

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

<b>MEETING DATE</b> February 16, 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: January 2016 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 59% of the fiscal year having elapsed. General Fund Property Tax Collections are at 94.3% 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	\$1,297,687.20	\$4,839,759.63
Gas Tax	\$254,853.04	(\$51,456.16)	\$203,396.88
Wastewater	\$3,202,347.59	(\$1,732,575.31)	\$1,469,772.28
Hotel/Motel	\$127,647.73	\$31,280.92	\$158,928.65
Library	\$733,742.60	\$329,540.11	\$1,063,282.71
Library - ESO	\$247,367.05	(\$88,187.21)	\$159,179.84
Bldg. Codes	\$206,717.27	(\$46,085.18)	\$160,632.09
9-1-1	\$102,693.96	(\$4,212.56)	\$98,481.40

The **Combined Cash Investment** report shows total combined cash of \$29,769,062.80, please reference the table below.

Accounts Payable	\$50,373.32	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance
Payroll	(\$47,531.59)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance
Local Government Investment Pool (LGIP)	\$24,257,568.07	Investment On Demand	0.67 % annualized interest rate: 01/11/2016
Umpqua, State Pool Account	\$662,298.08	Operations	0.01 % annualized interest rate: 9/01/15; 100% collateralization 1/1/10; Division of State Finance Administrative Decision
LGIP – Jurisdictional Account	\$4,846,354.92	Unallocated	0.67 % annualized interest rate: 01/11/2016
Cash Allocated*	\$665,139.81	Across funds	See Cash Allocation Reconciliation
COMBINED CASH (allocated* & unallocated)	Umpqua Bank		Operations (allocated) * \$665,139.81
	LGIP		Investment (allocated) \$24,257,568.07
	LGIP		Investment (unallocated) \$4,846,354.92
<b>TOTAL COMBINED CASH</b>			<b>\$29,769,062.80</b>
<b>Less Unallocated Cash</b>	Nonspendable Jurisdictional Exchange & Library		(\$4,897,229.47)
<b>Total Cash Allocated to Other Funds</b>			<b>\$24,871,833.33</b>
* \$50,373.32 + (\$47,531.59) + \$662,298.08 = \$665,139.81 Umpqua Operations Allocated			

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32,34, 39-42	\$19,656,520.61
Urban Renewal Agency	51-61	\$4,828,804.43
Coos Bay – North Bend Visitors Convention Bureau	33	\$386,508.29
<b>Total Cash Allocated</b>		<b>\$24,871,833.33</b>
\$665,139.81	+ \$24,257,568.07	+ (\$50,874.55) = \$24,871,833.33
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 7 Months Ending January 31, 2016

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	55,243.41	5,055,196.61	5,359,932.00	304,735.39	94.3
Franchise Taxes	248,499.71	843,033.32	1,953,000.00	1,109,966.68	43.2
Licenses & Permits	18,090.60	101,155.55	157,900.00	56,744.45	64.1
Fines, Grants & State Revenues	21,718.70	254,937.25	712,792.00	457,854.75	35.8
Use Of Money & Property	10,961.86	68,894.49	95,000.00	26,105.51	72.5
Services	6,410.33	561,099.55	679,192.00	118,092.45	82.6
Repayments	( 2,673.78)	( 5,599.90)	.00	5,599.90	.0
Other Revenue	2,226.34	18,425.87	14,200.00	( 4,225.87)	129.8
Other Financing Sources	33,849.68	33,849.68	838,077.00	804,227.32	4.0
Total Fund Revenue	394,326.85	6,930,992.42	12,703,538.00	5,772,545.58	54.6
<u>Expenditures</u>					
City Council	6,765.87	48,515.04	86,300.00	37,784.96	56.2
City Manager	13,300.87	71,044.36	115,441.00	44,396.64	61.5
Urban Renewal Administration	40,601.02	243,155.32	395,530.00	152,374.68	61.5
Finance Department	21,673.81	121,179.63	211,191.00	90,011.37	57.4
City Attorney	6,263.32	31,523.67	64,515.00	32,991.33	48.9
City Hall	5,949.88	51,023.66	112,000.00	60,976.34	45.6
Community Promotion & Support	.00	.00	25,000.00	25,000.00	.0
Non Departmental	9,889.23	245,625.89	380,301.00	134,675.11	64.6
Other Financing Uses	.00	233,483.38	2,925,046.00	2,691,562.62	8.0
Police Administration	386,947.48	2,184,871.85	3,956,484.00	1,771,612.15	55.2
Police Support Services	92,381.29	455,418.11	803,627.00	348,208.89	56.7
Codes Enforcement	.00	29,942.23	68,463.00	38,520.77	43.7
Fire Department Operations	258,818.78	1,447,394.36	2,520,399.00	1,073,004.64	57.4
C.S. Planning Division	34,048.38	189,879.79	407,072.00	217,192.21	46.7
Coastal Implementation Grant	.00	.00	34,400.00	34,400.00	.0
Engineering Division	9,006.52	51,715.55	99,868.00	48,152.45	51.8
Parks Division	30,158.83	228,532.38	497,901.00	269,368.62	45.9
Total Expenditures	915,805.28	5,633,305.22	12,703,538.00	7,070,232.78	44.3
Net Revenue Over Expenditures	( 521,478.43)	1,297,687.20	.00	( 1,297,687.20)	.0

City of Coos Bay  
Fund Summary  
For the 7 Months Ending January 31, 2016

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	80,969.29	485,028.38	905,290.00	420,261.62	53.6
Use Of Money & Property	108.99	601.73	900.00	298.27	66.9
Miscellaneous	1,090.34	12,853.53	10,000.00	( 2,853.53)	128.5
Transfer From GF	.00	80,731.58	316,000.00	235,268.42	25.6
Total Fund Revenue	82,168.62	579,215.22	1,353,073.00	773,857.78	42.8
<u>Expenditures</u>					
Maintenance Department	85,594.29	630,671.38	1,353,073.00	722,401.62	46.6
Total Expenditures	85,594.29	630,671.38	1,353,073.00	722,401.62	46.6
Net Revenue Over Expenditures	( 3,425.67)	( 51,456.16)	.00	51,456.16	.0

City of Coos Bay  
Fund Summary  
For the 7 Months Ending January 31, 2016

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	676.36	7,782.24	9,000.00	1,217.76	86.5
Current Services	423,873.08	2,840,107.13	5,348,989.00	2,508,881.87	53.1
Miscellaneous	.00	4,993.24	.00	( 4,993.24)	.0
<b>Total Fund Revenue</b>	<b>424,549.44</b>	<b>2,852,882.61</b>	<b>7,008,908.00</b>	<b>4,156,025.39</b>	<b>40.7</b>
<u>Expenditures</u>					
W/w Administration	20,892.62	2,696,600.91	3,184,603.00	488,002.09	84.7
Plant #1	89,997.21	615,470.31	1,300,065.00	684,594.69	47.3
Plant #2	76,720.13	513,908.48	976,566.00	462,657.52	52.6
Collection Sanitary	73,577.44	491,075.25	997,641.00	506,565.75	49.2
Collection Stormwater	44,449.94	268,402.97	550,033.00	281,630.03	48.8
<b>Total Expenditures</b>	<b>305,637.34</b>	<b>4,585,457.92</b>	<b>7,008,908.00</b>	<b>2,423,450.08</b>	<b>65.4</b>
<b>Net Revenue Over Expenditures</b>	<b>118,912.10</b>	<b>( 1,732,575.31)</b>	<b>.00</b>	<b>1,732,575.31</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 7 Months Ending January 31, 2016

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	96,998.59	361,964.01	522,000.00	160,035.99	69.3
Use Of Money & Property	66.21	302.33	200.00	( 102.33)	151.2
Services	379.05	5,303.64	8,000.00	2,696.36	66.3
Other Revenue	1,176.83	3,062.91	3,000.00	( 62.91)	102.1
Transfers In	.00	.00	100,000.00	100,000.00	.0
Total Fund Revenue	<u>98,620.68</u>	<u>370,632.89</u>	<u>645,889.00</u>	<u>275,256.11</u>	<u>57.4</u>
<u>Expenditures</u>					
Hotel/motel Tax Fund	<u>62,827.87</u>	<u>339,351.97</u>	<u>645,889.00</u>	<u>306,537.03</u>	<u>52.5</u>
Total Expenditures	<u>62,827.87</u>	<u>339,351.97</u>	<u>645,889.00</u>	<u>306,537.03</u>	<u>52.5</u>
Net Revenue Over Expenditures	<u><u>35,792.81</u></u>	<u><u>31,280.92</u></u>	<u><u>.00</u></u>	<u><u>( 31,280.92)</u></u>	<u><u>.0</u></u>

City of Coos Bay  
Fund Summary  
For the 7 Months Ending January 31, 2016

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	2,301.00	899,316.00	942,000.00	42,684.00	95.5
Use Of Money & Property	1,125.08	2,986.26	2,500.00	( 486.26)	119.5
Current Services	894.77	12,151.60	18,000.00	5,848.40	67.5
Other Revenue	1,242.03	10,639.22	12,500.00	1,860.78	85.1
Total Fund Revenue	5,562.88	925,093.08	1,464,213.00	539,119.92	63.2
<u>Expenditures</u>					
Library Fund	102,549.36	595,552.97	1,464,213.00	868,660.03	40.7
Total Expenditures	102,549.36	595,552.97	1,464,213.00	868,660.03	40.7
Net Revenue Over Expenditures	( 96,986.48)	329,540.11	.00	( 329,540.11)	.0

City of Coos Bay  
Fund Summary  
For the 7 Months Ending January 31, 2016

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	36,385.10	106,015.67	152,530.00	46,514.33	69.5
Use Of Money & Property	90.47	653.38	100.00	( 553.38)	653.4
Other Revenue	2.01	2.05	.00	( 2.05)	.0
<b>Total Fund Revenue</b>	<b>36,477.58</b>	<b>106,671.10</b>	<b>302,630.00</b>	<b>195,958.90</b>	<b>35.3</b>
<u>Expenditures</u>					
Codes Department	24,131.03	152,756.28	302,630.00	149,873.72	50.5
<b>Total Expenditures</b>	<b>24,131.03</b>	<b>152,756.28</b>	<b>302,630.00</b>	<b>149,873.72</b>	<b>50.5</b>
<b>Net Revenue Over Expenditures</b>	<b>12,346.55</b>	<b>( 46,085.18)</b>	<b>.00</b>	<b>46,085.18</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 7 Months Ending January 31, 2016

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	40,991.92	108,392.16	169,897.00	61,504.84	63.8
Use Of Money & Property	41.85	311.08	100.00	( 211.08)	311.1
Other Revenue	.00	252.98	.00	( 252.98)	.0
<b>Total Fund Revenue</b>	<b>41,033.77</b>	<b>108,956.22</b>	<b>229,997.00</b>	<b>121,040.78</b>	<b>47.4</b>
<u>Expenditures</u>					
9-1-1 Tax Fund	20,217.16	113,168.78	229,997.00	116,828.22	49.2
<b>Total Expenditures</b>	<b>20,217.16</b>	<b>113,168.78</b>	<b>229,997.00</b>	<b>116,828.22</b>	<b>49.2</b>
<b>Net Revenue Over Expenditures</b>	<b>20,816.61</b>	<b>( 4,212.56)</b>	<b>.00</b>	<b>4,212.56</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 7 Months Ending January 31, 2016

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	.00	5,480.00	6,282.00	802.00	87.2
Use Of Money & Property	98.58	589.59	100.00	( 489.59)	589.6
Other Revenue	5,229.28	18,605.35	75,000.00	56,394.65	24.8
<b>Total Fund Revenue</b>	<b>5,327.86</b>	<b>191,055.94</b>	<b>826,525.00</b>	<b>635,469.06</b>	<b>23.1</b>
<u>Expenditures</u>					
Library ESO Fund	29,107.34	279,243.15	826,525.00	547,281.85	33.8
<b>Total Expenditures</b>	<b>29,107.34</b>	<b>279,243.15</b>	<b>826,525.00</b>	<b>547,281.85</b>	<b>33.8</b>
<b>Net Revenue Over Expenditures</b>	<b>( 23,779.48)</b>	<b>( 88,187.21)</b>	<b>.00</b>	<b>88,187.21</b>	<b>.0</b>

City of Coos Bay  
 Balance Sheet  
 January 31, 2016

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	4,993,475.40	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	10,200.94	
01-000-100-1201	Accounts Receivable	44,095.89	
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	( 2,104.36)	
01-000-100-1208	Assessments Receivable Dist 78	21,413.03	
01-000-100-1209	Assessments Receivable Dist 99	106,315.69	
01-000-100-1299	AR/FS	1,560.00	
01-000-100-1350	Postage Inventory	402.30	
01-000-100-1405	Long Term A/R City Loan to JE	147,272.02	
	Total Assets		<u>5,952,767.23</u>

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2015	Unclaimed Property Liability	30.83	
01-000-200-2034	Insurance Payable	120,280.57	
01-000-200-2035	P.E.R.S. Payable	118,698.24	
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		1,113,007.60

FUND EQUITY

	Unappropriated Fund Balance:		
01-000-200-2500	Fund Balance	3,542,072.43	
	Revenue over Expenditures - YTD	1,297,687.20	
	Balance - Current Date	4,839,759.63	
	Total Fund Equity		<u>4,839,759.63</u>
	Total Liabilities and Equity		<u>5,952,767.23</u>

City of Coos Bay  
Balance Sheet  
January 31, 2016

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	197,748.40	
02-000-100-1201	Accounts Receivable	5,648.48	
	Total Assets		<u>203,396.88</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
02-000-200-2500	Fund Balance	254,853.04	
	Revenue over Expenditures - YTD	( 51,456.16)	
	Balance - Current Date		<u>203,396.88</u>
	Total Fund Equity		<u>203,396.88</u>
	Total Liabilities and Equity		<u>203,396.88</u>

City of Coos Bay  
 Balance Sheet  
 January 31, 2016

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	1,051,319.52	
03-000-100-1201	Accounts Receivable	561,427.48	
		<u>                    </u>	
	Total Assets		<u><u>1,612,747.00</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	( 1,732,575.31)	
		<u>                    </u>	
	Balance - Current Date	1,469,772.28	
		<u>                    </u>	
	Total Fund Equity		<u>1,612,747.00</u>
	Total Liabilities and Equity		<u><u>1,612,747.00</u></u>

City of Coos Bay  
Balance Sheet  
January 31, 2016

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund	158,242.54	
05-000-100-1201	Accounts Receivable	686.11	
	Total Assets		<u>158,928.65</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
05-000-200-2500	Fund Balance	127,647.73	
	Revenue over Expenditures - YTD	31,280.92	
	Balance - Current Date		<u>158,928.65</u>
	Total Fund Equity		<u>158,928.65</u>
	Total Liabilities and Equity		<u>158,928.65</u>

City of Coos Bay  
 Balance Sheet  
 January 31, 2016

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	1,012,208.16	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	50,874.55	
		<u>                    </u>	
	Total Assets		<u><u>1,063,282.71</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	50,874.55	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	682,868.05	
	Revenue over Expenditures - YTD	329,540.11	
		<u>                    </u>	
	Balance - Current Date	1,012,408.16	
		<u>                    </u>	
	Total Fund Equity		<u><u>1,063,282.71</u></u>
	Total Liabilities and Equity		<u><u>1,063,282.71</u></u>

City of Coos Bay  
 Balance Sheet  
 January 31, 2016

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund		180,640.86
	Total Assets		180,640.86
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2116	Sur-charge Deposit		2,826.87
	Total Liabilities		2,826.87
<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	( 46,085.18)	
	Balance - Current Date		160,632.09
	Total Fund Equity		177,813.99
	Total Liabilities and Equity		180,640.86

City of Coos Bay  
 Balance Sheet  
 January 31, 2016

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund		98,481.40	
	Total Assets			<u>98,481.40</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
10-000-200-2500	Fund Balance		102,693.96	
	Revenue over Expenditures - YTD	(	4,212.56)	
	Balance - Current Date		<u>98,481.40</u>	
	Total Fund Equity			<u>98,481.40</u>
	Total Liabilities and Equity			<u>98,481.40</u>

City of Coos Bay  
 Balance Sheet  
 January 31, 2016

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund		159,179.84	
	Total Assets			<u>159,179.84</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
14-000-200-2500	Fund Balance	247,367.05		
	Revenue over Expenditures - YTD	( 88,187.21)		
	Balance - Current Date		<u>159,179.84</u>	
	Total Fund Equity			<u>159,179.84</u>
	Total Liabilities and Equity			<u>159,179.84</u>

City of Coos Bay  
 Combined Cash Investment  
 January 31, 2016

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	50,373.32
99-000-100-1002	Cash - Checking Payroll	( 47,531.59)
99-000-100-1003	Cash - Lgip State Pool	24,257,568.07
99-000-100-1004	Umpqua Bank - State Pool	662,298.08
99-000-100-1009	LGIP - Jurisdictional	4,846,354.92
		<hr/>
	Total Combined Cash	29,769,062.80
99-000-100-1082	FB-Nonspendable Juris Exchange	( 4,846,354.92)
99-000-100-1090	FB-Nonspendable Library CD	( 50,874.55)
99-000-100-1000	Cash Allocated To Other Funds	( 24,871,833.33)
		<hr/>
	Total Unallocated Cash	<u>.00</u>

Cash Allocation Reconciliation

1	Allocation to General Fund	4,993,475.40
2	Allocation to Gas Tax Fund	197,748.40
3	Allocation to Wastewater Fund	1,051,319.52
5	Allocation to Hotel/Motel Tax Fund	158,242.54
7	Allocation to Library Fund	1,012,208.16
8	Allocation to Building Codes Fund	180,640.86
10	Allocation to 9-1-1 Tax Fund	98,481.40
11	Allocation to G.O. Bond Redemption Fund	678,223.56
12	Allocation to Revenue Bond Fund	3,898,855.80
14	Allocation to Library ESO Fund	159,179.84
15	Allocation to Special Improvement Fund	144,717.28
16	Allocation to Street Improvement Fund	78,009.79
17	Allocation to Parks Improvement Fund	143,140.80
18	Allocation to Bike/pedestrian Path Fund	44,674.08
19	Allocation to Transportation SDC Fund	14,702.79
20	Allocation to Wastewater SDC Fund	248,087.53
21	Allocation to Stormwater SDC Fund	19,105.46
27	Allocation to Fire Dept. Equipment Reserve	216,145.63
29	Allocation to Wastewater Improvement Fund	4,742,620.64
32	Allocation to Trust Fund	38,835.00
33	Allocation to Coos Bay-North Bend VCB	386,508.29
34	Allocation to Major Capital Reserve Fund	775,260.85
39	Allocation to Jurisdictional Exchange Fund	20,377.33
40	Allocation to Technology Reserve Fund	120,454.17
41	Allocation to County-wide CAD Core Reserve	41,470.55
42	Allocation to Rainy Day Reserve Fund	580,543.23
51	Allocation to Downtown Special Revenue Fund	1,240,192.92
52	Allocation to Empire Special Revenue Fund	842,500.73
53	Allocation to Empire Program Fund	440,963.77
56	Allocation to Downtown Program Fund	42,315.48
57	Allocation to Downtown Capital Projects Fund	943,978.24
58	Allocation to Empire Capital Projects Fund	410,773.86
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  
January 31, 2016

Total Allocations to Other Funds	24,871,833.33
Allocation from Combined Cash Fund - 99-000-100-1000	( 24,871,833.33)
Zero Proof if Allocations Balance	.00