

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

<b>MEETING DATE</b> April 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: March 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 75% of the fiscal year having elapsed. General Fund Property Tax Collections are at 97.8% 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	\$393,208.54	\$3,935,280.97
Gas Tax	\$254,853.04	(\$78,699.56)	\$176,153.48
Wastewater	\$3,202,347.59	(\$627,374.78)	\$2,574,972.81
Hotel/Motel	\$127,647.73	\$34,433.57	\$162,081.30
Library	\$733,742.60	\$165,920.41	\$899,663.01
Library - ESO	\$247,367.05	(\$3,367.29)	\$243,999.76
Bldg. Codes	\$206,717.27	(\$54,567.99)	\$152,149.28
9-1-1	\$102,693.96	(\$37,650.94)	\$65,043.02

The **Combined Cash Investment** report shows total combined cash of \$28,570,577.58, please reference the table below.

Accounts Payable	\$16,935.86	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance
Payroll	(\$60,389.05)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance
Local Government Investment Pool (LGIP)	\$22,999,670.39	Investment On Demand	0.75 % annualized interest rate: 2/24/2016
Umpqua, State Pool Account	\$762,288.79	Operations	0.10 % annualized interest rate: 9/1/15; 100% collateralization 1/1/10; Division of State Finance Administrative Decision
LGIP – Jurisdictional Account	\$4,852,071.59	Unallocated	0.67 % annualized interest rate: 1/11/2016
Cash Allocated*	\$718,835.60	Across funds	See Cash Allocation Reconciliation
COMBINED CASH (allocated* & unallocated)	Umpqua Bank	Operations (allocated) *	\$718,835.60
	LGIP	Investment (allocated)	\$22,999,670.39
	LGIP	Investment (unallocated)	\$4,852,071.59
<b>TOTAL COMBINED CASH</b>	<b>\$28,570,577.58</b>		
<b>Less Unallocated Cash</b>	Nonspendable Jurisdictional Exchange & Library		(\$4,903,005.95)
<b>Total Cash Allocated to Other Funds</b>	<b>\$23,667,571.63</b>		
* \$16,935.86 + (\$60,389.05) + \$762,288.79 = \$718,835.60 Umpqua Operations Allocated			

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32,34, 39-42	\$18,913,739.97
Urban Renewal Agency	51-61	\$4,384,255.68
Coos Bay – North Bend Visitors Convention Bureau	33	\$369,575.98
<b>Total Cash Allocated</b>		<b>\$23,667,571.63</b>
\$718,835.60	+ \$22,999,670.39	+ (\$50,934.36) = \$23,667,571.63
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 9 Months Ending March 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	143,797.54	5,239,895.59	5,359,932.00	120,036.41	97.8
Franchise Taxes	147,129.20	1,225,886.68	1,953,000.00	727,113.32	62.8
Licenses & Permits	7,214.12	115,641.07	157,900.00	42,258.93	73.2
Fines, Grants & State Revenues	57,760.40	401,460.37	712,792.00	311,331.63	56.3
Use Of Money & Property	10,434.97	88,309.99	95,000.00	6,690.01	93.0
Services	5,549.92	569,183.08	679,192.00	110,008.92	83.8
Repayments	3,341.34	( 2,258.56)	.00	2,258.56	.0
Other Revenue	4,875.27	24,478.00	14,200.00	( 10,278.00)	172.4
Other Financing Sources	17.66	516,944.34	1,242,077.00	725,132.66	41.6
Total Fund Revenue	380,120.42	8,179,540.56	13,107,538.00	4,927,997.44	62.4
<u>Expenditures</u>					
City Council	15,980.36	65,114.93	86,300.00	21,185.07	75.5
City Manager	8,744.93	88,743.95	115,441.00	26,697.05	76.9
Urban Renewal Administration	20,996.81	297,210.17	395,530.00	98,319.83	75.1
Finance Department	15,958.98	155,172.00	211,191.00	56,019.00	73.5
City Attorney	3,937.26	40,462.81	64,515.00	24,052.19	62.7
City Hall	11,801.22	80,950.17	112,000.00	31,049.83	72.3
Community Promotion & Support	.00	25,000.00	25,000.00	.00	100.0
Non Departmental	8,414.02	269,066.18	380,301.00	111,234.82	70.8
Other Financing Uses	119,884.85	836,516.18	2,925,046.00	2,088,529.82	28.6
Police Administration	346,248.41	2,837,003.63	3,956,484.00	1,119,480.37	71.7
Police Support Services	68,180.73	585,172.49	803,627.00	218,454.51	72.8
Codes Enforcement	680.00	30,682.23	68,463.00	37,780.77	44.8
Fire Department Operations	201,576.27	1,857,970.78	2,520,399.00	662,428.22	73.7
C.S. Planning Division	29,924.55	245,005.44	407,072.00	162,066.56	60.2
Coastal Implementation Grant	.00	.00	34,400.00	34,400.00	.0
Engineering Division	7,466.81	66,119.43	99,868.00	33,748.57	66.2
Parks Division	34,991.63	306,141.63	497,901.00	191,759.37	61.5
CBNBWB Water Project Loans	.00	.00	404,000.00	404,000.00	.0
Total Expenditures	894,786.83	7,786,332.02	13,107,538.00	5,321,205.98	59.4
Net Revenue Over Expenditures	( 514,666.41)	393,208.54	.00	( 393,208.54)	.0

City of Coos Bay  
Fund Summary  
For the 9 Months Ending March 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	64,224.14	638,677.15	905,290.00	266,612.85	70.6
Use Of Money & Property	118.80	828.52	900.00	71.48	92.1
Miscellaneous	5,087.51	23,305.90	10,000.00	( 13,305.90)	233.1
Transfer From GF	69,884.85	186,010.38	316,000.00	129,989.62	58.9
<b>Total Fund Revenue</b>	<b>139,315.30</b>	<b>848,821.95</b>	<b>1,353,073.00</b>	<b>504,251.05</b>	<b>62.7</b>
<u>Expenditures</u>					
Maintenance Department	157,436.34	927,521.51	1,353,073.00	425,551.49	68.6
<b>Total Expenditures</b>	<b>157,436.34</b>	<b>927,521.51</b>	<b>1,353,073.00</b>	<b>425,551.49</b>	<b>68.6</b>
<b>Net Revenue Over Expenditures</b>	<b>( 18,121.04)</b>	<b>( 78,699.56)</b>	<b>.00</b>	<b>78,699.56</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 9 Months Ending March 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	755,956.17	393,110.00	( 362,846.17)	192.3
Use Of Money & Property	1,038.26	9,667.29	9,000.00	( 667.29)	107.4
Current Services	435,245.93	3,741,600.30	5,348,989.00	1,607,388.70	70.0
Miscellaneous	.00	4,993.24	.00	( 4,993.24)	.0
<b>Total Fund Revenue</b>	<b>436,284.19</b>	<b>4,512,217.00</b>	<b>7,008,908.00</b>	<b>2,496,691.00</b>	<b>64.4</b>
<u>Expenditures</u>					
W/w Administration	15,981.35	2,729,033.21	3,184,603.00	455,569.79	85.7
Plant #1	83,386.92	782,027.17	1,300,065.00	518,037.83	60.2
Plant #2	70,335.01	653,031.17	976,566.00	323,534.83	66.9
Collection Sanitary	73,030.01	636,788.64	997,641.00	360,852.36	63.8
Collection Stormwater	36,221.96	338,711.59	550,033.00	211,321.41	61.6
<b>Total Expenditures</b>	<b>278,955.25</b>	<b>5,139,591.78</b>	<b>7,008,908.00</b>	<b>1,869,316.22</b>	<b>73.3</b>
<b>Net Revenue Over Expenditures</b>	<b>157,328.94</b>	<b>( 627,374.78)</b>	<b>.00</b>	<b>627,374.78</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 9 Months Ending March 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	866.58	379,806.02	522,000.00	142,193.98	72.8
Use Of Money & Property	86.79	475.53	200.00	( 275.53)	237.8
Services	984.87	7,023.53	8,000.00	976.47	87.8
Other Revenue	254.82	3,468.80	3,000.00	( 468.80)	115.6
Transfers In	50,000.00	50,000.00	100,000.00	50,000.00	50.0
Total Fund Revenue	52,193.06	440,773.88	645,889.00	205,115.12	68.2
<u>Expenditures</u>					
Hotel/motel Tax Fund	28,835.73	406,340.31	645,889.00	239,548.69	62.9
Total Expenditures	28,835.73	406,340.31	645,889.00	239,548.69	62.9
Net Revenue Over Expenditures	23,357.33	34,433.57	.00	( 34,433.57)	.0

City of Coos Bay  
Fund Summary  
For the 9 Months Ending March 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	.00	899,316.00	942,000.00	42,684.00	95.5
Use Of Money & Property	688.51	4,455.29	2,500.00	( 1,955.29)	178.2
Current Services	1,986.01	15,237.52	18,000.00	2,762.48	84.7
Other Revenue	4,239.25	14,965.64	12,500.00	( 2,465.64)	119.7
<b>Total Fund Revenue</b>	<b>6,913.77</b>	<b>933,974.45</b>	<b>1,464,213.00</b>	<b>530,238.55</b>	<b>63.8</b>
<u>Expenditures</u>					
Library Fund	82,576.80	768,054.04	1,464,213.00	696,158.96	52.5
<b>Total Expenditures</b>	<b>82,576.80</b>	<b>768,054.04</b>	<b>1,464,213.00</b>	<b>696,158.96</b>	<b>52.5</b>
<b>Net Revenue Over Expenditures</b>	<b>( 75,663.03)</b>	<b>165,920.41</b>	<b>.00</b>	<b>( 165,920.41)</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 9 Months Ending March 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	9,847.77	137,094.64	152,530.00	15,435.36	89.9
Use Of Money & Property	116.04	868.06	100.00	( 768.06)	868.1
Other Revenue	.00	2.05	.00	( 2.05)	.0
<b>Total Fund Revenue</b>	<b>9,963.81</b>	<b>137,964.75</b>	<b>302,630.00</b>	<b>164,665.25</b>	<b>45.6</b>
<u>Expenditures</u>					
Codes Department	21,414.29	192,532.74	302,630.00	110,097.26	63.6
<b>Total Expenditures</b>	<b>21,414.29</b>	<b>192,532.74</b>	<b>302,630.00</b>	<b>110,097.26</b>	<b>63.6</b>
<b>Net Revenue Over Expenditures</b>	<b>( 11,450.48)</b>	<b>( 54,567.99)</b>	<b>.00</b>	<b>54,567.99</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 9 Months Ending March 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	.00	108,392.16	169,897.00	61,504.84	63.8
Use Of Money & Property	51.16	416.02	100.00	( 316.02)	416.0
Other Revenue	.00	252.98	.00	( 252.98)	.0
Total Fund Revenue	51.16	109,061.16	229,997.00	120,935.84	47.4
<u>Expenditures</u>					
9-1-1 Tax Fund	16,328.97	146,712.10	229,997.00	83,284.90	63.8
Total Expenditures	16,328.97	146,712.10	229,997.00	83,284.90	63.8
Net Revenue Over Expenditures	( 16,277.81)	( 37,650.94)	.00	37,650.94	.0

City of Coos Bay  
Fund Summary  
For the 9 Months Ending March 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	166,381.00	332,762.00	499,143.00	166,381.00	66.7
Revenue From Other Agencies	.00	5,480.00	6,282.00	802.00	87.2
Use Of Money & Property	73.35	749.86	100.00	( 649.86)	749.9
Other Revenue	2,313.33	27,271.18	75,000.00	47,728.82	36.4
<b>Total Fund Revenue</b>	<b>168,767.68</b>	<b>366,263.04</b>	<b>826,525.00</b>	<b>460,261.96</b>	<b>44.3</b>
<u>Expenditures</u>					
Library ESO Fund	41,353.35	369,630.33	826,525.00	456,894.67	44.7
<b>Total Expenditures</b>	<b>41,353.35</b>	<b>369,630.33</b>	<b>826,525.00</b>	<b>456,894.67</b>	<b>44.7</b>
<b>Net Revenue Over Expenditures</b>	<b>127,414.33</b>	<b>( 3,367.29)</b>	<b>.00</b>	<b>3,367.29</b>	<b>.0</b>

City of Coos Bay  
 Balance Sheet  
 March 31, 2016

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	4,102,654.13	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	19,956.15	
01-000-100-1201	Accounts Receivable	22,323.20	
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	( 1,346.87)	
01-000-100-1208	Assessments Receivable Dist 78	21,413.03	
01-000-100-1209	Assessments Receivable Dist 99	109,657.03	
01-000-100-1350	Postage Inventory	742.98	
01-000-100-1405	Long Term A/R City Loan to JE	147,272.02	
	Total Assets		5,052,807.99

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2001	Accounts Payable	2,156.32	
01-000-200-2015	Unclaimed Property Liability	30.83	
01-000-200-2034	Insurance Payable	121,712.75	
01-000-200-2035	P.E.R.S. Payable	119,629.16	
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		1,117,527.02

FUND EQUITY

	Unappropriated Fund Balance:		
01-000-200-2500	Fund Balance	3,542,072.43	
	Revenue over Expenditures - YTD	393,208.54	
	Balance - Current Date	3,935,280.97	
	Total Fund Equity		3,935,280.97
	Total Liabilities and Equity		5,052,807.99

City of Coos Bay  
Balance Sheet  
March 31, 2016

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	170,291.21	
02-000-100-1201	Accounts Receivable	5,862.27	
	Total Assets		<u>176,153.48</u>

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
02-000-200-2500	Fund Balance	254,853.04	
	Revenue over Expenditures - YTD	( 78,699.56)	
	Balance - Current Date		<u>176,153.48</u>
	Total Fund Equity		<u>176,153.48</u>
	Total Liabilities and Equity		<u>176,153.48</u>

City of Coos Bay  
 Balance Sheet  
 March 31, 2016

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	1,465,774.81	
03-000-100-1201	Accounts Receivable	1,252,172.72	
	Total Assets		<u>2,717,947.53</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	( 627,374.78)	
	Balance - Current Date	2,574,972.81	
	Total Fund Equity		<u>2,717,947.53</u>
	Total Liabilities and Equity		<u>2,717,947.53</u>

City of Coos Bay  
 Balance Sheet  
 March 31, 2016

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund		162,081.30	
	Total Assets			<u>162,081.30</u>

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:				
05-000-200-2500	Fund Balance		127,647.73	
	Revenue over Expenditures - YTD		<u>34,433.57</u>	
	Balance - Current Date		<u>162,081.30</u>	
	Total Fund Equity			<u>162,081.30</u>
	Total Liabilities and Equity			<u>162,081.30</u>

City of Coos Bay  
 Balance Sheet  
 March 31, 2016

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	848,528.65	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	50,934.36	
		<hr/>	
	Total Assets		899,663.01
			<hr/> <hr/>

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	50,934.36	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	682,808.24	
	Revenue over Expenditures - YTD	165,920.41	
		<hr/>	
	Balance - Current Date	848,728.65	
		<hr/>	
	Total Fund Equity		899,663.01
			<hr/> <hr/>
	Total Liabilities and Equity		899,663.01
			<hr/> <hr/>

City of Coos Bay  
Balance Sheet  
March 31, 2016

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund	173,698.67	
	Total Assets		173,698.67
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2116	Sur-charge Deposit	4,367.49	
	Total Liabilities		4,367.49
<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	( 54,567.99)	
	Balance - Current Date	152,149.28	
	Total Fund Equity		169,331.18
	Total Liabilities and Equity		173,698.67

City of Coos Bay  
 Balance Sheet  
 March 31, 2016

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund		65,043.02	
	Total Assets			<u>65,043.02</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
10-000-200-2500	Fund Balance		102,693.96	
	Revenue over Expenditures - YTD	(	37,650.94)	
	Balance - Current Date		<u>65,043.02</u>	
	Total Fund Equity			<u>65,043.02</u>
	Total Liabilities and Equity			<u>65,043.02</u>

City of Coos Bay  
 Balance Sheet  
 March 31, 2016

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund		243,999.76	
	Total Assets			<u>243,999.76</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
14-000-200-2500	Fund Balance		247,367.05	
	Revenue over Expenditures - YTD	(	3,367.29)	
	Balance - Current Date		<u>243,999.76</u>	
	Total Fund Equity			<u>243,999.76</u>
	Total Liabilities and Equity			<u>243,999.76</u>

City of Coos Bay  
 Combined Cash Investment  
 March 31, 2016

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	16,935.86
99-000-100-1002	Cash - Checking Payroll	( 60,389.05)
99-000-100-1003	Cash - Lgip State Pool	22,999,670.39
99-000-100-1004	Umpqua Bank - State Pool	762,288.79
99-000-100-1009	LGIP - Jurisdictional	4,852,071.59
	<b>Total Combined Cash</b>	<b>28,570,577.58</b>
99-000-100-1082	FB-Nonspendable Juris Exchange	( 4,852,071.59)
99-000-100-1090	FB-Nonspendable Library CD	( 50,934.36)
99-000-100-1000	Cash Allocated To Other Funds	( 23,667,571.63)
	<b>Total Unallocated Cash</b>	<b>.00</b>

Cash Allocation Reconciliation

1	Allocation to General Fund	4,102,654.13
2	Allocation to Gas Tax Fund	170,291.21
3	Allocation to Wastewater Fund	1,465,774.81
5	Allocation to Hotel/Motel Tax Fund	162,081.30
7	Allocation to Library Fund	848,528.65
8	Allocation to Building Codes Fund	173,698.67
10	Allocation to 9-1-1 Tax Fund	65,043.02
11	Allocation to G.O. Bond Redemption Fund	696,733.99
12	Allocation to Revenue Bond Fund	3,898,855.80
14	Allocation to Library ESO Fund	243,999.76
15	Allocation to Special Improvement Fund	145,267.23
16	Allocation to Street Improvement Fund	144,460.28
17	Allocation to Parks Improvement Fund	116,311.15
18	Allocation to Bike/pedestrian Path Fund	46,279.18
19	Allocation to Transportation SDC Fund	14,720.06
20	Allocation to Wastewater SDC Fund	248,379.17
21	Allocation to Stormwater SDC Fund	19,127.93
27	Allocation to Fire Dept. Equipment Reserve	216,399.72
29	Allocation to Wastewater Improvement Fund	4,644,776.50
32	Allocation to Trust Fund	28,650.00
33	Allocation to Coos Bay-North Bend VCB	369,575.98
34	Allocation to Major Capital Reserve Fund	749,644.74
39	Allocation to Jurisdictional Exchange Fund	( 10,411.54)
40	Allocation to Technology Reserve Fund	100,866.92
41	Allocation to County-wide CAD Core Reserve	40,381.59
42	Allocation to Rainy Day Reserve Fund	581,225.70
51	Allocation to Downtown Special Revenue Fund	1,134,273.48
52	Allocation to Empire Special Revenue Fund	447,928.75
53	Allocation to Empire Program Fund	441,482.15
56	Allocation to Downtown Program Fund	42,365.23
57	Allocation to Downtown Capital Projects Fund	1,027,212.72
58	Allocation to Empire Capital Projects Fund	608,742.92
60	Allocation to Downtown Bond Reserve Fund	682,250.03
61	Allocation to Empire Bond Reserve Fund	.40

City of Coos Bay  
Combined Cash Investment  
March 31, 2016

Total Allocations to Other Funds	23,667,571.63
Allocation from Combined Cash Fund - 99-000-100-1000	( 23,667,571.63)
Zero Proof if Allocations Balance	.00

City of Coos Bay  
Accounts Payable Allocation Fund  
March 31, 2016

Payables

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\_\_\_\_\_  
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Accounts Payable Allocation Reconciliation

1 Allocation to General Fund	(	2,156.32)
Total Allocations to Other Funds	(	2,156.32)
Zero Proof if Allocations Balance	(	2,156.32)