

**CITY OF COOS BAY CITY COUNCIL**  
**Agenda Staff Report**

<b>MEETING DATE</b> January 19, 2016	<b>AGENDA ITEM NUMBER</b>
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TO: Mayor Shoji and City Councilors

FROM: Susanne Baker, Finance Director

THROUGH: Rodger Craddock, City Manager

ISSUE: December 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 50% of the fiscal year having elapsed. General Fund Property Tax Collections are at 93.3% of budget.

The **Balance Sheet** shows Beginning Balance (audited 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	Audited Beginning Fund Balance FYE 16	(Used) Earned	Ending Fund Balance
General	\$3,542,072.43	\$1,819,165.63	\$5,361,238.06
Gas Tax	\$254,853.04	(\$48,030.49)	\$206,822.55
Wastewater	\$3,202,347.59	(\$1,851,487.41)	\$1,350,860.18
Hotel/Motel	\$127,647.73	(\$4,511.89)	\$123,135.84
Library	\$733,742.60	\$426,526.59	\$1,160,269.19
Library - ESO	\$247,367.05	(\$64,407.73)	\$182,959.32
Bldg. Codes	\$206,717.27	(\$58,431.73)	\$148,285.54
9-1-1	\$102,693.96	(\$25,029.17)	\$77,664.79

The **Combined Cash Investment** report shows total combined cash of \$30,109,082.53, please reference the table below.

Accounts Payable	(\$186,042.01)	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance
Payroll	(\$48,910.32)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance
Local Government Investment Pool (LGIP)	\$23,557,832.48	Investment On Demand	0.500 % annualized interest rate: 11/20/2014
Umpqua, State Pool Account	\$1,942,503.55	Operations	0.15 % annualized interest rate: 2/28/13; 100% collateralization 1/1/10; Division of State Finance Administrative Decision
LGIP – Jurisdictional Account	\$4,843,698.83	Unallocated	0.500 % annualized interest rate: 11/20/2014
Cash Allocated*	\$1,707,551.22	Across funds	See Cash Allocation Reconciliation
COMBINED CASH (allocated* & unallocated)	Umpqua Bank	Operations (allocated) *	\$1,707,551.22
	LGIP	Investment (allocated)	\$23,557,832.48
	LGIP	Investment (unallocated)	\$4,843,698.83
<b>TOTAL COMBINED CASH</b>			\$30,109,082.53
<b>Less Unallocated Cash</b>	Nonspendable Jurisdictional Exchange & Library		(\$4,894,545.98)
<b>Total Cash Allocated to Other Funds</b>			\$25,214,536.55
* (\$186,042.01) + (\$48,910.32) + \$1,942,503.55 = \$1,707,551.22 Umpqua Operations Allocated			

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32,34, 39-42	\$20,011,087.12
Urban Renewal Agency	51-61	\$4,859,949.50
Coos Bay – North Bend Visitors Convention Bureau	33	\$343,499.93
<b>Total Cash Allocated</b>		<b>\$25,214,536.55</b>
\$1,707,551.22	+ \$23,557,832.48	+ (\$50,847.15) = \$25,214,536.55
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 6 Months Ending December 31, 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	280,534.79	4,999,953.20	5,359,932.00	359,978.80	93.3
Franchise Taxes	127,045.01	594,533.61	1,953,000.00	1,358,466.39	30.4
Licenses & Permits	48,654.50	83,064.95	157,900.00	74,835.05	52.6
Fines, Grants & State Revenues	70,632.28	233,218.55	712,792.00	479,573.45	32.7
Use Of Money & Property	11,247.71	57,932.63	95,000.00	37,067.37	61.0
Services	7,537.90	554,689.22	679,192.00	124,502.78	81.7
Repayments	( 2,926.12)	( 2,926.12)	.00	2,926.12	.0
Other Revenue	5,732.03	16,199.53	14,200.00	( 1,999.53)	114.1
Other Financing Sources	.00	.00	838,077.00	838,077.00	.0
	<u>548,458.10</u>	<u>6,536,665.57</u>	<u>12,703,538.00</u>	<u>6,166,872.43</u>	<u>51.5</u>
<u>Expenditures</u>					
City Council	11,908.82	41,749.17	86,300.00	44,550.83	48.4
City Manager	8,108.41	57,743.49	115,441.00	57,697.51	50.0
Urban Renewal Administration	30,005.73	202,554.30	395,530.00	192,975.70	51.2
Finance Department	13,432.48	99,505.82	211,191.00	111,685.18	47.1
City Attorney	4,586.41	25,260.35	64,515.00	39,254.65	39.2
City Hall	9,113.06	45,073.78	112,000.00	66,926.22	40.2
Community Promotion & Support	.00	.00	25,000.00	25,000.00	.0
Non Departmental	29,775.06	235,736.66	380,301.00	144,564.34	62.0
Other Financing Uses	169,283.38	233,483.38	2,925,046.00	2,691,562.62	8.0
Police Administration	328,851.61	1,797,924.37	3,956,484.00	2,158,559.63	45.4
Police Support Services	61,882.31	363,036.82	803,627.00	440,590.18	45.2
Codes Enforcement	200.00	29,942.23	68,463.00	38,520.77	43.7
Fire Department Operations	190,285.53	1,188,575.58	2,520,399.00	1,331,823.42	47.2
C.S. Planning Division	23,781.16	155,831.41	407,072.00	251,240.59	38.3
Coastal Implementation Grant	.00	.00	34,400.00	34,400.00	.0
Engineering Division	7,209.32	42,709.03	99,868.00	57,158.97	42.8
Parks Division	30,822.63	198,373.55	497,901.00	299,527.45	39.8
	<u>919,245.91</u>	<u>4,717,499.94</u>	<u>12,703,538.00</u>	<u>7,986,038.06</u>	<u>37.1</u>
	<u>( 370,787.81)</u>	<u>1,819,165.63</u>	<u>.00</u>	<u>( 1,819,165.63)</u>	<u>.0</u>

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 31, 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	78,663.99	404,059.09	905,290.00	501,230.91	44.6
Use Of Money & Property	90.30	492.74	900.00	407.26	54.8
Miscellaneous	.00	11,763.19	10,000.00	( 1,763.19)	117.6
Transfer From GF	80,731.58	80,731.58	316,000.00	235,268.42	25.6
	<u>159,485.87</u>	<u>497,046.60</u>	<u>1,353,073.00</u>	<u>856,026.40</u>	<u>36.7</u>
 <u>Expenditures</u>					
Maintenance Department	140,745.61	545,077.09	1,353,073.00	807,995.91	40.3
	<u>140,745.61</u>	<u>545,077.09</u>	<u>1,353,073.00</u>	<u>807,995.91</u>	<u>40.3</u>
	<u>18,740.26</u>	<u>( 48,030.49)</u>	<u>.00</u>	<u>48,030.49</u>	<u>.0</u>

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 31, 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	531.74	7,105.88	9,000.00	1,894.12	79.0
Current Services	499,826.34	2,416,234.05	5,348,989.00	2,932,754.95	45.2
Miscellaneous	1,586.09	4,993.24	.00	( 4,993.24)	.0
	<u>501,944.17</u>	<u>2,428,333.17</u>	<u>7,008,908.00</u>	<u>4,580,574.83</u>	<u>34.7</u>
<u>Expenditures</u>					
W/w Administration	15,457.30	2,675,708.29	3,184,603.00	508,894.71	84.0
Plant #1	80,838.59	525,473.10	1,300,065.00	774,591.90	40.4
Plant #2	67,740.39	437,188.35	976,566.00	539,377.65	44.8
Collection Sanitary	67,169.45	417,497.81	997,641.00	580,143.19	41.9
Collection Stormwater	36,461.25	223,953.03	550,033.00	326,079.97	40.7
	<u>267,666.98</u>	<u>4,279,820.58</u>	<u>7,008,908.00</u>	<u>2,729,087.42</u>	<u>61.1</u>
	<u>234,277.19</u>	<u>( 1,851,487.41)</u>	<u>.00</u>	<u>1,851,487.41</u>	<u>.0</u>

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 31, 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	221.36	264,965.42	522,000.00	257,034.58	50.8
Use Of Money & Property	73.70	236.12	200.00	( 36.12)	118.1
Services	1,259.31	4,924.59	8,000.00	3,075.41	61.6
Other Revenue	341.27	1,886.08	3,000.00	1,113.92	62.9
Transfers In	.00	.00	100,000.00	100,000.00	.0
	<u>1,895.64</u>	<u>272,012.21</u>	<u>645,889.00</u>	<u>373,876.79</u>	<u>42.1</u>
<u>Expenditures</u>					
Hotel/motel Tax Fund	28,549.74	276,524.10	645,889.00	369,364.90	42.8
	<u>28,549.74</u>	<u>276,524.10</u>	<u>645,889.00</u>	<u>369,364.90</u>	<u>42.8</u>
	<u>( 26,654.10)</u>	<u>( 4,511.89)</u>	<u>.00</u>	<u>4,511.89</u>	<u>.0</u>

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 31, 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	772,857.32	897,015.00	942,000.00	44,985.00	95.2
Use Of Money & Property	452.16	1,861.18	2,500.00	638.82	74.5
Current Services	716.83	11,256.83	18,000.00	6,743.17	62.5
Other Revenue	3,869.87	9,397.19	12,500.00	3,102.81	75.2
	<u>777,896.18</u>	<u>919,530.20</u>	<u>1,464,213.00</u>	<u>544,682.80</u>	<u>62.8</u>
 <u>Expenditures</u>					
Library Fund	79,493.96	493,003.61	1,464,213.00	971,209.39	33.7
	<u>79,493.96</u>	<u>493,003.61</u>	<u>1,464,213.00</u>	<u>971,209.39</u>	<u>33.7</u>
	<u>698,402.22</u>	<u>426,526.59</u>	<u>.00</u>	<u>( 426,526.59)</u>	<u>.0</u>

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 31, 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	17,077.06	69,630.57	152,530.00	82,899.43	45.7
Use Of Money & Property	82.68	562.91	100.00	( 462.91)	562.9
Other Revenue	.00	.04	.00	( .04)	.0
	<u>17,159.74</u>	<u>70,193.52</u>	<u>302,630.00</u>	<u>232,436.48</u>	<u>23.2</u>
<u>Expenditures</u>					
Codes Department	18,203.10	128,625.25	302,630.00	174,004.75	42.5
	<u>18,203.10</u>	<u>128,625.25</u>	<u>302,630.00</u>	<u>174,004.75</u>	<u>42.5</u>
	<u>( 1,043.36)</u>	<u>( 58,431.73)</u>	<u>.00</u>	<u>58,431.73</u>	<u>.0</u>

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 31, 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	46.64	269.23	100.00	( 169.23)	269.2
Other Revenue	.00	252.98	.00	( 252.98)	.0
	<u>46.64</u>	<u>67,922.45</u>	<u>229,997.00</u>	<u>162,074.55</u>	<u>29.5</u>
<u>Expenditures</u>					
9-1-1 Tax Fund	17,166.03	92,951.62	229,997.00	137,045.38	40.4
	<u>17,166.03</u>	<u>92,951.62</u>	<u>229,997.00</u>	<u>137,045.38</u>	<u>40.4</u>
	<u>( 17,119.39)</u>	<u>( 25,029.17)</u>	<u>.00</u>	<u>25,029.17</u>	<u>.0</u>

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 31, 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	.00	166,381.00	499,143.00	332,762.00	33.3
Revenue From Other Agencies	5,480.00	5,480.00	6,282.00	802.00	87.2
Use Of Money & Property	103.11	491.01	100.00	( 391.01)	491.0
Other Revenue	1,431.82	13,376.07	75,000.00	61,623.93	17.8
	<u>7,014.93</u>	<u>185,728.08</u>	<u>826,525.00</u>	<u>640,796.92</u>	<u>22.5</u>
 <u>Expenditures</u>					
Library ESO Fund	33,617.89	250,135.81	826,525.00	576,389.19	30.3
	<u>33,617.89</u>	<u>250,135.81</u>	<u>826,525.00</u>	<u>576,389.19</u>	<u>30.3</u>
	<u>( 26,602.96)</u>	<u>( 64,407.73)</u>	<u>.00</u>	<u>64,407.73</u>	<u>.0</u>

City of Coos Bay  
Balance Sheet  
December 31, 2015

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	5,485,642.06	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	26,615.47	
01-000-100-1201	Accounts Receivable	55,032.08	
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	( 2,491.88)	
01-000-100-1208	Assessments Receivable Dist 78	21,413.03	
01-000-100-1209	Assessments Receivable Dist 99	108,989.47	
01-000-100-1299	AR/FS	1,560.00	
01-000-100-1350	Postage Inventory	459.54	
01-000-100-1405	Long Term A/R City Loan to JE	147,272.02	
	Total Assets		6,474,628.11

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2015	Unclaimed Property Liability	30.83	
01-000-200-2034	Insurance Payable	121,188.23	
01-000-200-2035	P.E.R.S. Payable	118,173.03	
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		1,113,390.05

FUND EQUITY

	Unappropriated Fund Balance:		
01-000-200-2500	Fund Balance	3,542,072.43	
	Revenue over Expenditures - YTD	1,819,165.63	
	Balance - Current Date	5,361,238.06	
	Total Fund Equity		5,361,238.06
	Total Liabilities and Equity		6,474,628.11

City of Coos Bay  
 Balance Sheet  
 December 31, 2015

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund		202,264.41	
02-000-100-1201	Accounts Receivable		4,558.14	
			<u>          </u>	
	Total Assets			<u><u>206,822.55</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
02-000-200-2500	Fund Balance		254,853.04	
	Revenue over Expenditures - YTD	(	48,030.49)	
			<u>          </u>	
	Balance - Current Date			<u>206,822.55</u>
	Total Fund Equity			<u>206,822.55</u>
	Total Liabilities and Equity			<u><u>206,822.55</u></u>



City of Coos Bay  
Balance Sheet  
December 31, 2015

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund	122,884.02	
05-000-100-1201	Accounts Receivable	251.82	
	Total Assets		123,135.84

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
05-000-200-2500	Fund Balance	127,647.73	
	Revenue over Expenditures - YTD	( 4,511.89)	
	Balance - Current Date		123,135.84
	Total Fund Equity		123,135.84
	Total Liabilities and Equity		123,135.84

City of Coos Bay  
Balance Sheet  
December 31, 2015

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	1,109,222.04	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	50,847.15	
	Total Assets		1,160,269.19

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	50,847.15	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	682,895.45	
	Revenue over Expenditures - YTD	426,526.59	
	Balance - Current Date	1,109,422.04	
	Total Fund Equity		1,160,269.19
	Total Liabilities and Equity		1,160,269.19

City of Coos Bay  
Balance Sheet  
December 31, 2015

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund	167,907.24	
	Total Assets		167,907.24
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2116	Sur-charge Deposit	2,439.80	
	Total Liabilities		2,439.80
<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	( 58,431.73)	
	Balance - Current Date	148,285.54	
	Total Fund Equity		165,467.44
	Total Liabilities and Equity		167,907.24

City of Coos Bay  
 Balance Sheet  
 December 31, 2015

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund		77,664.79
			<u>77,664.79</u>
	Total Assets		<u><u>77,664.79</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
10-000-200-2500	Fund Balance	102,693.96	
	Revenue over Expenditures - YTD	( 25,029.17)	
		<u>77,664.79</u>	
	Balance - Current Date		<u>77,664.79</u>
	Total Fund Equity		<u>77,664.79</u>
	Total Liabilities and Equity		<u><u>77,664.79</u></u>

City of Coos Bay  
 Balance Sheet  
 December 31, 2015

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund		182,959.32	
	Total Assets			182,959.32

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
14-000-200-2500	Fund Balance	247,367.05		
	Revenue over Expenditures - YTD	( 64,407.73)		
	Balance - Current Date		182,959.32	
	Total Fund Equity			182,959.32
	Total Liabilities and Equity			182,959.32

City of Coos Bay  
 Combined Cash Investment  
 December 31, 2015

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	( 186,042.01)
99-000-100-1002	Cash - Checking Payroll	( 48,910.32)
99-000-100-1003	Cash - Lgip State Pool	23,557,832.48
99-000-100-1004	Umpqua Bank - State Pool	1,942,503.55
99-000-100-1009	LGIP - Jurisdictional	4,843,698.83
	<b>Total Combined Cash</b>	<b>30,109,082.53</b>
99-000-100-1082	FB-Nonspendable Juris Exchange	( 4,843,698.83)
99-000-100-1090	FB-Nonspendable Library CD	( 50,847.15)
99-000-100-1000	Cash Allocated To Other Funds	( 25,214,536.55)
	<b>Total Unallocated Cash</b>	<b>.00</b>

Cash Allocation Reconciliation

1	Allocation to General Fund	5,485,642.06
2	Allocation to Gas Tax Fund	202,264.41
3	Allocation to Wastewater Fund	900,484.94
5	Allocation to Hotel/Motel Tax Fund	122,884.02
7	Allocation to Library Fund	1,109,222.04
8	Allocation to Building Codes Fund	167,907.24
10	Allocation to 9-1-1 Tax Fund	77,664.79
11	Allocation to G.O. Bond Redemption Fund	672,547.08
12	Allocation to Revenue Bond Fund	3,898,855.80
14	Allocation to Library ESO Fund	182,959.32
15	Allocation to Special Improvement Fund	144,639.34
16	Allocation to Street Improvement Fund	37,575.33
17	Allocation to Parks Improvement Fund	143,062.61
18	Allocation to Bike/pedestrian Path Fund	43,832.59
19	Allocation to Transportation SDC Fund	14,694.87
20	Allocation to Wastewater SDC Fund	247,953.93
21	Allocation to Stormwater SDC Fund	19,095.17
27	Allocation to Fire Dept. Equipment Reserve	216,029.23
29	Allocation to Wastewater Improvement Fund	4,751,054.27
32	Allocation to Trust Fund	44,010.00
33	Allocation to Coos Bay-North Bend VCB	343,499.93
34	Allocation to Major Capital Reserve Fund	766,273.61
39	Allocation to Jurisdictional Exchange Fund	20,366.36
40	Allocation to Technology Reserve Fund	120,389.30
41	Allocation to County-wide CAD Core Reserve	41,448.22
42	Allocation to Rainy Day Reserve Fund	580,230.59
51	Allocation to Downtown Special Revenue Fund	1,230,262.46
52	Allocation to Empire Special Revenue Fund	835,464.82
53	Allocation to Empire Program Fund	440,726.29
56	Allocation to Downtown Program Fund	42,292.69
57	Allocation to Downtown Capital Projects Fund	992,571.17
58	Allocation to Empire Capital Projects Fund	410,552.64
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  
December 31, 2015

Total Allocations to Other Funds	25,214,536.55
Allocation from Combined Cash Fund - 99-000-100-1000	( 25,214,536.55)
Zero Proof if Allocations Balance	.00