

CITY OF COOS BAY CITY COUNCIL
Agenda Staff Report

MEETING DATE December 15, 2015	AGENDA ITEM NUMBER
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TO: Mayor Shoji and City Councilors

FROM: Susanne Baker, Finance Director

THROUGH: Rodger Craddock, City Manager

ISSUE: November 2015 Fund Summary, Balance Sheet, and Combined Cash Investment Reports

BACKGROUND:

These reports are being provided to the Council and the public pursuant to a recommendation from the City’s Auditor and City Manager to provide transparency and full disclosure to all interested parties. Pursuant to the City of Coos Bay’s Investment Policy this report also provides the details of the investment portfolio. Routinely, the City’s five bank statements (Accounts Payable, Payroll, Local Government Investment Pool, Umpqua Bank State Pool, and Jurisdictional Local Government Investment Pool) are balanced by the middle of the following month; expenditures and receipts are updated daily; deposits made daily; and the financial reports available upon request as well as uploaded monthly onto the Citywide drive.

ATTACHED REPORTS:

The **Fund Summary** shows all City funds are within appropriation levels with 42% of the fiscal year having elapsed. General Fund Property Tax Collections are at 88.1% of budget. This report is preliminary, pending the FYE 15 audit.

The **Balance Sheet** shows Beginning Balance (unaudited Fund Balance 7/1/15); (Used or Earned) or the difference between what has been earned to what has been spent; and the Ending Balance or what remains as Fund Balance.

Balance Sheet Fund	Unaudited Beginning Fund Balance FYE 16	(Used) Earned	Ending Fund Balance
General	\$3,542,072.43	\$2,189,953.44	\$5,732,025.87
Gas Tax	\$254,853.04	(\$66,770.75)	\$188,082.29
Wastewater	\$3,202,347.59	(\$2,085,764.60)	\$1,116,582.99
Hotel/Motel	\$127,647.73	\$22,142.21	\$149,789.94
Library	\$733,742.60	(\$271,875.63)	\$461,866.97
Library - ESO	\$247,367.05	(\$37,804.77)	\$209,562.28
Bldg. Codes	\$206,717.27	(\$57,388.37)	\$149,328.90
9-1-1	\$102,693.96	(\$7,909.78)	\$94,784.18

The **Combined Cash Investment** report shows total combined cash of \$29,582,791.71 (see table below).

Accounts Payable	\$35,098.14	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance
Payroll	(\$65,512.59)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance
Local Government Investment Pool (LGIP)	\$23,831,017.96	Investment On Demand	0.500 % annualized interest rate: 11/20/2014
Umpqua, State Pool Account	\$930,909.90	Operations	0.15 % annualized interest rate: 2/28/13; 100% collateralization 1/1/10; Division of State Finance Administrative Decision
LGIP – Jurisdictional Account	\$4,851,278.30	Unallocated	0.500 % annualized interest rate: 11/20/2014
Cash Allocated*	\$900,495.45	Across funds	See Cash Allocation Reconciliation
COMBINED CASH (allocated* & unallocated)	Umpqua Bank	Operations (allocated) *	\$900,495.45
	LGIP	Investment (allocated)	\$23,831,017.96
	LGIP	Investment (unallocated)	\$4,851,278.30
TOTAL COMBINED CASH			\$29,582,791.71
Less Unallocated Cash	Nonspendable Jurisdictional Exchange & Library		(\$4,902,100.44)
Total Cash Allocated to Other Funds			\$24,680,691.27
* \$35,098.14 + (\$65,512.59) + \$930,909.90 = \$900,495.45 Umpqua Operations Allocated			

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32,34, 39-42	\$19,482,583.10
Urban Renewal Agency	51-61	\$4,841,480.96
Coos Bay – North Bend Visitors Convention Bureau	33	\$356,627.21
Total Cash Allocated		\$24,680,691.27
\$900,495.45	+ \$23,831,017.96	+ (\$50,822.14) = \$24,680,691.27
Umpqua Operations	LGIP Investment	Library Cash Allocated

ADVANTAGES:

This process provides for full public disclosure and transparency in government.

DISADVANTAGES:

None.

ACTION REQUESTED:

If it pleases the Council, accept the monthly Fund Summary, Balance Sheet, and Combined Cash Reports.

Attachments: Fund Summary (8 pages)
 Balance Sheet (8 pages)
 Combined Cash Investment (2 pages)

City of Coos Bay
Fund Summary
For the 5 Months Ending November 30, 2015

General Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	2,893,445.00	2,893,445.00	.0
Property Taxes	4,485,595.41	4,719,418.41	5,359,932.00	640,513.59	88.1
Franchise Taxes	132,406.86	467,488.60	1,953,000.00	1,485,511.40	23.9
Licenses & Permits	23,797.49	34,410.45	157,900.00	123,489.55	21.8
Fines, Grants & State Revenues	59,617.06	162,586.27	712,792.00	550,205.73	22.8
Use Of Money & Property	7,334.22	46,684.92	95,000.00	48,315.08	49.1
Services	397,616.10	547,151.32	679,192.00	132,040.68	80.6
Other Revenue	1,308.47	10,467.50	14,200.00	3,732.50	73.7
Other Financing Sources	.00	.00	838,077.00	838,077.00	.0
	<u>5,107,675.61</u>	<u>5,988,207.47</u>	<u>12,703,538.00</u>	<u>6,715,330.53</u>	<u>47.1</u>
<u>Expenditures</u>					
City Council	281.41	29,840.35	86,300.00	56,459.65	34.6
City Manager	9,227.27	49,635.08	115,441.00	65,805.92	43.0
Urban Renewal Administration	30,503.15	172,548.57	395,530.00	222,981.43	43.6
Finance Department	16,985.00	86,073.34	211,191.00	125,117.66	40.8
City Attorney	3,851.43	20,673.94	64,515.00	43,841.06	32.1
City Hall	7,731.53	35,960.72	112,000.00	76,039.28	32.1
Community Promotion & Support	.00	.00	25,000.00	25,000.00	.0
Non Departmental	21,883.90	205,961.60	380,301.00	174,339.40	54.2
Other Financing Uses	64,200.00	64,200.00	2,925,046.00	2,860,846.00	2.2
Police Administration	314,491.74	1,469,072.76	3,956,484.00	2,487,411.24	37.1
Police Support Services	60,456.75	301,154.51	803,627.00	502,472.49	37.5
Codes Enforcement	10,160.48	29,742.23	68,463.00	38,720.77	43.4
Fire Department Operations	206,754.00	998,290.05	2,520,399.00	1,522,108.95	39.6
C.S. Planning Division	27,712.09	132,050.25	407,072.00	275,021.75	32.4
Coastal Implementation Grant	.00	.00	34,400.00	34,400.00	.0
Engineering Division	6,583.91	35,499.71	99,868.00	64,368.29	35.6
Parks Division	30,658.16	167,550.92	497,901.00	330,350.08	33.7
	<u>811,480.82</u>	<u>3,798,254.03</u>	<u>12,703,538.00</u>	<u>8,905,283.97</u>	<u>29.9</u>
	<u>4,296,194.79</u>	<u>2,189,953.44</u>	<u>.00</u>	<u>(2,189,953.44)</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 5 Months Ending November 30, 2015

Gas Tax Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	120,883.00	120,883.00	.0
Revenue From Other Agencies	79,804.05	325,395.10	905,290.00	579,894.90	35.9
Use Of Money & Property	78.51	402.44	900.00	497.56	44.7
Miscellaneous	837.37	11,763.19	10,000.00	(1,763.19)	117.6
Transfer From GF	.00	.00	316,000.00	316,000.00	.0
	<u>80,719.93</u>	<u>337,560.73</u>	<u>1,353,073.00</u>	<u>1,015,512.27</u>	<u>25.0</u>
<u>Expenditures</u>					
Maintenance Department	62,204.50	404,331.48	1,353,073.00	948,741.52	29.9
	<u>62,204.50</u>	<u>404,331.48</u>	<u>1,353,073.00</u>	<u>948,741.52</u>	<u>29.9</u>
	<u>18,515.43</u>	<u>(66,770.75)</u>	<u>.00</u>	<u>66,770.75</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 5 Months Ending November 30, 2015

Wastewater Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	1,257,809.00	1,257,809.00	.0
Revenue From Other Agencies	.00	.00	393,110.00	393,110.00	.0
Use Of Money & Property	1,680.63	6,574.14	9,000.00	2,425.86	73.1
Current Services	496,308.04	1,916,407.71	5,348,989.00	3,432,581.29	35.8
Miscellaneous	.00	3,407.15	.00	(3,407.15)	.0
	<u>497,988.67</u>	<u>1,926,389.00</u>	<u>7,008,908.00</u>	<u>5,082,519.00</u>	<u>27.5</u>
<u>Expenditures</u>					
W/w Administration	2,603,861.58	2,660,250.99	3,184,603.00	524,352.01	83.5
Plant #1	81,094.27	444,634.51	1,300,065.00	855,430.49	34.2
Plant #2	68,092.59	369,447.96	976,566.00	607,118.04	37.8
Sanitary & Storm Drain	68,262.67	350,328.36	997,641.00	647,312.64	35.1
Stormwater	35,036.82	187,491.78	550,033.00	362,541.22	34.1
	<u>2,856,347.93</u>	<u>4,012,153.60</u>	<u>7,008,908.00</u>	<u>2,996,754.40</u>	<u>57.2</u>
	<u>(2,358,359.26)</u>	<u>(2,085,764.60)</u>	<u>.00</u>	<u>2,085,764.60</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 5 Months Ending November 30, 2015

Hotel/Motel Tax Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	12,689.00	12,689.00	.0
Taxes	32,926.21	264,744.06	522,000.00	257,255.94	50.7
Use Of Money & Property	76.89	162.42	200.00	37.58	81.2
Services	385.30	3,665.28	8,000.00	4,334.72	45.8
Other Revenue	584.98	1,544.81	3,000.00	1,455.19	51.5
Transfers In	.00	.00	100,000.00	100,000.00	.0
	<u>33,973.38</u>	<u>270,116.57</u>	<u>645,889.00</u>	<u>375,772.43</u>	<u>41.8</u>
<u>Expenditures</u>					
Hotel/motel Tax Fund	41,121.37	247,974.36	645,889.00	397,914.64	38.4
	<u>41,121.37</u>	<u>247,974.36</u>	<u>645,889.00</u>	<u>397,914.64</u>	<u>38.4</u>
	<u>(7,147.99)</u>	<u>22,142.21</u>	<u>.00</u>	<u>(22,142.21)</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 5 Months Ending November 30, 2015

Library Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	489,213.00	489,213.00	.0
Revenue From Other Agencies	124,157.68	124,157.68	942,000.00	817,842.32	13.2
Use Of Money & Property	199.09	1,409.02	2,500.00	1,090.98	56.4
Current Services	6,917.15	10,540.00	18,000.00	7,460.00	58.6
Other Revenue	180.14	5,527.32	12,500.00	6,972.68	44.2
	<u>131,454.06</u>	<u>141,634.02</u>	<u>1,464,213.00</u>	<u>1,322,578.98</u>	<u>9.7</u>
<u>Expenditures</u>					
Library Fund	74,309.60	413,509.65	1,464,213.00	1,050,703.35	28.2
	<u>74,309.60</u>	<u>413,509.65</u>	<u>1,464,213.00</u>	<u>1,050,703.35</u>	<u>28.2</u>
	<u>57,144.46</u>	<u>(271,875.63)</u>	<u>.00</u>	<u>271,875.63</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 5 Months Ending November 30, 2015

Building Codes Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	150,000.00	150,000.00	.0
Licenses & Permits	5,945.73	52,553.51	152,530.00	99,976.49	34.5
Use Of Money & Property	92.80	480.23	100.00	(380.23)	480.2
Other Revenue	.00	.04	.00	(.04)	.0
	<u>6,038.53</u>	<u>53,033.78</u>	<u>302,630.00</u>	<u>249,596.22</u>	<u>17.5</u>
<u>Expenditures</u>					
Codes Department	26,932.60	110,422.15	302,630.00	192,207.85	36.5
	<u>26,932.60</u>	<u>110,422.15</u>	<u>302,630.00</u>	<u>192,207.85</u>	<u>36.5</u>
	<u>(20,894.07)</u>	<u>(57,388.37)</u>	<u>.00</u>	<u>57,388.37</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 5 Months Ending November 30, 2015

9-1-1 Tax Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	60,000.00	60,000.00	.0
Revenue From Other Agencies	.00	67,400.24	169,897.00	102,496.76	39.7
Use Of Money & Property	53.83	222.59	100.00	(122.59)	222.6
Other Revenue	.00	252.98	.00	(252.98)	.0
	<u>53.83</u>	<u>67,875.81</u>	<u>229,997.00</u>	<u>162,121.19</u>	<u>29.5</u>
<u>Expenditures</u>					
9-1-1 Tax Fund	14,639.98	75,785.59	229,997.00	154,211.41	33.0
	<u>14,639.98</u>	<u>75,785.59</u>	<u>229,997.00</u>	<u>154,211.41</u>	<u>33.0</u>
	<u>(14,586.15)</u>	<u>(7,909.78)</u>	<u>.00</u>	<u>7,909.78</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 5 Months Ending November 30, 2015

Library ESO Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	246,000.00	246,000.00	.0
Property Taxes	166,381.00	166,381.00	499,143.00	332,762.00	33.3
Revenue From Other Agencies	.00	.00	6,282.00	6,282.00	.0
Use Of Money & Property	40.96	387.90	100.00	(287.90)	387.9
Other Revenue	(964.34)	11,944.25	75,000.00	63,055.75	15.9
	<u>165,457.62</u>	<u>178,713.15</u>	<u>826,525.00</u>	<u>647,811.85</u>	<u>21.6</u>
<u>Expenditures</u>					
Library ESO Fund	39,124.69	216,517.92	826,525.00	610,007.08	26.2
	<u>39,124.69</u>	<u>216,517.92</u>	<u>826,525.00</u>	<u>610,007.08</u>	<u>26.2</u>
	<u>126,332.93</u>	<u>(37,804.77)</u>	<u>.00</u>	<u>37,804.77</u>	<u>.0</u>

City of Coos Bay
Balance Sheet
November 30, 2015

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	5,875,469.08	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	5,535.11	
01-000-100-1201	Accounts Receivable	43,153.51	
01-000-100-1202	Assessments Receivable Dist 72	175,514.26	
01-000-100-1204	Taxes Receivable	453,822.06	
01-000-100-1207	Accounts Receivable-Unapplied	(2,265.08)	
01-000-100-1208	Assessments Receivable Dist 78	21,413.03	
01-000-100-1209	Assessments Receivable Dist 99	111,915.59	
01-000-100-1299	AR/FS	1,560.00	
01-000-100-1350	Postage Inventory	30.50	
01-000-100-1405	Long Term A/R City Loan to JE	147,272.02	
	Total Assets		6,834,220.08

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2015	Unclaimed Property Liability	28.00	
01-000-200-2034	Insurance Payable	100,986.83	
01-000-200-2035	P.E.R.S. Payable	127,181.42	
01-000-200-2040	Deferred Tax Revenue	417,883.06	
01-000-200-2041	Deferred Revenue - Dist 72	175,514.26	
01-000-200-2043	Deferred Revenue - District 78	21,413.03	
01-000-200-2044	Deferred Revenue - District 99	111,915.59	
01-000-200-2046	Deferred Revenue City Loan JE	147,272.02	
	Total Liabilities		1,102,194.21

FUND EQUITY

	Unappropriated Fund Balance:		
01-000-200-2500	Fund Balance	3,542,072.43	
	Revenue over Expenditures - YTD	2,189,953.44	
	Balance - Current Date	5,732,025.87	
	Total Fund Equity		5,732,025.87
	Total Liabilities and Equity		6,834,220.08

City of Coos Bay
Balance Sheet
November 30, 2015

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	183,524.15	
02-000-100-1201	Accounts Receivable	4,558.14	
	Total Assets		<u>188,082.29</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
02-000-200-2500	Fund Balance	254,853.04	
	Revenue over Expenditures - YTD	(66,770.75)	
	Balance - Current Date		<u>188,082.29</u>
	Total Fund Equity		<u>188,082.29</u>
	Total Liabilities and Equity		<u>188,082.29</u>

City of Coos Bay
 Balance Sheet
 November 30, 2015

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	634,714.67	
03-000-100-1201	Accounts Receivable	624,843.04	
		<u> </u>	
	Total Assets		<u><u>1,259,557.71</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

03-000-200-2520	Accrued Vac. & Comp. Liability	142,974.72	
	Unappropriated Fund Balance:		
03-000-200-2500	Fund Balance	3,202,347.59	
	Revenue over Expenditures - YTD	(2,085,764.60)	
		<u> </u>	
	Balance - Current Date	1,116,582.99	
		<u> </u>	
	Total Fund Equity		<u>1,259,557.71</u>
	Total Liabilities and Equity		<u><u>1,259,557.71</u></u>

City of Coos Bay
Balance Sheet
November 30, 2015

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund	149,778.01	
05-000-100-1201	Accounts Receivable	11.93	
	Total Assets		149,789.94

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
05-000-200-2500	Fund Balance	127,647.73	
	Revenue over Expenditures - YTD	22,142.21	
	Balance - Current Date		149,789.94
	Total Fund Equity		149,789.94
	Total Liabilities and Equity		149,789.94

City of Coos Bay
Balance Sheet
November 30, 2015

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	410,844.83	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	50,822.14	
	Total Assets		461,866.97

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	50,822.14	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	682,920.46	
	Revenue over Expenditures - YTD	(271,875.63)	
	Balance - Current Date	411,044.83	
	Total Fund Equity		461,866.97
	Total Liabilities and Equity		461,866.97

City of Coos Bay
Balance Sheet
November 30, 2015

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund	168,040.68	
	Total Assets		168,040.68
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2116	Sur-charge Deposit	1,529.88	
	Total Liabilities		1,529.88
<u>FUND EQUITY</u>			
08-000-200-2520	Accrued Vac. & Comp. Liability	17,181.90	
	Unappropriated Fund Balance:		
08-000-200-2500	Fund Balance	206,717.27	
	Revenue over Expenditures - YTD	(57,388.37)	
	Balance - Current Date	149,328.90	
	Total Fund Equity		166,510.80
	Total Liabilities and Equity		168,040.68

City of Coos Bay
 Balance Sheet
 November 30, 2015

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund		94,784.18
			<u>94,784.18</u>
	Total Assets		<u>94,784.18</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
10-000-200-2500	Fund Balance	102,693.96	
	Revenue over Expenditures - YTD	(7,909.78)	
		<u>94,784.18</u>	
	Balance - Current Date		<u>94,784.18</u>
	Total Fund Equity		<u>94,784.18</u>
	Total Liabilities and Equity		<u>94,784.18</u>

City of Coos Bay
 Balance Sheet
 November 30, 2015

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund		209,562.28
	Total Assets		<u>209,562.28</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
14-000-200-2500	Fund Balance	247,367.05	
	Revenue over Expenditures - YTD	(37,804.77)	
	Balance - Current Date		<u>209,562.28</u>
	Total Fund Equity		<u>209,562.28</u>
	Total Liabilities and Equity		<u>209,562.28</u>

City of Coos Bay
 Combined Cash Investment
 November 30, 2015

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	35,098.14
99-000-100-1002	Cash - Checking Payroll	(65,512.59)
99-000-100-1003	Cash - Lgip State Pool	23,831,017.96
99-000-100-1004	Umpqua Bank - State Pool	930,909.90
99-000-100-1009	LGIP - Jurisdictional	4,851,278.30
		<hr/>
	Total Combined Cash	29,582,791.71
99-000-100-1082	FB-Nonspendable Juris Exchange	(4,851,278.30)
99-000-100-1090	FB-Nonspendable Library CD	(50,822.14)
99-000-100-1000	Cash Allocated To Other Funds	(24,680,691.27)
		<hr/>
	Total Unallocated Cash	<u>.00</u>

Cash Allocation Reconciliation

1	Allocation to General Fund	5,875,469.08
2	Allocation to Gas Tax Fund	183,524.15
3	Allocation to Wastewater Fund	634,714.67
5	Allocation to Hotel/Motel Tax Fund	149,778.01
7	Allocation to Library Fund	410,844.83
8	Allocation to Building Codes Fund	168,040.68
10	Allocation to 9-1-1 Tax Fund	94,784.18
11	Allocation to G.O. Bond Redemption Fund	645,380.99
12	Allocation to Revenue Bond Fund	3,898,855.80
14	Allocation to Library ESO Fund	209,562.28
15	Allocation to Special Improvement Fund	144,568.21
16	Allocation to Street Improvement Fund	(18,116.72)
17	Allocation to Parks Improvement Fund	143,187.08
18	Allocation to Bike/pedestrian Path Fund	43,313.51
19	Allocation to Transportation SDC Fund	14,687.64
20	Allocation to Wastewater SDC Fund	247,832.00
21	Allocation to Stormwater SDC Fund	19,085.78
27	Allocation to Fire Dept. Equipment Reserve	215,922.99
29	Allocation to Wastewater Improvement Fund	4,919,981.13
32	Allocation to Trust Fund	40,090.00
33	Allocation to Coos Bay-North Bend VCB	356,627.21
34	Allocation to Major Capital Reserve Fund	784,601.94
39	Allocation to Jurisdictional Exchange Fund	10,361.26
40	Allocation to Technology Reserve Fund	125,475.56
41	Allocation to County-wide CAD Core Reserve	29,201.07
42	Allocation to Rainy Day Reserve Fund	491,436.98
51	Allocation to Downtown Special Revenue Fund	1,183,800.46
52	Allocation to Empire Special Revenue Fund	801,766.57
53	Allocation to Empire Program Fund	440,509.54
56	Allocation to Downtown Program Fund	42,271.89
57	Allocation to Downtown Capital Projects Fund	1,054,702.34
58	Allocation to Empire Capital Projects Fund	410,350.73
60	Allocation to Downtown Bond Reserve Fund	682,250.03
61	Allocation to Empire Bond Reserve Fund	225,829.40

City of Coos Bay
Combined Cash Investment
November 30, 2015

Total Allocations to Other Funds	24,680,691.27
Allocation from Combined Cash Fund - 99-000-100-1000	(24,680,691.27)
Zero Proof if Allocations Balance	.00