

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

<b>MEETING DATE</b> May 17, 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: April 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 83% of the fiscal year having elapsed. General Fund Property Tax Collections are at 98.4% 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	\$34,545.43	\$3,576,617.86
Gas Tax	\$254,853.04	(\$54,033.55)	\$200,819.49
Wastewater	\$3,202,347.59	(\$453,917.96)	\$2,748,429.63
Hotel/Motel	\$127,647.73	\$72,656.26	\$200,303.99
Library	\$733,742.60	\$99,453.70	\$833,196.30
Library - ESO	\$247,367.05	(\$55,923.44)	\$191,443.61
Bldg. Codes	\$206,717.27	(\$55,090.60)	\$151,626.67
9-1-1	\$102,693.96	(\$34,885.25)	\$67,808.71

The **Combined Cash Investment** report shows total combined cash of \$28,471,164.65, please reference the table below.

Accounts Payable	\$101,320.15	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance
Payroll	(\$53,079.01)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance
Local Government Investment Pool (LGIP)	\$22,903,018.83	Investment On Demand	0.75 % annualized interest rate: 2/24/2016
Umpqua, State Pool Account	\$664,850.26	Operations	0.75 % annualized interest rate: 4/1/16; 100% collateralization 1/1/10; Division of State Finance Administrative Decision
LGIP – Jurisdictional Account	\$4,855,054.42	Unallocated	0.75 % annualized interest rate: 2/24/2016
Cash Allocated*	\$713,091.40	Across funds	See Cash Allocation Reconciliation
COMBINED CASH (allocated* & unallocated)	Umpqua Bank	Operations (allocated) *	\$713,091.40
	LGIP	Investment (allocated)	\$22,903,018.83
	LGIP	Investment (unallocated)	\$4,855,054.42
<b>TOTAL COMBINED CASH</b>			<b>\$28,471,164.65</b>
<b>Less Unallocated Cash</b>	Nonspendable Jurisdictional Exchange & Library		<b>(\$4,906,019.94)</b>
<b>Total Cash Allocated to Other Funds</b>			<b>\$23,565,144.71</b>
* \$101,320.15 + (\$53,079.01) + \$664,850.26 = \$713,091.40 Umpqua Operations Allocated			

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32,34, 39-42	\$18,712,628.91
Urban Renewal Agency	51-61	\$4,456,626.22
Coos Bay – North Bend Visitors Convention Bureau	33	\$395,889.58
<b>Total Cash Allocated</b>		<b>\$23,565,144.71</b>
\$713,091.40	+ \$22,903,018.83 + (\$50,965.52)	= \$23,565,144.71
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 10 Months Ending April 30, 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	34,659.81	5,274,555.40	5,359,932.00	85,376.60	98.4
Franchise Taxes	202,977.18	1,428,863.86	1,953,000.00	524,136.14	73.2
Licenses & Permits	3,606.69	119,247.76	157,900.00	38,652.24	75.5
Fines, Grants & State Revenues	16,231.23	417,691.60	712,792.00	295,100.40	58.6
Use Of Money & Property	10,662.53	98,972.52	95,000.00	( 3,972.52)	104.2
Services	92,597.64	661,780.72	679,192.00	17,411.28	97.4
Repayments	2,258.56	.00	.00	.00	.0
Other Revenue	932.70	25,410.70	14,200.00	( 11,210.70)	179.0
Other Financing Sources	404,000.00	920,944.34	1,242,077.00	321,132.66	74.2
Total Fund Revenue	767,926.34	8,947,466.90	13,107,538.00	4,160,071.10	68.3
<u>Expenditures</u>					
City Council	781.26	65,896.19	86,300.00	20,403.81	76.4
City Manager	9,168.68	97,912.63	115,441.00	17,528.37	84.8
Urban Renewal Administration	30,015.30	327,225.47	395,530.00	68,304.53	82.7
Finance Department	13,690.16	168,862.16	211,191.00	42,328.84	80.0
City Attorney	5,784.45	46,247.26	64,515.00	18,267.74	71.7
City Hall	6,232.44	87,182.61	112,000.00	24,817.39	77.8
Community Promotion & Support	.00	25,000.00	25,000.00	.00	100.0
Non Departmental	8,268.14	277,334.32	380,301.00	102,966.68	72.9
Other Financing Uses	30,483.45	866,999.63	2,925,046.00	2,058,046.37	29.6
Police Administration	287,067.44	3,124,071.07	3,956,484.00	832,412.93	79.0
Police Support Services	62,510.52	647,683.01	803,627.00	155,943.99	80.6
Codes Enforcement	3,292.23	33,974.46	68,463.00	34,488.54	49.6
Fire Department Operations	199,266.26	2,057,237.04	2,520,399.00	463,161.96	81.6
C.S. Planning Division	22,926.30	267,931.74	407,072.00	139,140.26	65.8
Coastal Implementation Grant	.00	.00	34,400.00	34,400.00	.0
Engineering Division	6,946.95	73,066.38	99,868.00	26,801.62	73.2
Parks Division	36,155.87	342,297.50	497,901.00	155,603.50	68.8
CBNBWB Water Project Loans	404,000.00	404,000.00	404,000.00	.00	100.0
Total Expenditures	1,126,589.45	8,912,921.47	13,107,538.00	4,194,616.53	68.0
Net Revenue Over Expenditures	( 358,663.11)	34,545.43	.00	( 34,545.43)	.0

City of Coos Bay  
Fund Summary  
For the 10 Months Ending April 30, 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	79,971.49	718,648.64	905,290.00	186,641.36	79.4
Use Of Money & Property	104.16	932.68	900.00	( 32.68)	103.6
Miscellaneous	8,823.89	32,129.79	10,000.00	( 22,129.79)	321.3
Transfer From GF	30,483.45	216,493.83	316,000.00	99,506.17	68.5
<b>Total Fund Revenue</b>	<b>119,382.99</b>	<b>968,204.94</b>	<b>1,353,073.00</b>	<b>384,868.06</b>	<b>71.6</b>
<u>Expenditures</u>					
Maintenance Department	94,716.98	1,022,238.49	1,353,073.00	330,834.51	75.6
<b>Total Expenditures</b>	<b>94,716.98</b>	<b>1,022,238.49</b>	<b>1,353,073.00</b>	<b>330,834.51</b>	<b>75.6</b>
<b>Net Revenue Over Expenditures</b>	<b>24,666.01</b>	<b>( 54,033.55)</b>	<b>.00</b>	<b>54,033.55</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 10 Months Ending April 30, 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	1,181.83	10,849.12	9,000.00	( 1,849.12)	120.6
Current Services	451,183.75	4,192,784.05	5,348,989.00	1,156,204.95	78.4
Miscellaneous	385.17	5,378.41	.00	( 5,378.41)	.0
<b>Total Fund Revenue</b>	<b>452,750.75</b>	<b>4,964,967.75</b>	<b>7,008,908.00</b>	<b>2,043,940.25</b>	<b>70.8</b>
<u>Expenditures</u>					
W/w Administration	15,545.02	2,744,578.23	3,184,603.00	440,024.77	86.2
Plant #1	82,595.83	864,623.00	1,300,065.00	435,442.00	66.5
Plant #2	80,411.03	733,442.20	976,566.00	243,123.80	75.1
Collection Sanitary	64,918.25	701,706.89	997,641.00	295,934.11	70.3
Collection Stormwater	35,823.80	374,535.39	550,033.00	175,497.61	68.1
<b>Total Expenditures</b>	<b>279,293.93</b>	<b>5,418,885.71</b>	<b>7,008,908.00</b>	<b>1,590,022.29</b>	<b>77.3</b>
<b>Net Revenue Over Expenditures</b>	<b>173,456.82</b>	<b>( 453,917.96)</b>	<b>.00</b>	<b>453,917.96</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 10 Months Ending April 30, 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	94,254.66	474,060.68	522,000.00	47,939.32	90.8
Use Of Money & Property	99.14	574.67	200.00	( 374.67)	287.3
Services	693.69	7,717.22	8,000.00	282.78	96.5
Other Revenue	571.65	4,040.45	3,000.00	( 1,040.45)	134.7
Transfers In	.00	50,000.00	100,000.00	50,000.00	50.0
Total Fund Revenue	95,619.14	536,393.02	645,889.00	109,495.98	83.1
<u>Expenditures</u>					
Hotel/motel Tax Fund	57,396.45	463,736.76	645,889.00	182,152.24	71.8
Total Expenditures	57,396.45	463,736.76	645,889.00	182,152.24	71.8
Net Revenue Over Expenditures	38,222.69	72,656.26	.00	( 72,656.26)	.0

City of Coos Bay  
Fund Summary  
For the 10 Months Ending April 30, 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	947,801.00	48,485.00	94.9
Use Of Money & Property	700.19	5,155.48	2,500.00	( 2,655.48)	206.2
Current Services	4,593.17	19,830.69	18,000.00	( 1,830.69)	110.2
Other Revenue	171.09	15,136.73	12,500.00	( 2,636.73)	121.1
<b>Total Fund Revenue</b>	<b>5,464.45</b>	<b>939,438.90</b>	<b>1,470,014.00</b>	<b>530,575.10</b>	<b>63.9</b>
<u>Expenditures</u>					
Library Fund	71,931.16	839,985.20	1,470,014.00	630,028.80	57.1
<b>Total Expenditures</b>	<b>71,931.16</b>	<b>839,985.20</b>	<b>1,470,014.00</b>	<b>630,028.80</b>	<b>57.1</b>
<b>Net Revenue Over Expenditures</b>	<b>( 66,466.71)</b>	<b>99,453.70</b>	<b>.00</b>	<b>( 99,453.70)</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 10 Months Ending April 30, 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	18,377.35	155,471.99	152,530.00	( 2,941.99)	101.9
Use Of Money & Property	106.25	974.31	100.00	( 874.31)	974.3
Other Revenue	.00	2.05	.00	( 2.05)	.0
Total Fund Revenue	18,483.60	156,448.35	302,630.00	146,181.65	51.7
<u>Expenditures</u>					
Codes Department	19,006.21	211,538.95	302,630.00	91,091.05	69.9
Total Expenditures	19,006.21	211,538.95	302,630.00	91,091.05	69.9
Net Revenue Over Expenditures	( 522.61)	( 55,090.60)	.00	55,090.60	.0

City of Coos Bay  
Fund Summary  
For the 10 Months Ending April 30, 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	17,182.68	125,574.84	169,897.00	44,322.16	73.9
Use Of Money & Property	39.79	455.81	100.00	( 355.81)	455.8
Other Revenue	.00	252.98	.00	( 252.98)	.0
<b>Total Fund Revenue</b>	<b>17,222.47</b>	<b>126,283.63</b>	<b>229,997.00</b>	<b>103,713.37</b>	<b>54.9</b>
<u>Expenditures</u>					
9-1-1 Tax Fund	14,456.78	161,168.88	229,997.00	68,828.12	70.1
<b>Total Expenditures</b>	<b>14,456.78</b>	<b>161,168.88</b>	<b>229,997.00</b>	<b>68,828.12</b>	<b>70.1</b>
<b>Net Revenue Over Expenditures</b>	<b>2,765.69</b>	<b>( 34,885.25)</b>	<b>.00</b>	<b>34,885.25</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 10 Months Ending April 30, 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	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	149.25	899.11	100.00	( 799.11)	899.1
Other Revenue	.00	27,271.18	75,000.00	47,728.82	36.4
Total Fund Revenue	149.25	366,412.29	826,525.00	460,112.71	44.3
<u>Expenditures</u>					
Library ESO Fund	52,705.40	422,335.73	826,525.00	404,189.27	51.1
Total Expenditures	52,705.40	422,335.73	826,525.00	404,189.27	51.1
Net Revenue Over Expenditures	( 52,556.15)	( 55,923.44)	.00	55,923.44	.0

City of Coos Bay  
 Balance Sheet  
 April 30, 2016

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	3,746,249.01	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	3,951.76	
01-000-100-1201	Accounts Receivable	28,482.51	
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	( 1,378.43)	
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	144.91	
01-000-100-1405	Long Term A/R City Loan to JE	147,272.02	
	Total Assets		<u>4,685,928.16</u>

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2015	Unclaimed Property Liability	30.83	
01-000-200-2034	Insurance Payable	122,435.55	
01-000-200-2035	P.E.R.S. Payable	115,104.52	
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	109,657.03	
01-000-200-2046	Deferred Revenue City Loan JE	147,272.02	
	Total Liabilities		1,109,310.30

FUND EQUITY

Unappropriated Fund Balance:			
01-000-200-2500	Fund Balance	3,542,072.43	
	Revenue over Expenditures - YTD	34,545.43	
	Balance - Current Date		<u>3,576,617.86</u>
	Total Fund Equity		<u>3,576,617.86</u>
	Total Liabilities and Equity		<u>4,685,928.16</u>

City of Coos Bay  
 Balance Sheet  
 April 30, 2016

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	191,158.01	
02-000-100-1201	Accounts Receivable	9,661.48	
		<u>          </u>	
	Total Assets		<u>200,819.49</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
02-000-200-2500	Fund Balance	254,853.04	
	Revenue over Expenditures - YTD	( 54,033.55)	
		<u>          </u>	
	Balance - Current Date		<u>200,819.49</u>
	Total Fund Equity		<u>200,819.49</u>
	Total Liabilities and Equity		<u>200,819.49</u>

City of Coos Bay  
 Balance Sheet  
 April 30, 2016

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	1,671,170.87	
03-000-100-1201	Accounts Receivable	1,220,233.48	
	Total Assets		2,891,404.35

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	( 453,917.96)	
	Balance - Current Date	2,748,429.63	
	Total Fund Equity		2,891,404.35
	Total Liabilities and Equity		2,891,404.35

City of Coos Bay  
Balance Sheet  
April 30, 2016

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund	200,098.49	
05-000-100-1201	Accounts Receivable	205.50	
	Total Assets		<u>200,303.99</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
05-000-200-2500	Fund Balance	127,647.73	
	Revenue over Expenditures - YTD	72,656.26	
	Balance - Current Date		<u>200,303.99</u>
	Total Fund Equity		<u>200,303.99</u>
	Total Liabilities and Equity		<u>200,303.99</u>

City of Coos Bay  
 Balance Sheet  
 April 30, 2016

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	782,030.78	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	50,965.52	
		<hr/>	
	Total Assets		833,196.30
			<hr/> <hr/>

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	50,965.52	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	682,777.08	
	Revenue over Expenditures - YTD	99,453.70	
		<hr/>	
	Balance - Current Date	782,230.78	
		<hr/>	
	Total Fund Equity		833,196.30
			<hr/> <hr/>
	Total Liabilities and Equity		833,196.30
			<hr/> <hr/>

City of Coos Bay  
 Balance Sheet  
 April 30, 2016

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund		170,463.30
	Total Assets		170,463.30
 <u>LIABILITIES AND EQUITY</u>			
 <u>LIABILITIES</u>			
08-000-200-2116	Sur-charge Deposit		1,654.73
	Total Liabilities		1,654.73
 <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	( 55,090.60)	
	Balance - Current Date		151,626.67
	Total Fund Equity		168,808.57
	Total Liabilities and Equity		170,463.30

City of Coos Bay  
 Balance Sheet  
 April 30, 2016

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund		67,808.71	
	Total Assets			<u>67,808.71</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
10-000-200-2500	Fund Balance		102,693.96	
	Revenue over Expenditures - YTD	(	34,885.25)	
	Balance - Current Date		<u>67,808.71</u>	
	Total Fund Equity			<u>67,808.71</u>
	Total Liabilities and Equity			<u>67,808.71</u>

City of Coos Bay  
 Balance Sheet  
 April 30, 2016

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund		191,443.61	
	Total Assets			<u>191,443.61</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
14-000-200-2500	Fund Balance		247,367.05	
	Revenue over Expenditures - YTD	(	55,923.44)	
	Balance - Current Date		<u>191,443.61</u>	
	Total Fund Equity			<u>191,443.61</u>
	Total Liabilities and Equity			<u>191,443.61</u>

City of Coos Bay  
 Combined Cash Investment  
 April 30, 2016

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	101,320.15
99-000-100-1002	Cash - Checking Payroll	( 53,079.01)
99-000-100-1003	Cash - Lgip State Pool	22,903,018.83
99-000-100-1004	Umpqua Bank - State Pool	664,850.26
99-000-100-1009	LGIP - Jurisdictional	4,855,054.42
		<hr/>
	Total Combined Cash	28,471,164.65
99-000-100-1082	FB-Nonspendable Juris Exchange	( 4,855,054.42)
99-000-100-1090	FB-Nonspendable Library CD	( 50,965.52)
99-000-100-1000	Cash Allocated To Other Funds	( 23,565,144.71)
		<hr/>
	Total Unallocated Cash	<u>.00</u>

Cash Allocation Reconciliation

1	Allocation to General Fund	3,746,249.01
2	Allocation to Gas Tax Fund	191,158.01
3	Allocation to Wastewater Fund	1,671,170.87
5	Allocation to Hotel/Motel Tax Fund	200,098.49
7	Allocation to Library Fund	782,030.78
8	Allocation to Building Codes Fund	170,463.30
10	Allocation to 9-1-1 Tax Fund	67,808.71
11	Allocation to G.O. Bond Redemption Fund	700,499.72
12	Allocation to Revenue Bond Fund	3,898,855.80
14	Allocation to Library ESO Fund	191,443.61
15	Allocation to Special Improvement Fund	145,356.09
16	Allocation to Street Improvement Fund	169,996.35
17	Allocation to Parks Improvement Fund	114,100.90
18	Allocation to Bike/pedestrian Path Fund	47,115.28
19	Allocation to Transportation SDC Fund	14,729.06
20	Allocation to Wastewater SDC Fund	248,531.09
21	Allocation to Stormwater SDC Fund	19,139.63
27	Allocation to Fire Dept. Equipment Reserve	216,532.09
29	Allocation to Wastewater Improvement Fund	4,657,973.67
32	Allocation to Trust Fund	29,870.00
33	Allocation to Coos Bay-North Bend VCB	395,889.58
34	Allocation to Major Capital Reserve Fund	718,764.84
39	Allocation to Jurisdictional Exchange Fund	( 10,411.54)
40	Allocation to Technology Reserve Fund	102,230.51
41	Allocation to County-wide CAD Core Reserve	37,341.42
42	Allocation to Rainy Day Reserve Fund	581,581.22
51	Allocation to Downtown Special Revenue Fund	1,140,816.02
52	Allocation to Empire Special Revenue Fund	452,331.64
53	Allocation to Empire Program Fund	441,752.20
56	Allocation to Downtown Program Fund	42,391.14
57	Allocation to Downtown Capital Projects Fund	1,016,238.04
58	Allocation to Empire Capital Projects Fund	680,846.75
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  
April 30, 2016

Total Allocations to Other Funds	23,565,144.71
Allocation from Combined Cash Fund - 99-000-100-1000	( 23,565,144.71)
Zero Proof if Allocations Balance	.00