



City of Canton

Treasurer's Report

Month Ending December 31, 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.

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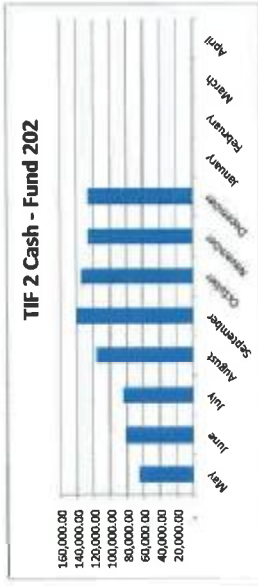
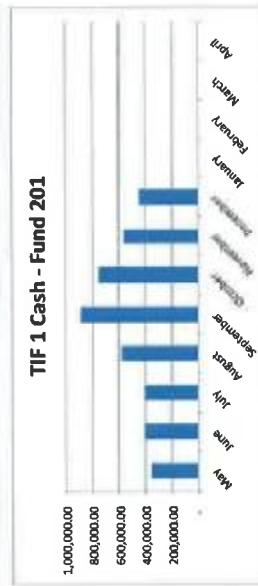
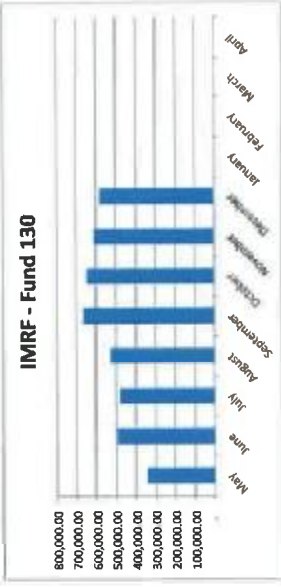
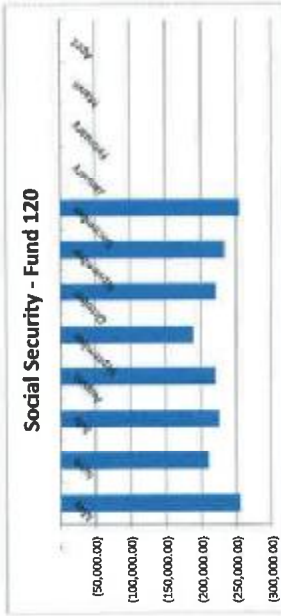
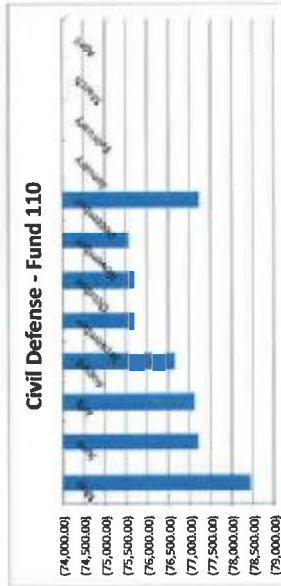
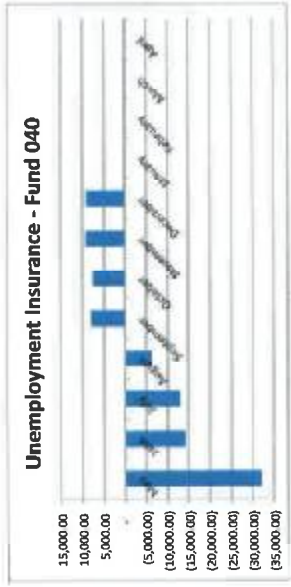
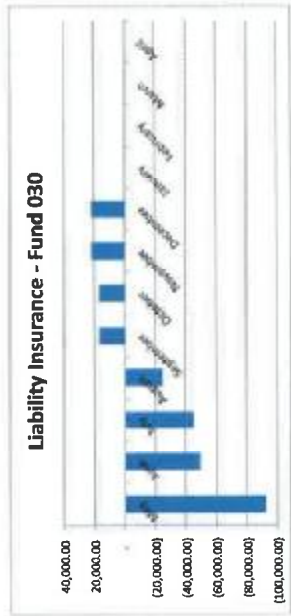
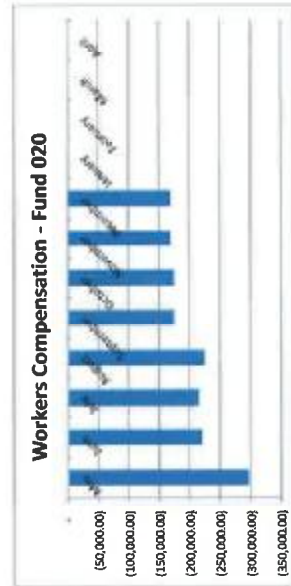


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City of Canton

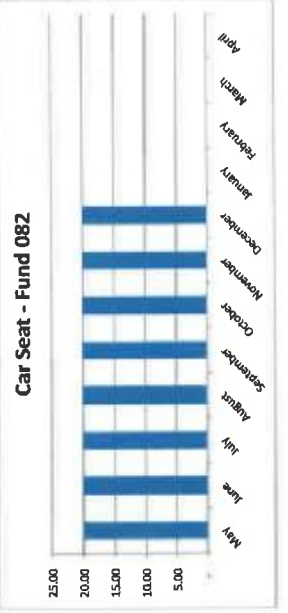
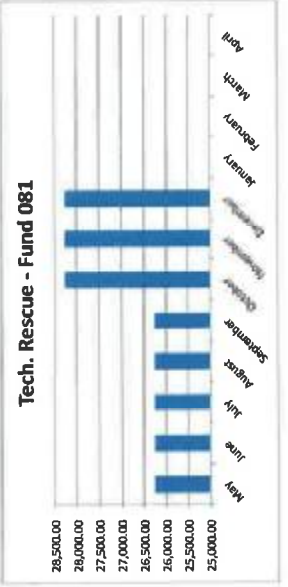
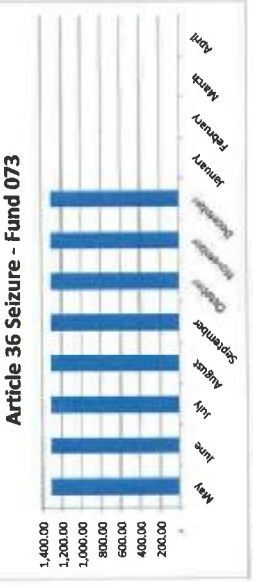
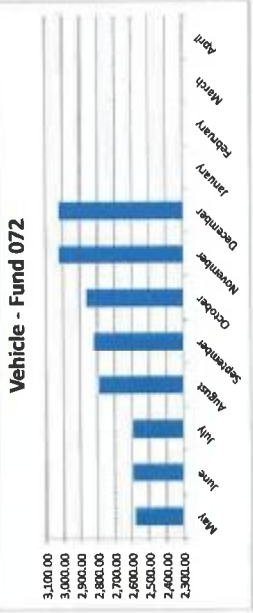
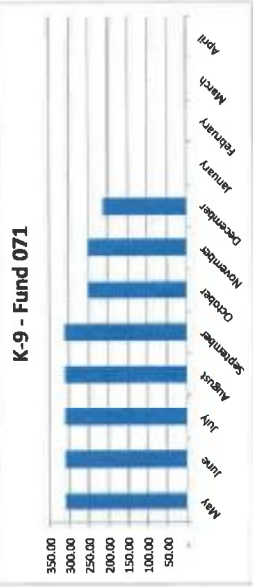
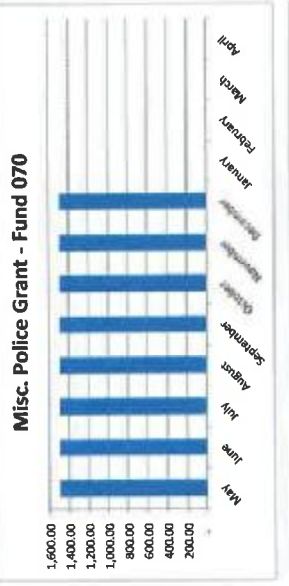
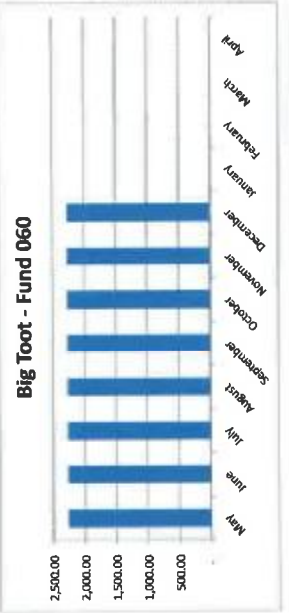
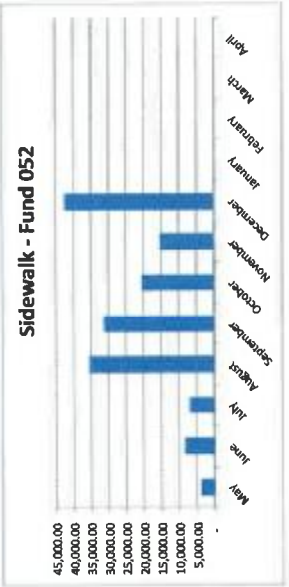
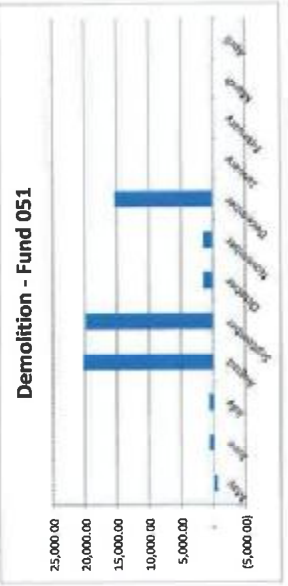
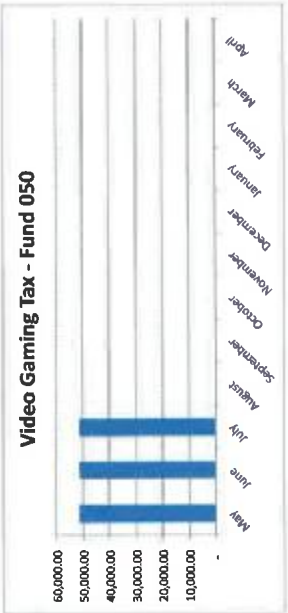
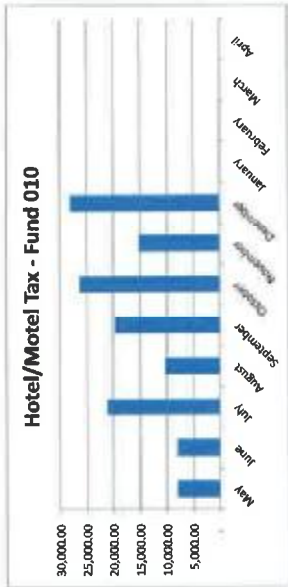
Dedicated Fund Cash Trending



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

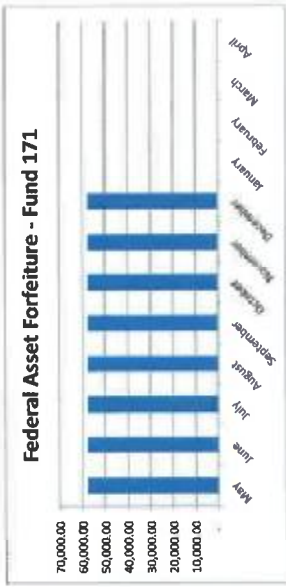
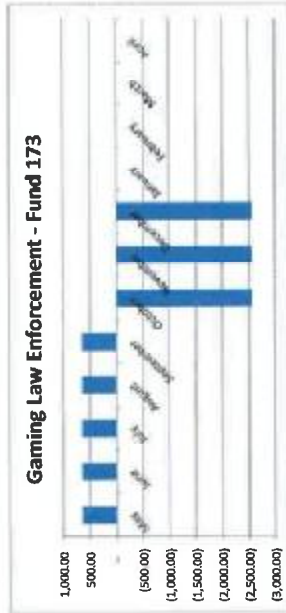
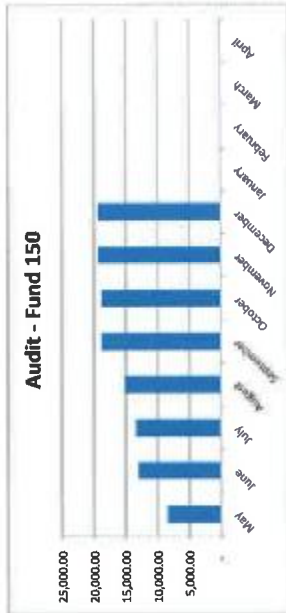
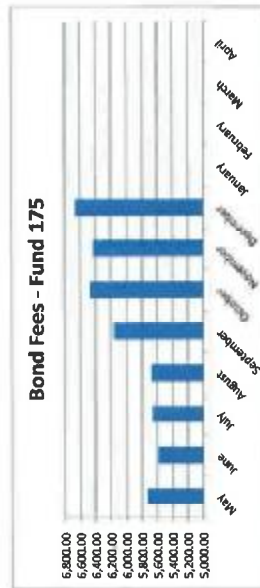
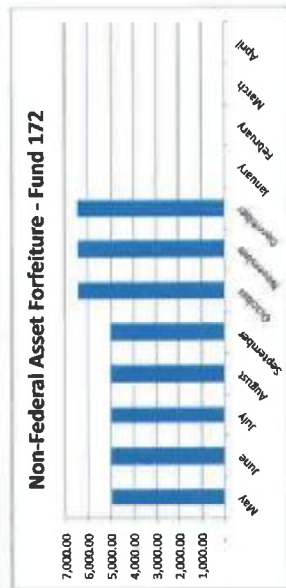
Program Fund Cash Trending



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

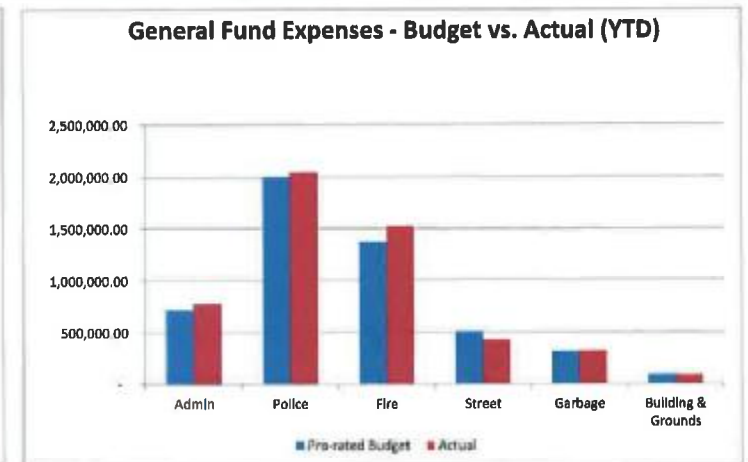
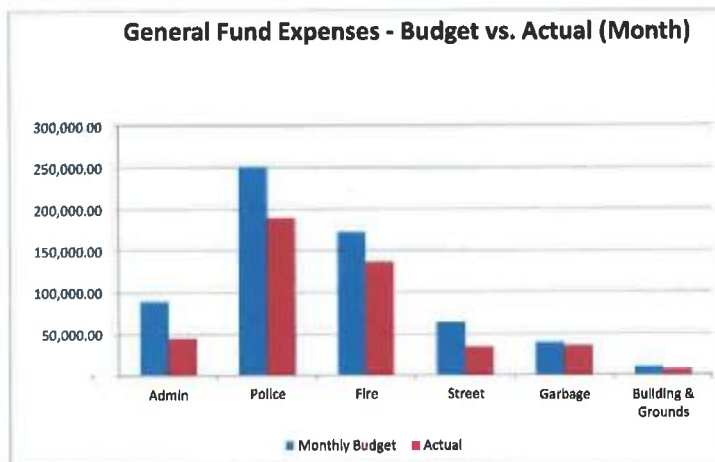
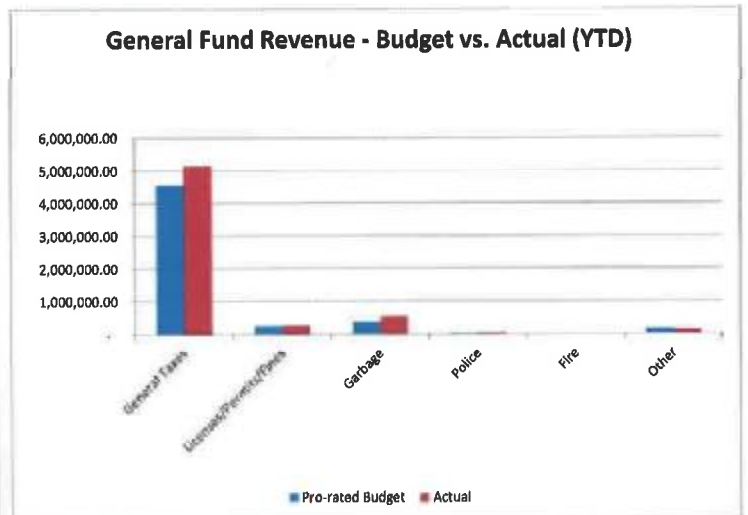
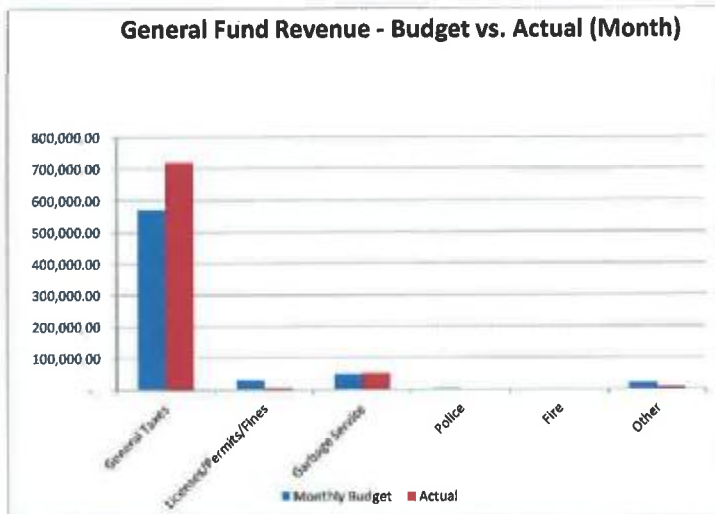
Program Fund Cash Trending Continued



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

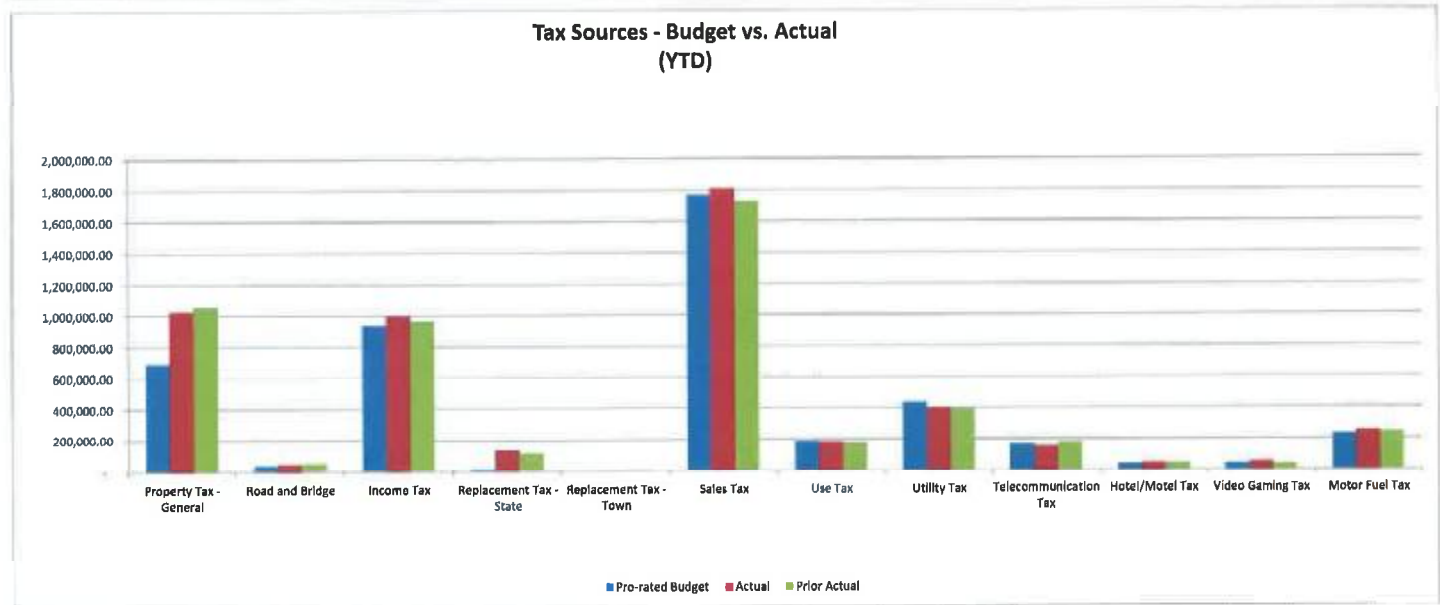
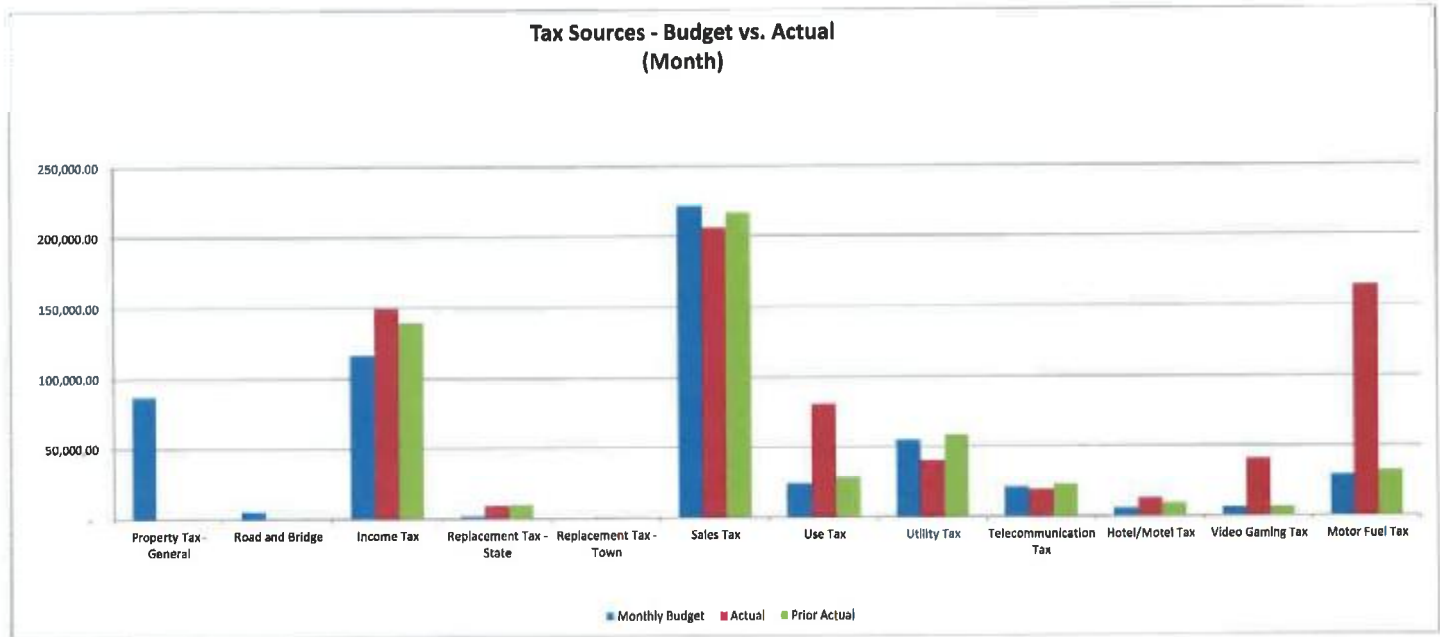


The bar graphs above will show trending of monthly revenue and expenses for the purpose of reviewing the timing of receipts and disbursements.

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	\$ 197,205.32	\$ 15,200.11	\$ (169,017.84)	\$ 21,734.21	\$ 9,209.91	\$ -	\$1,428.38	\$ 15,595.33	\$ 2,267.18	\$ 1,500.00	\$ 249.23
Cash Inflows	815,308.33	12,906.24	-	-	-	\$40,909.93	\$13,909.38	27,000.55	-	-	-
Cash Outflows	699,611.21	-	-	-	67.21	\$40,909.93	-	-	-	-	\$36.99
Net Cash In/(Out) Mo.	115,697.12	12,906.24	-	-	(67.21)	-	\$13,909.38	27,000.55	\$0.00	\$0.00	-\$36.99
Ending Balance	\$ 312,902.44	\$ 28,106.35	\$ (169,017.84)	\$ 21,734.21	\$ 9,142.70	\$0.00	\$15,337.76	\$ 42,595.88	\$ 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	INRF	Working Cash	Audit	Fed Asset Forf
Beginning Balance	\$ 3,024.81	\$ 1,308.77	\$ 28,267.61	\$ 20.00	\$ -	\$ (75,565.24)	\$ (234,613.74)	\$ 609,897.96	\$ 95,447.81	\$ 19,238.60	\$ 57,686.75
Cash Inflows	-	-	-	-	-	-	-	23,948.32	-	-	-
Cash Outflows	-	-	-	-	-	\$1,665.00	20,331.62	52,678.59	-	-	-
Net Cash In/(Out) Mo.	\$0.00	\$0.00	\$0.00	\$0.00	-	-\$1,665.00	(20,331.62)	(28,730.27)	\$0.00	-	\$0.00
Ending Balance	\$ 3,024.81	\$ 1,308.77	\$ 28,267.61	\$ 20.00	\$ -	\$ (77,230.24)	\$ (254,945.36)	\$ 581,167.69	\$ 95,447.81	\$ 19,238.60	\$ 57,686.75

Fund Number	172	173	174	175	199	200	201	202	300	310	370
Fund Name	Non-Federal Forfeiture	Gaming	DUI	Bond Fees	DCCA Rev Loan	Motor Fuel Tax	TIF - Canton 1	TIF - Canton 2	Water & Sewer	Lake Development	Cemetery
Beginning Balance	\$ 6,449.26	\$ (2,553.54)	\$ 7,031.98	\$ 6,493.39	\$ 57,012.23	\$ 27,112.37	\$ 480,808.55	\$ 126,644.23	\$ 195,470.59	\$ 19,993.41	\$ 36,372.19
Cash Inflows	\$39.37	-	200.00	\$440.00	1,483.33	190,648.34	338,360.35	22.24	465,076.21	1,105.92	8,634.38
Cash Outflows	-	-	\$60.25	\$260.31	-	-	373,746.83	-	400,302.61	4,296.21	2,826.42
Net Cash In/(Out) Mo.	\$39.37	\$0.00	139.75	\$179.69	1,483.33	190,648.34	(35,386.48)	22.24	64,773.60	(3,190.29)	5,807.96
Ending Balance	\$ 6,488.63	\$ (2,553.54)	\$ 7,171.73	\$ 6,673.08	\$ 58,495.56	\$ 217,760.71	\$ 445,422.07	\$ 126,666.47	\$ 260,244.19	\$ 16,803.12	\$ 42,180.15

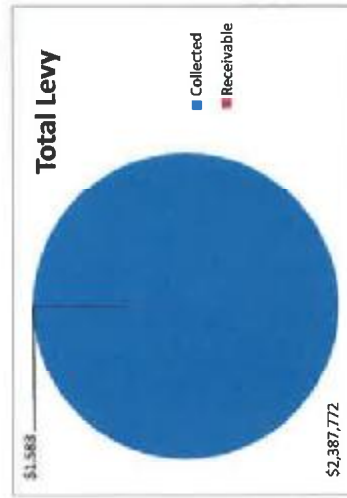
Pooled Cash Balance Funds 001-175 \$ 736,547.26

**Dedicated Fund Cash \$ 110,851.16

Unrestricted Cash-GenFund 001 \$ 312,902.44

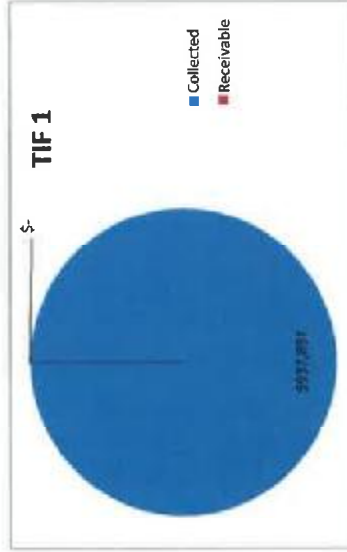
City of Canton
Property Tax - Supplemental Recap

Fund Name	Deposited To	2015												2016				Total
		May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr					
Corporate	General																	
IMRF	General	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	General	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	General	75,919.92	106,603.09	8,033.99	40,783.50	83,842.86	-	9,894.77	-	-	-	-	-	-	-	-	-	325,077.63
Cemetery	General	4,726.75	6,637.09	500.20	2,539.17	5,220.04	-	616.03	-	-	-	-	-	-	-	-	-	20,239.28
Audit	General	3,300.89	4,634.95	349.32	1,773.21	3,645.37	-	430.18	-	-	-	-	-	-	-	-	-	14,133.92
Tort-Liability	General	37,735.66	52,986.58	3,993.26	20,271.25	41,673.72	-	4,917.89	-	-	-	-	-	-	-	-	-	161,578.36
Civil Defense	General	871.64	1,223.91	92.24	468.24	962.59	-	113.59	-	-	-	-	-	-	-	-	-	3,732.21
Social Security	General	46,475.96	65,259.31	4,918.18	24,966.47	51,326.16	-	6,056.96	-	-	-	-	-	-	-	-	-	199,003.04
Unemployment Ins	General	12,781.08	17,946.59	1,352.52	6,865.88	14,114.90	-	1,665.68	-	-	-	-	-	-	-	-	-	54,726.65
Workers Comp	General	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	-	4,455.60	-	-	-	-	-	-	-	-	-	56,597.70
Corporate-IH	General	357,758.17	49,661.55	3,469.75	204,440.61	318,111.10	-	25,236.96	-	-	-	-	-	-	-	-	-	937,896.78
Corporate	General	63,654.55	40,289.84	3,510.42	31,457.81	26,495.97	-	100,645.68	-	-	-	-	-	-	-	-	-	190,645.55
TIF-Canton 1	General	979,154.70	874,224.67	66,032.10	535,289.58	960,967.82	-	100,645.68	-	-	-	-	-	-	-	-	-	3,516,314.55
TIF-Canton 2	General						-		-	-	-	-	-	-	-	-	-	
Total																		

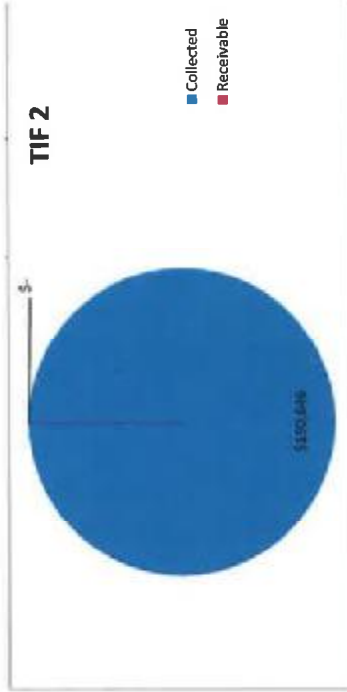


***Excludes TIF 1 and TIF 2

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



TIF 1
Collected \$937,896.78
Receivable \$-



TIF 2
Collected \$190,645.55
Receivable \$-

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

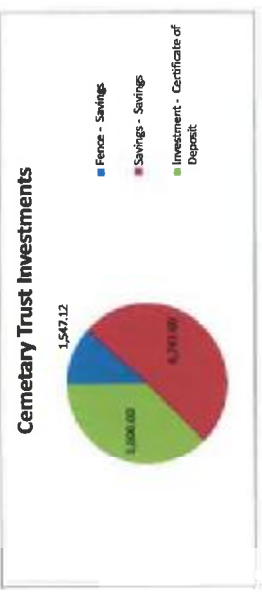
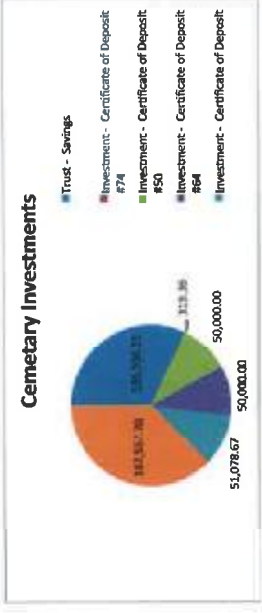
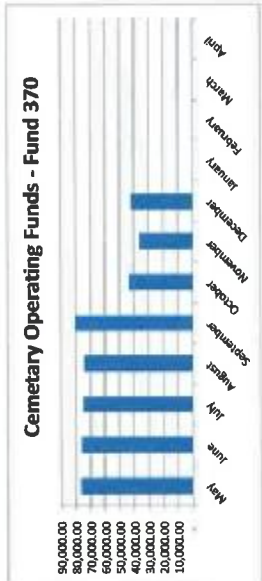
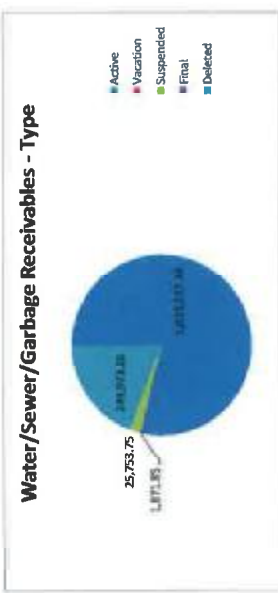
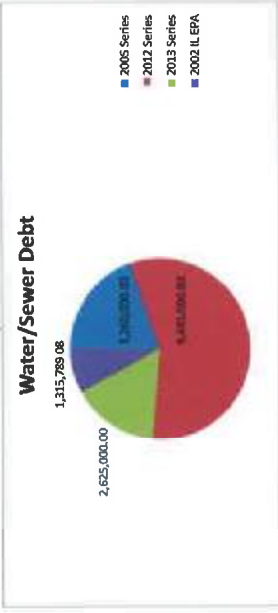
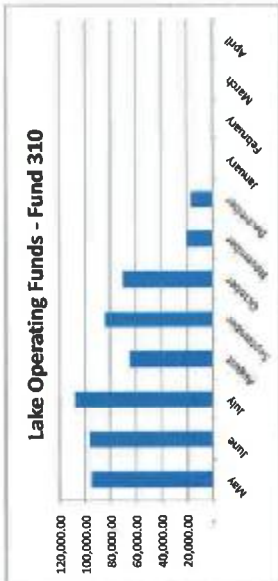
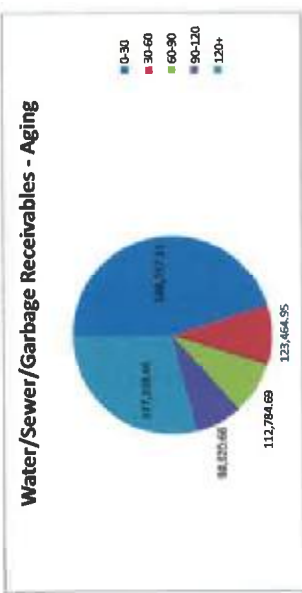
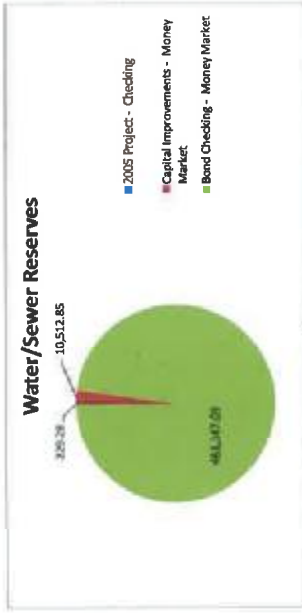
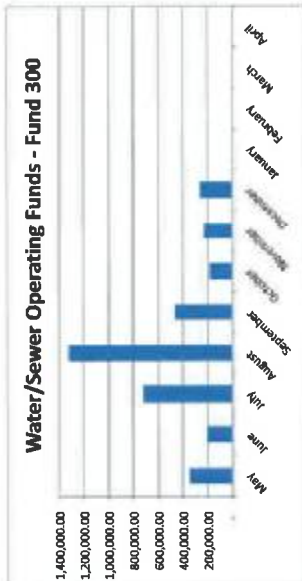
Fund Name	2015						2016			
	May	June	July	August	September	October	November	December	January	Total
TIF - Canton 1										
Beginning Balance	\$579.95	\$357,773.88	\$399,476.15	\$396,819.39	\$585,424.72	\$886,213.35	\$753,150.85	\$568,227.10		
PROJECT EXPENSES										
BCBS-Health Insurance	1,268.88	1,268.88	1,268.88	1,268.88	1,268.88	1,268.88	1,268.88	1,268.88		10,151.04
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		45,152.62
Environ Consulting (EOI)		315.00	1,342.50		5,291.25	7,067.50	4,966.25	1,854.24		20,836.74
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				4,355.09
Legal-Jacob & Klein					1,073.30					1,073.30
Daily Ledger - Adv	147.00	112.00								259.00
Miscellaneous		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						25,700.76		1,501.35		1,501.35
Redeve/AnnexationAgr										25,700.76
Ful Co Treas-46 W Chestnut St.	794.50					31,080.00				794.50
Geo Young & Sons						59,302.48		2,044.47		31,080.00
Concrete Removal Project										61,346.95
Transfers to 2011 Debt Certificate										
Acct										
Canton Harvester 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		890,251.29
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		608.99
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		1,335,093.41
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	\$0.00	\$0.00

City of Canton
TIF 2 - Supplemental Recap

Fund Name	2015							2016					
	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					
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	374.32	23,732.50	-	-	3,488.00	5,547.94	33,356.64	-	-	-	-	-	\$66,499.40
Total Expenses													
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					126.65
Total Income	63,655.24	40,300.14	3,524.30	31,472.95	26,515.12	22.28	25,933.31	22.24	-	-	-	-	\$191,445.58
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	\$0.00	\$0.00	\$0.00	\$0.00	

City of Canton

Enterprise Activities

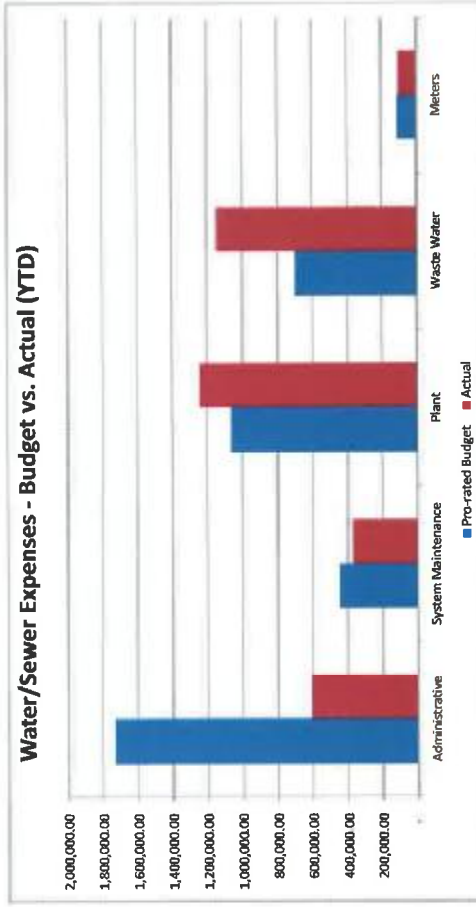
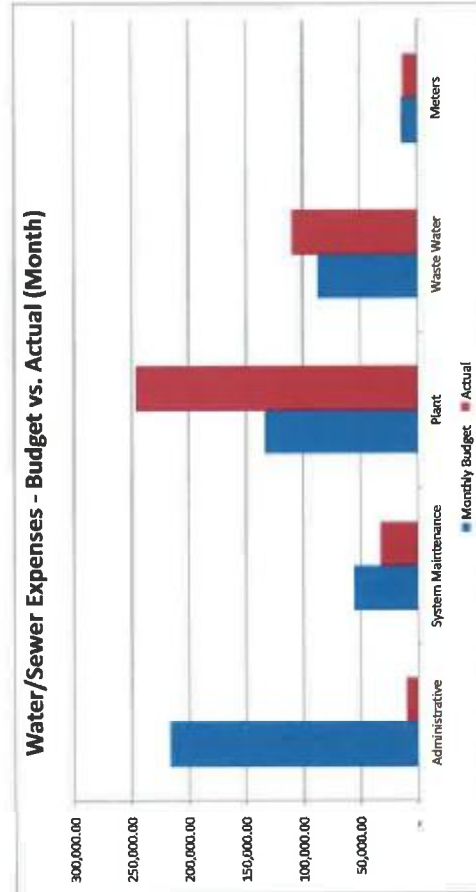
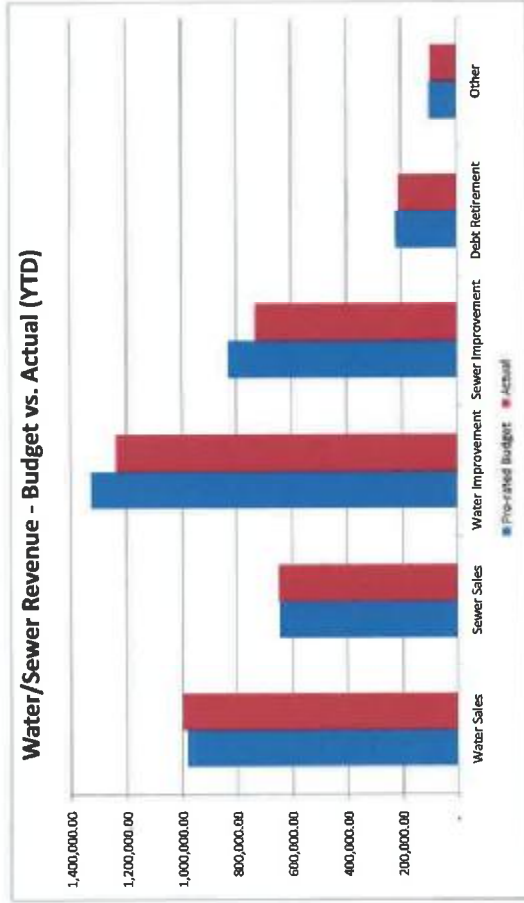
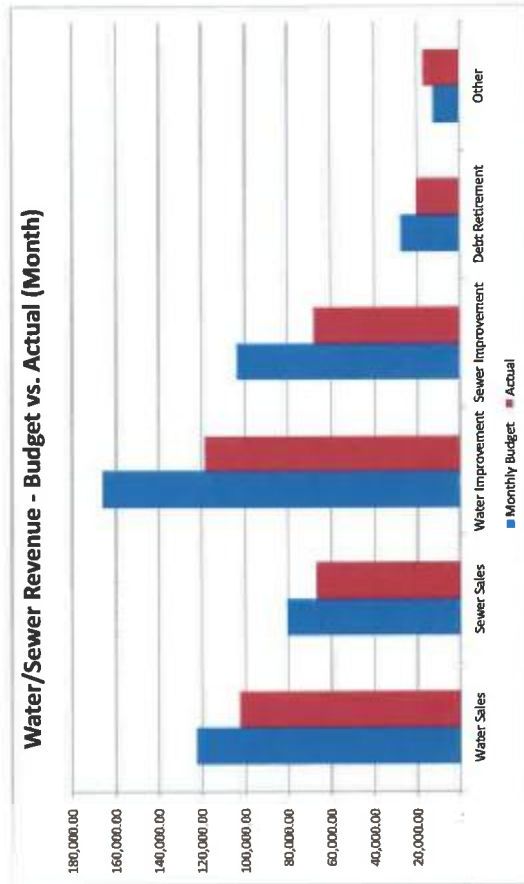


The bar graphs above will show trending of monthly cash balances for the purpose of reviewing the timing of significant changes in cash.

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

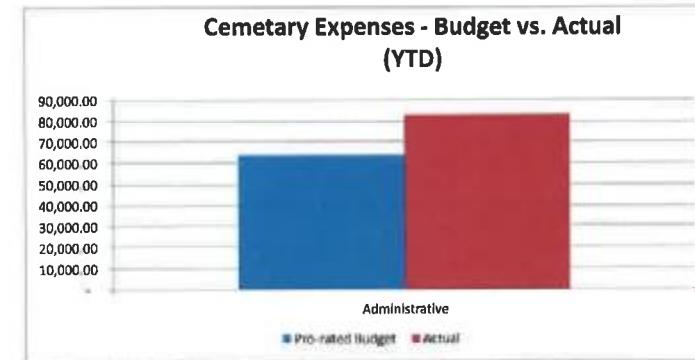
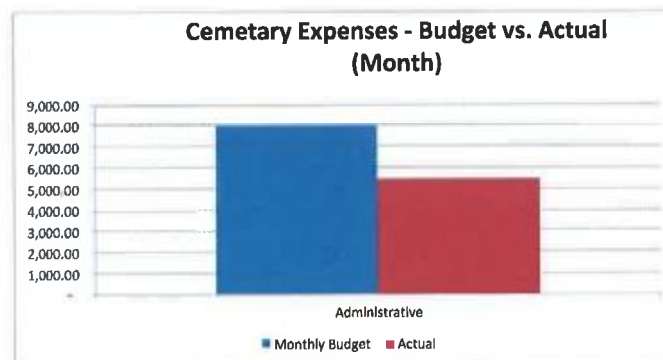
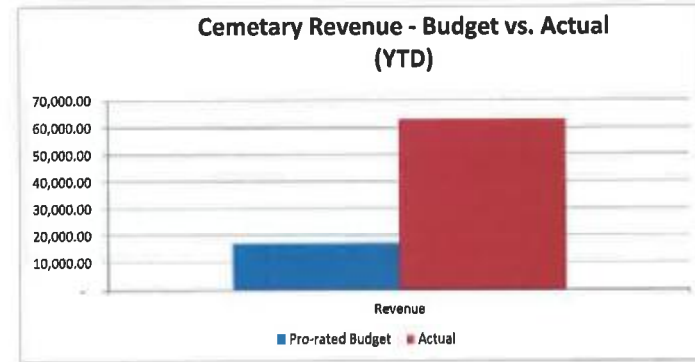
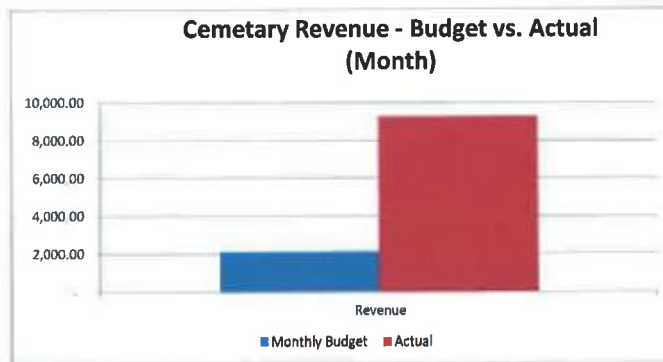
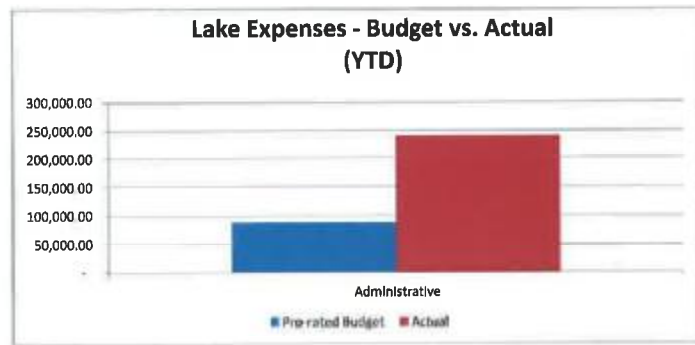
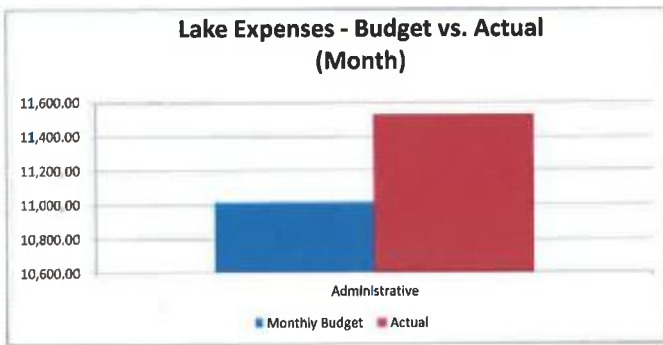
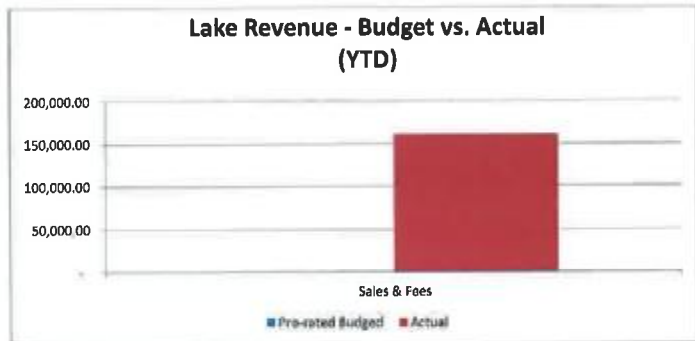
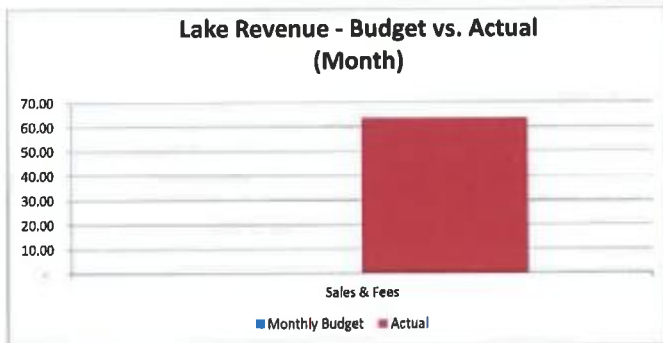


The bar graphs above will show trending of monthly revenue and expenses for the purpose of reviewing the timing of receipts and disbursements.

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

Fund Name	2015												2016				Total
	May	June	July	August	Sept	Oct	Nov	Dec	January	February	March	April					
Beg. Balance	\$ 342,821.42	\$ 277,981.62	\$ 39,456.55	\$ 5,148.97	\$ 50,592.25	\$ 39,816.65	\$ 198.18	\$ 238.22	\$ 238.22	\$ 238.22	\$ 238.22	\$ 238.22					
PROJECT EXPENSES																	
WTP Filter Rehabilitation																	\$ -
Engineering - Maurer-Stutz		12,436.26	334.39	31,647.86	10,788.33	2,442.31	17,611.21	1,262.69									\$ 76,523.05
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										\$ 20.00
Total Expenses	64,921.94	238,552.01	34,312.47	54,558.64	10,788.33	49,625.60	87,573.08	42,783.48	-	-	-	-					\$ 583,115.55
PROJECT INCOME																	
Interest Income (.35%)	82.14	26.94	4.89	1.92	12.73	7.13	1.91										\$ 137.66
Transfer from Bond Alternate		-	-	-	-	-	-										\$ -
Transfer from Capital Improvement		-	-	-	-	10,000.00	87,611.21	42,783.48									\$ 140,394.69
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	42,783.48	-	-	-	-					240,532.35
Ending Balance	\$ 277,981.62	\$ 39,456.55	\$ 5,148.97	\$ 50,592.25	\$ 39,816.65	\$ 198.18	\$ 238.22	\$ 238.22	\$ 238.22	\$ 238.22	\$ 238.22	\$ 238.22					