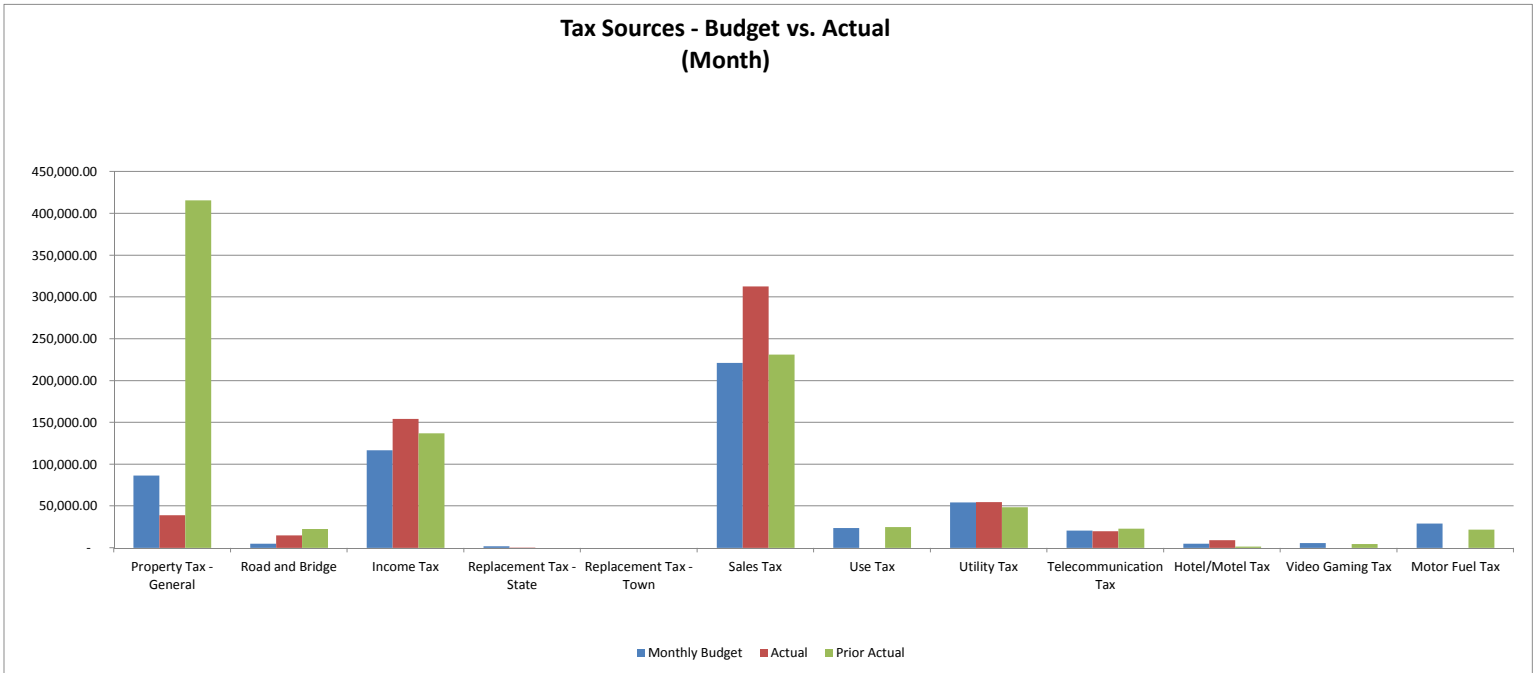


The bar graphs above will show trending of monthly revenue and expenses for the purpose of reviewing the timing of receipts and disbursements

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 receipts 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	\$ 576,758.92	\$ 10,301.89	\$ (225,836.12)	\$ (24,857.40)	\$ (6,188.92)	\$ -	\$ 20,192.14	\$ 35,560.72	\$ 2,267.18	\$ 1,500.00	\$ 311.21
Cash Inflows	1,419,816.06	9,372.19	52,609.83	41,673.72	14,114.90	4,162.72	-	-	-	-	-
Cash Outflows	1,071,836.28	-	2,000.00	-	85.66	4,162.72	292.50	4,162.72	-	-	-
Net Cash In/(Out) Mo.	347,979.78	9,372.19	50,609.83	41,673.72	14,029.24	-	(292.50)	(4,162.72)	-	-	-
Ending Balance	\$ 924,738.70	\$ 19,674.08	\$ (175,226.29)	\$ 16,816.32	\$ 7,840.32	\$ -	\$ 19,899.64	\$ 31,398.00	\$ 2,267.18	\$ 1,500.00	\$ 311.21

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	\$ 2,792.01	\$ 1,308.77	\$ 26,267.61	\$ 20.00	\$ -	\$ (76,641.42)	\$ (219,899.17)	\$ 531,085.74	\$ 95,447.81	\$ 15,163.05	\$ 57,686.75
Cash Inflows	80.00	-	-	-	-	962.59	51,326.16	189,761.77	-	3,645.37	-
Cash Outflows	50.00	-	-	-	-	-	20,298.66	53,439.57	-	-	-
Net Cash In/(Out) Mo.	30.00	-	-	-	-	962.59	31,027.50	136,322.20	-	3,645.37	-
Ending Balance	\$ 2,822.01	\$ 1,308.77	\$ 26,267.61	\$ 20.00	\$ -	\$ (75,678.83)	\$ (188,871.67)	\$ 667,407.94	\$ 95,447.81	\$ 18,808.42	\$ 57,686.75

Fund Number	172	173	174	175	199	200	201	202	300	310	370
Fund Name	Non-Fed Asset Forf	Gaming Law Enforcement	DUI	Bond Fees	DCCA Rev Loan	Motor Fuel Tax	TIF - Canton 1	TIF - Canton 2	Water & Sewer	Lake Development	Cemetery
Beginning Balance	\$ 5,003.60	\$ 641.46	\$ 6,174.34	\$ 5,685.82	\$ 53,730.95	\$ 173,221.03	\$ 585,424.72	\$ 116,566.10	\$ 1,323,337.07	\$ 65,269.55	\$ 74,533.51
Cash Inflows	-	-	607.64	480.00	1,215.28	27.80	318,208.41	26,515.12	518,558.89	69,587.71	8,914.99
Cash Outflows	-	-	-	-	-	25,189.75	17,419.78	3,488.00	1,376,525.70	50,789.44	2,884.73
Net Cash In/(Out) Mo.	-	-	607.64	480.00	1,215.28	(25,161.95)	300,788.63	23,027.12	(857,966.81)	18,798.27	6,030.26
Ending Balance	\$ 5,003.60	\$ 641.46	\$ 6,781.98	\$ 6,165.82	\$ 54,946.23	\$ 148,059.08	\$ 886,213.35	\$ 139,593.22	\$ 465,370.26	\$ 84,067.82	\$ 80,563.77

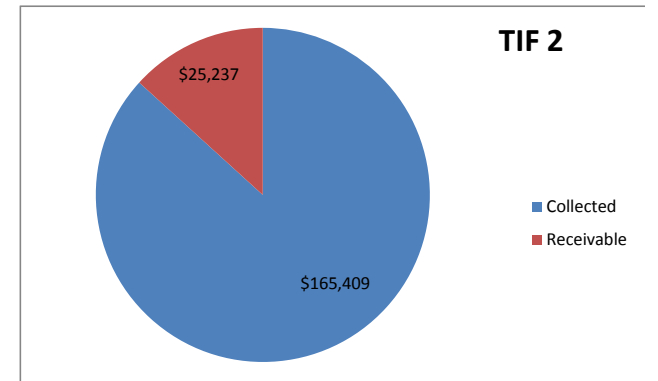
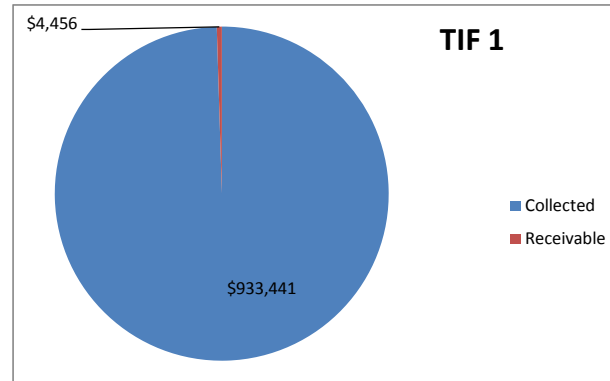
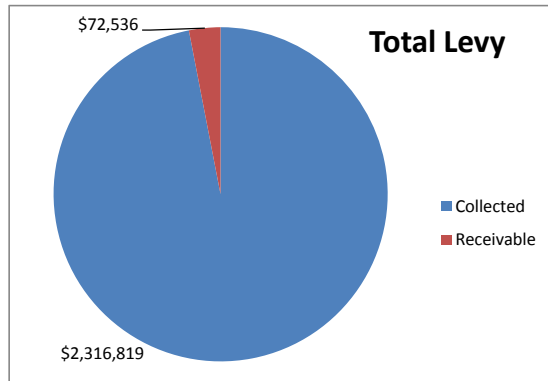
Pooled Cash Balance Funds001-175 \$ 1,473,030.83

**Dedicated Fund Cash \$ 252,287.79

Unrestricted Cash-GenFund 001 \$ 924,738.70

**City of Canton
Property Tax - Supplemental Recap**

Fund Name	Deposited To	2015								2016				Total	
		May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr		
Corporate	General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IMRF	IMRF	150,704.13	211,611.46	15,947.77	80,956.93	166,431.53									625,651.82
Fire Protection	General	23,581.52	33,112.03	2,495.44	12,667.77	26,042.47									97,899.23
Fire Pension	Fire Pension	128,892.03	180,983.99	13,639.59	69,239.64	142,343.11									535,098.36
Police Protection	General	11,803.83	16,574.36	1,249.11	6,340.91	13,035.65									49,003.86
Police Pension	Police Pension	75,919.92	106,603.09	8,033.99	40,783.50	83,842.86									315,183.36
Cemetery	Cemetery	4,726.75	6,637.09	500.20	2,539.17	5,220.04									19,623.25
Audit	Audit	3,300.89	4,634.95	349.32	1,773.21	3,645.37									13,703.74
Tort-Liability	Liability Insurance	37,735.66	52,986.58	3,993.26	20,271.25	41,673.72									156,660.47
Civil Defense	Civil Defense	871.64	1,223.91	92.24	468.24	962.59									3,618.62
Social Security	IMRF	46,475.96	65,259.31	4,918.18	24,966.47	51,326.16									192,946.08
Unemployment Ins	Unemployment Ins	12,781.08	17,946.59	1,352.52	6,865.88	14,114.90									53,060.97
Workers Comp	Workers Comp	47,638.32	66,891.43	5,041.17	25,590.89	52,609.83									197,771.64
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									933,441.18
Corporate	TIF-Canton 2	63,654.55	40,289.84	3,510.42	31,457.81	26,495.97									165,408.59
	Total	\$ 979,154.70	\$ 874,224.67	\$ 66,032.10	\$ 535,289.58	\$ 960,967.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,415,668.87



***Excludes TIF 1 and TIF 2

Total Levy
 Collected 2,316,819.10
 Receivable 72,535.95

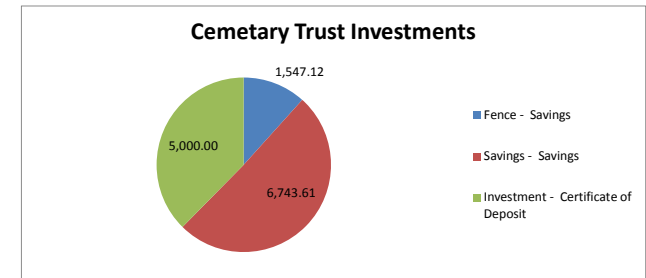
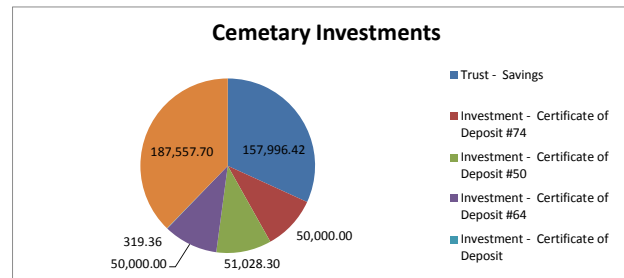
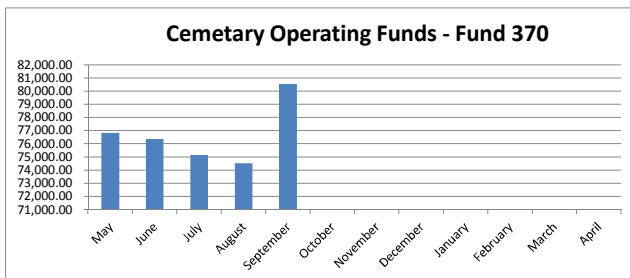
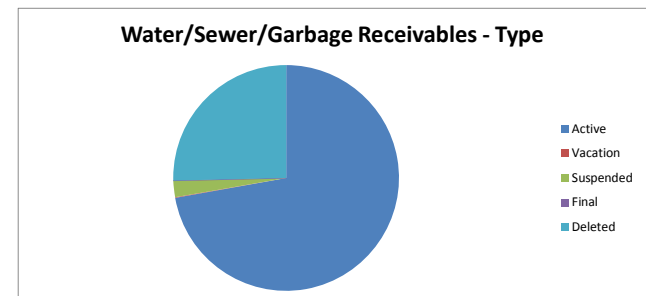
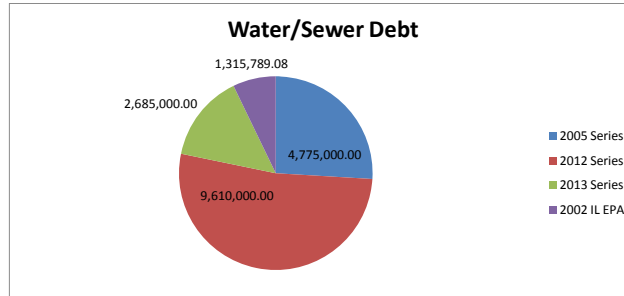
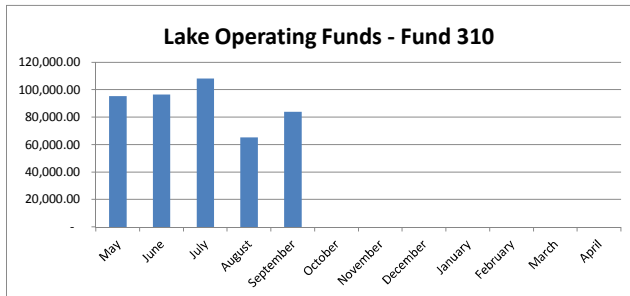
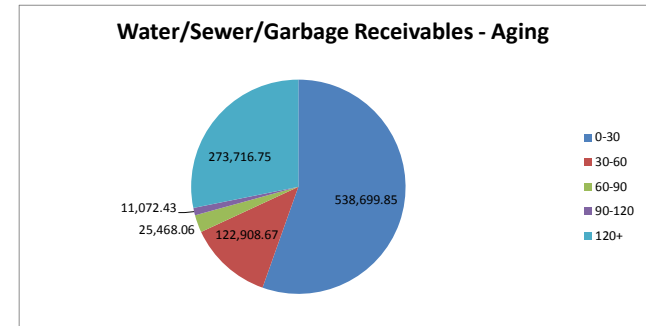
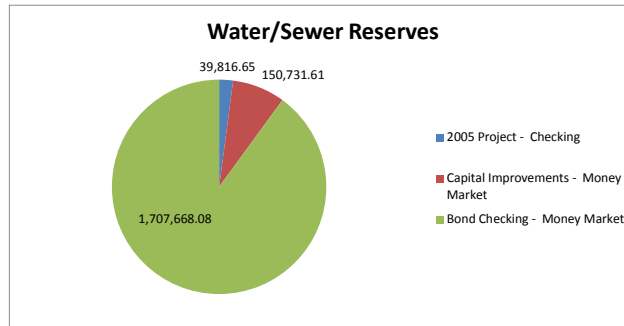
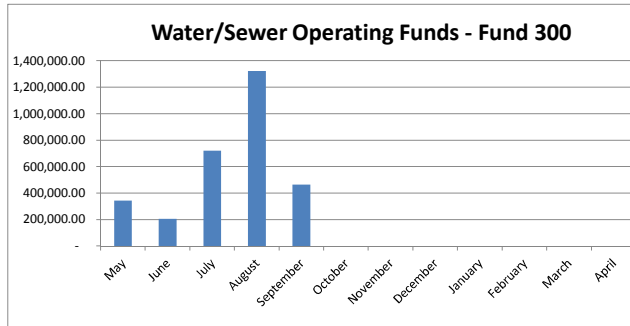
TIF 1
 Collected \$ 933,441.18
 Receivable \$ 4,455.60

TIF 2
 Collected \$ 165,408.59
 Receivable \$ 25,236.96

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

Enterprise Activities

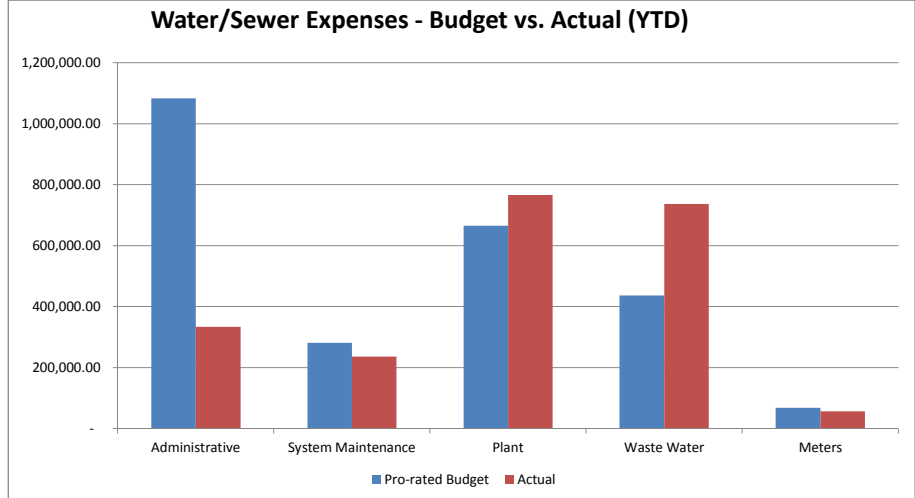
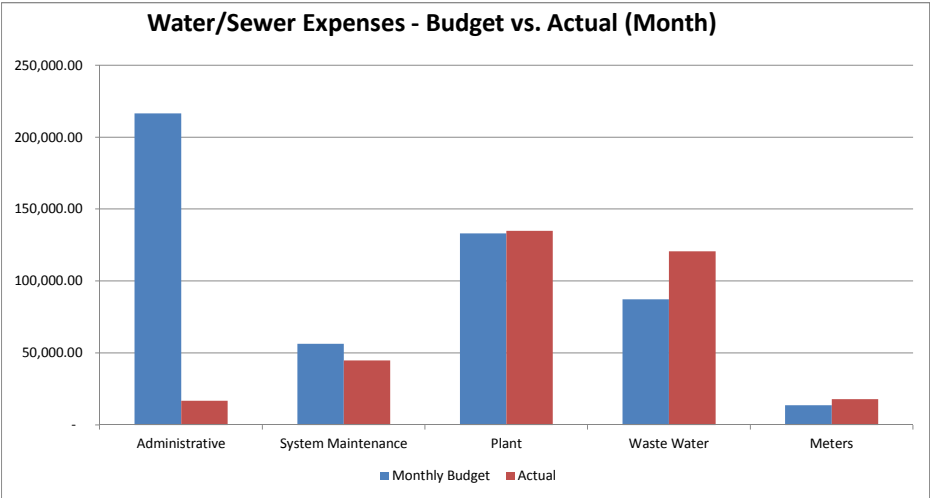
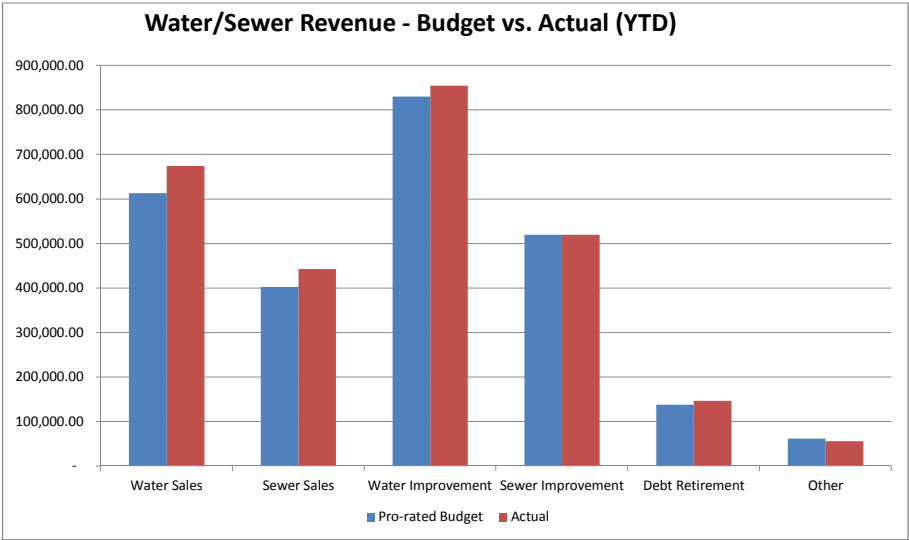
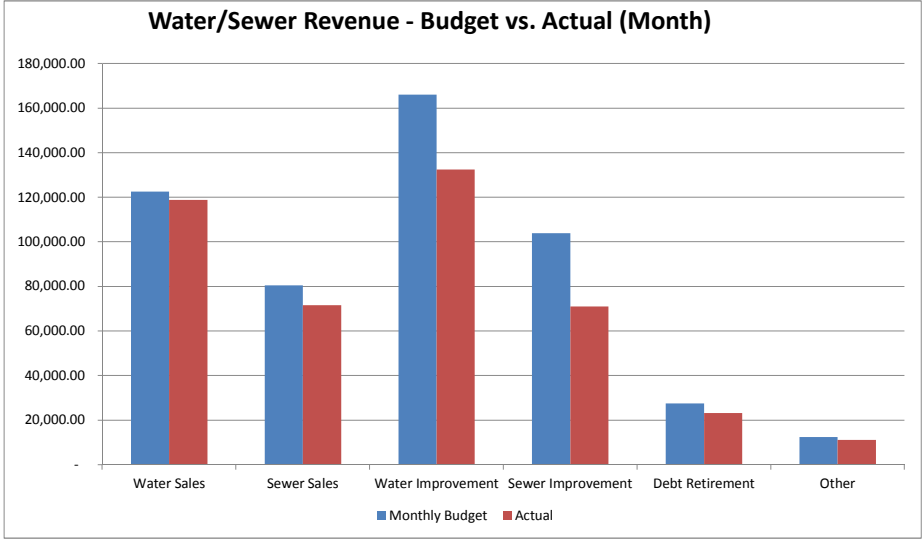


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City of Canton

Enterprise Revenues & Expenses - Water/Sewer Operation

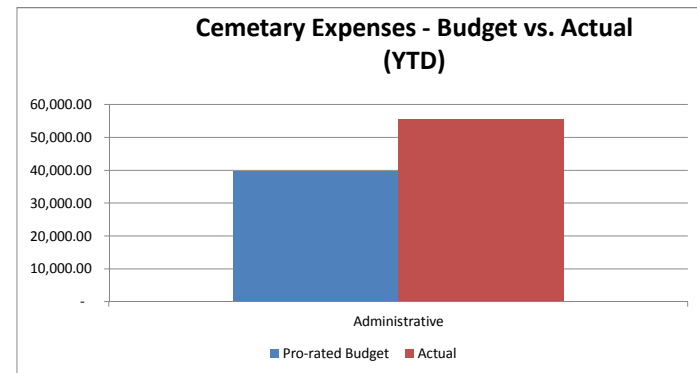
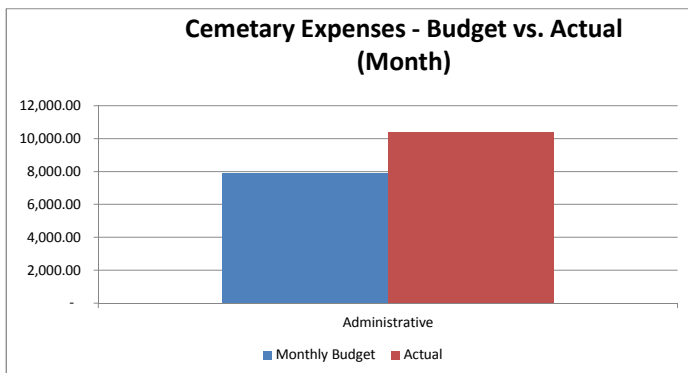
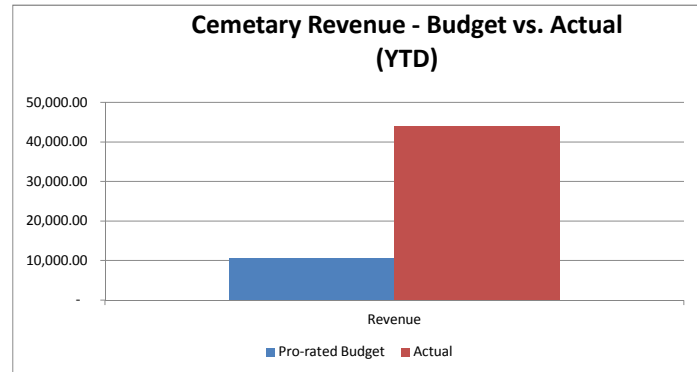
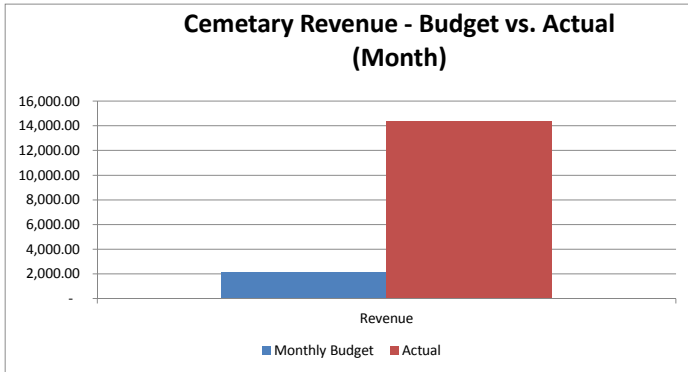
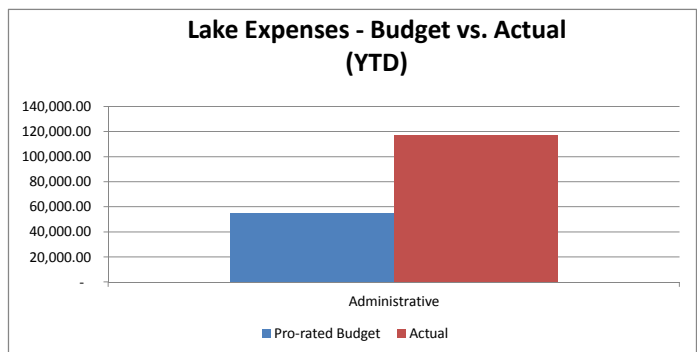
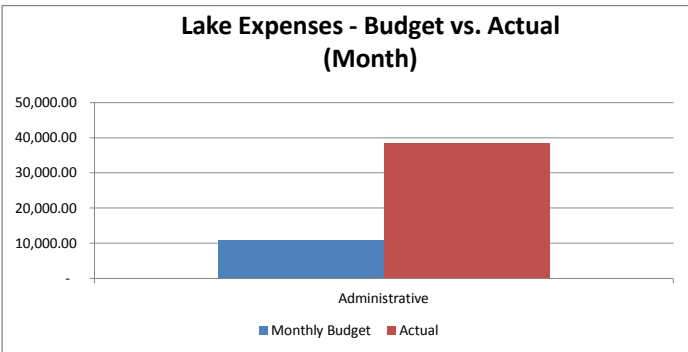
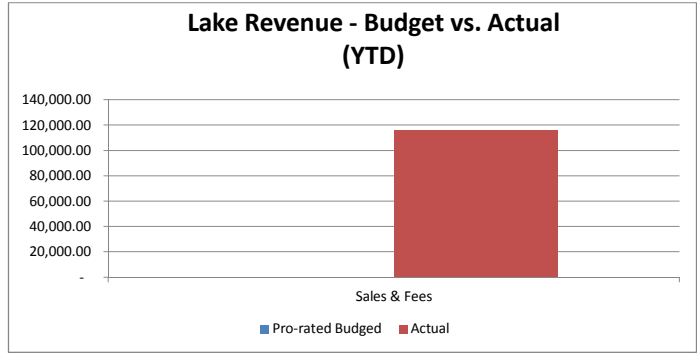
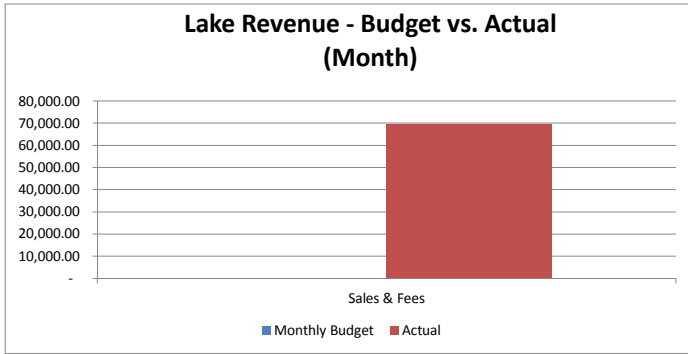


The bar graphs above will show trending of monthly revenue and expenses for the purpose of reviewing the timing of receipts and disbursements.

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



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