

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

<b>MEETING DATE</b> July 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: June 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 100% of the fiscal year having elapsed. General Fund Property Tax Collections are at 102.3% 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	(\$819,031.01)	\$2,723,041.42
Gas Tax	\$254,853.04	(\$55,228.22)	\$199,624.82
Wastewater	\$3,202,347.59	(\$94,974.34)	\$3,107,373.25
Hotel/Motel	\$127,647.73	\$20,806.65	\$148,454.38
Library	\$733,742.60	\$113,572.95	\$847,315.55
Library - ESO	\$247,367.05	\$27,525.08	\$274,892.13
Bldg. Codes	\$206,717.27	(\$49,851.38)	\$156,865.89
9-1-1	\$102,693.96	(\$53,789.61)	\$48,904.35

The **Combined Cash Investment** report shows total combined cash of \$26,124,264.03, please

reference the table below.

Combined Cash Accounts:

Accounts Payable	(\$366,418.45)	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance
Payroll	(\$62,556.77)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance
Local Government Investment Pool (LGIP)	\$20,738,652.06	Investment On Demand	0.875% interest rate: 05/25/2016
Umpqua, State Pool Account	\$964,864.17	Operations	0.01% interest rate: 08/01/15; 100% collateralization 01/01/10; Division of State Finance Administrative Decision
LGIP – Jurisdictional Account	\$4,849,723.02	Unallocated	0.875% interest rate: 05/25/2016
Cash Allocated*	\$535,888.95	Across funds	See Cash Allocation Reconciliation
COMBINED CASH (allocated* & unallocated)	Umpqua Bank	Operations (allocated) *	\$535,888.95
	LGIP	Investment (allocated)	\$20,738,652.06
	LGIP	Investment (unallocated)	\$4,849,723.02
<b>TOTAL COMBINED CASH</b>			<b>\$26,124,264.03</b>
<b>Less Unallocated Cash</b>	Nonspendable Jurisdictional Exchange & Library		<b>(\$4,900,756.79)</b>
<b>Total Cash Allocated to Other Funds</b>			<b>\$21,223,507.24</b>
* (\$366,418.45) + (\$62,556.77) + \$964,864.17 = \$535,888.95 Umpqua Operations Allocated			

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32,34, 39-42	\$17,196,119.50
Urban Renewal Agency	51-61	\$3,636,129.55
Coos Bay – North Bend Visitors Convention	33	\$391,258.19
<b>Total Cash Allocated</b>		<b>\$21,223,507.24</b>
\$535,888.95	+ \$20,738,652.06	+ (\$51,033.77) = \$21,223,507.24
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 12 Months Ending June 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	165,163.12	5,480,327.61	5,359,932.00	( 120,395.61)	102.3
Franchise Taxes	124,532.83	1,697,262.05	1,953,000.00	255,737.95	86.9
Licenses & Permits	6,875.58	132,383.84	157,900.00	25,516.16	83.8
Fines, Grants & State Revenues	66,569.16	522,083.97	712,792.00	190,708.03	73.2
Use Of Money & Property	12,314.80	118,461.16	95,000.00	( 23,461.16)	124.7
Services	6,370.79	669,966.51	679,192.00	9,225.49	98.6
Other Revenue	15,039.92	43,852.06	14,200.00	( 29,652.06)	308.8
Other Financing Sources	96.25	921,060.59	1,242,077.00	321,016.41	74.2
<b>Total Fund Revenue</b>	<b>396,962.45</b>	<b>9,585,397.79</b>	<b>13,107,538.00</b>	<b>3,522,140.21</b>	<b>73.1</b>
<u>Expenditures</u>					
City Council	711.73	68,947.69	86,300.00	17,352.31	79.9
City Manager	10,511.17	117,316.54	115,441.00	( 1,875.54)	101.6
Urban Renewal Administration	30,126.79	387,417.53	395,530.00	8,112.47	98.0
Finance Department	15,258.02	199,136.24	211,191.00	12,054.76	94.3
City Attorney	3,938.95	55,408.66	64,515.00	9,106.34	85.9
City Hall	12,183.43	112,578.94	112,000.00	( 578.94)	100.5
Community Promotion & Support	.00	25,000.00	25,000.00	.00	100.0
Non Departmental	11,039.96	296,073.01	380,301.00	84,227.99	77.9
Other Financing Uses	.00	894,795.88	2,925,046.00	2,030,250.12	30.6
Police Administration	299,836.29	3,708,994.08	3,956,484.00	247,489.92	93.7
Police Support Services	78,066.97	790,349.19	803,627.00	13,277.81	98.4
Codes Enforcement	3,630.39	42,988.50	68,463.00	25,474.50	62.8
Fire Department Operations	186,337.85	2,478,572.42	2,520,399.00	41,826.58	98.3
C.S. Planning Division	26,120.26	317,576.53	407,072.00	89,495.47	78.0
Coastal Implementation Grant	.00	.00	34,400.00	34,400.00	.0
Engineering Division	7,211.04	87,684.40	99,868.00	12,183.60	87.8
Parks Division	38,094.06	417,589.19	497,901.00	80,311.81	83.9
CBNBWB Water Project Loans	.00	404,000.00	404,000.00	.00	100.0
<b>Total Expenditures</b>	<b>723,066.91</b>	<b>10,404,428.80</b>	<b>13,107,538.00</b>	<b>2,703,109.20</b>	<b>79.4</b>
<b>Net Revenue Over Expenditures</b>	<b>( 326,104.46)</b>	<b>( 819,031.01)</b>	<b>.00</b>	<b>819,031.01</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 12 Months Ending June 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	75,915.71	880,576.44	1,005,290.00	124,713.56	87.6
Use Of Money & Property	126.84	1,182.34	900.00	( 282.34)	131.4
Miscellaneous	574.00	36,768.16	10,000.00	( 26,768.16)	367.7
Transfer From GF	.00	244,290.08	316,000.00	71,709.92	77.3
Total Fund Revenue	76,616.55	1,162,817.02	1,453,073.00	290,255.98	80.0
<u>Expenditures</u>					
Maintenance Department	67,949.82	1,218,045.24	1,453,073.00	235,027.76	83.8
Total Expenditures	67,949.82	1,218,045.24	1,453,073.00	235,027.76	83.8
Net Revenue Over Expenditures	8,666.73	( 55,228.22)	.00	55,228.22	.0

City of Coos Bay  
Fund Summary  
For the 12 Months Ending June 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	1,606.14	13,791.41	9,000.00	( 4,791.41)	153.2
Current Services	475,924.64	5,097,811.80	5,348,989.00	251,177.20	95.3
Miscellaneous	10,661.00	16,739.58	.00	( 16,739.58)	.0
<b>Total Fund Revenue</b>	<b>488,191.78</b>	<b>5,884,298.96</b>	<b>7,008,908.00</b>	<b>1,124,609.04</b>	<b>84.0</b>
<u>Expenditures</u>					
W/w Administration	15,639.70	2,775,871.11	3,184,603.00	408,731.89	87.2
Plant #1	83,374.45	1,029,643.34	1,300,065.00	270,421.66	79.2
Plant #2	80,378.81	891,855.60	976,566.00	84,710.40	91.3
Collection Sanitary	70,191.68	836,632.24	997,641.00	161,008.76	83.9
Collection Stormwater	35,210.97	445,271.01	550,033.00	104,761.99	81.0
<b>Total Expenditures</b>	<b>284,795.61</b>	<b>5,979,273.30</b>	<b>7,008,908.00</b>	<b>1,029,634.70</b>	<b>85.3</b>
<b>Net Revenue Over Expenditures</b>	<b>203,396.17</b>	<b>( 94,974.34)</b>	<b>.00</b>	<b>94,974.34</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 12 Months Ending June 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	260.51	486,363.98	522,000.00	35,636.02	93.2
Use Of Money & Property	119.46	822.70	200.00	( 622.70)	411.4
Services	665.52	9,445.28	8,000.00	( 1,445.28)	118.1
Other Revenue	220.12	4,565.39	3,000.00	( 1,565.39)	152.2
Transfers In	.00	50,000.00	100,000.00	50,000.00	50.0
<b>Total Fund Revenue</b>	<b>1,265.61</b>	<b>551,197.35</b>	<b>645,889.00</b>	<b>94,691.65</b>	<b>85.3</b>
<u>Expenditures</u>					
Hotel/motel Tax Fund	24,763.94	530,390.70	645,889.00	115,498.30	82.1
<b>Total Expenditures</b>	<b>24,763.94</b>	<b>530,390.70</b>	<b>645,889.00</b>	<b>115,498.30</b>	<b>82.1</b>
<b>Net Revenue Over Expenditures</b>	<b>( 23,498.33)</b>	<b>20,806.65</b>	<b>.00</b>	<b>( 20,806.65)</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 12 Months Ending June 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	41,602.35	1,069,184.72	947,801.00	( 121,383.72)	112.8
Use Of Money & Property	611.65	6,402.35	2,500.00	( 3,902.35)	256.1
Current Services	1,839.35	23,808.82	18,000.00	( 5,808.82)	132.3
Other Revenue	6,817.15	22,023.37	12,500.00	( 9,523.37)	176.2
<b>Total Fund Revenue</b>	<b>50,870.50</b>	<b>1,121,419.26</b>	<b>1,470,014.00</b>	<b>348,594.74</b>	<b>76.3</b>
<u>Expenditures</u>					
Library Fund	82,362.78	1,007,846.31	1,470,014.00	462,167.69	68.6
<b>Total Expenditures</b>	<b>82,362.78</b>	<b>1,007,846.31</b>	<b>1,470,014.00</b>	<b>462,167.69</b>	<b>68.6</b>
<b>Net Revenue Over Expenditures</b>	<b>( 31,492.28)</b>	<b>113,572.95</b>	<b>.00</b>	<b>( 113,572.95)</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 12 Months Ending June 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	28,186.23	197,265.52	152,530.00	( 44,735.52)	129.3
Use Of Money & Property	117.10	1,200.93	100.00	( 1,100.93)	1200.9
Other Revenue	49.00	51.07	.00	( 51.07)	.0
<b>Total Fund Revenue</b>	<b>28,352.33</b>	<b>198,517.52</b>	<b>302,630.00</b>	<b>104,112.48</b>	<b>65.6</b>
<u>Expenditures</u>					
Codes Department	19,850.19	248,368.90	302,630.00	54,261.10	82.1
<b>Total Expenditures</b>	<b>19,850.19</b>	<b>248,368.90</b>	<b>302,630.00</b>	<b>54,261.10</b>	<b>82.1</b>
<b>Net Revenue Over Expenditures</b>	<b>8,502.14</b>	<b>( 49,851.38)</b>	<b>.00</b>	<b>49,851.38</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 12 Months Ending June 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	.00	150,960.09	169,897.00	18,936.91	88.9
Use Of Money & Property	53.77	553.15	100.00	( 453.15)	553.2
Other Revenue	.00	252.98	.00	( 252.98)	.0
<b>Total Fund Revenue</b>	<b>53.77</b>	<b>151,766.22</b>	<b>229,997.00</b>	<b>78,230.78</b>	<b>66.0</b>
<u>Expenditures</u>					
9-1-1 Tax Fund	28,390.72	205,555.83	229,997.00	24,441.17	89.4
<b>Total Expenditures</b>	<b>28,390.72</b>	<b>205,555.83</b>	<b>229,997.00</b>	<b>24,441.17</b>	<b>89.4</b>
<b>Net Revenue Over Expenditures</b>	<b>( 28,336.95)</b>	<b>( 53,789.61)</b>	<b>.00</b>	<b>53,789.61</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 12 Months Ending June 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	166,381.00	499,143.00	499,143.00	.00	100.0
Revenue From Other Agencies	.00	5,480.00	6,282.00	802.00	87.2
Use Of Money & Property	103.47	1,125.59	100.00	( 1,025.59)	1125.6
Other Revenue	297.00	33,878.16	75,000.00	41,121.84	45.2
<b>Total Fund Revenue</b>	<b>166,781.47</b>	<b>539,626.75</b>	<b>826,525.00</b>	<b>286,898.25</b>	<b>65.3</b>
<u>Expenditures</u>					
Library ESO Fund	40,511.43	512,101.67	826,525.00	314,423.33	62.0
<b>Total Expenditures</b>	<b>40,511.43</b>	<b>512,101.67</b>	<b>826,525.00</b>	<b>314,423.33</b>	<b>62.0</b>
<b>Net Revenue Over Expenditures</b>	<b>126,270.04</b>	<b>27,525.08</b>	<b>.00</b>	<b>( 27,525.08)</b>	<b>.0</b>

City of Coos Bay  
 Balance Sheet  
 June 30, 2016

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	2,918,003.59	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	( 20,838.07)	
01-000-100-1102	Prepaid Expense	2,734.83	
01-000-100-1201	Accounts Receivable	24,900.09	
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	( 1,480.62)	
01-000-100-1208	Assessments Receivable Dist 78	21,413.03	
01-000-100-1209	Assessments Receivable Dist 99	111,641.19	
01-000-100-1350	Postage Inventory	486.31	
01-000-100-1405	Long Term A/R City Loan to JE	147,272.02	
	Total Assets		<u>3,834,268.69</u>

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2015	Unclaimed Property Liability	614.92	
01-000-200-2034	Insurance Payable	121,744.58	
01-000-200-2035	P.E.R.S. Payable	117,128.37	
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		1,111,227.27

FUND EQUITY

Unappropriated Fund Balance:			
01-000-200-2500	Fund Balance	3,542,072.43	
	Revenue over Expenditures - YTD	( 819,031.01)	
	Balance - Current Date		<u>2,723,041.42</u>
	Total Fund Equity		<u>2,723,041.42</u>
	Total Liabilities and Equity		<u>3,834,268.69</u>

City of Coos Bay  
Balance Sheet  
June 30, 2016

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	194,306.62	
02-000-100-1201	Accounts Receivable	5,318.20	
	Total Assets		<u>199,624.82</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
02-000-200-2500	Fund Balance	254,853.04	
	Revenue over Expenditures - YTD	( 55,228.22)	
	Balance - Current Date		<u>199,624.82</u>
	Total Fund Equity		<u>199,624.82</u>
	Total Liabilities and Equity		<u>199,624.82</u>

City of Coos Bay  
 Balance Sheet  
 June 30, 2016

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund		2,093,547.18	
03-000-100-1201	Accounts Receivable		1,156,800.79	
			<u>                    </u>	
	Total Assets			<u><u>3,250,347.97</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	( 94,974.34)		
		<u>                    </u>		
	Balance - Current Date		3,107,373.25	
			<u>                    </u>	
	Total Fund Equity			<u>3,250,347.97</u>
	Total Liabilities and Equity			<u><u>3,250,347.97</u></u>

City of Coos Bay  
 Balance Sheet  
 June 30, 2016

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund	147,887.38	
05-000-100-1201	Accounts Receivable	567.00	
		<hr/>	
	Total Assets		<u>148,454.38</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
05-000-200-2500	Fund Balance	127,647.73	
	Revenue over Expenditures - YTD	20,806.65	
		<hr/>	
	Balance - Current Date	148,454.38	
		<hr/>	
	Total Fund Equity		<u>148,454.38</u>
			<hr/>
	Total Liabilities and Equity		<u>148,454.38</u>

City of Coos Bay  
 Balance Sheet  
 June 30, 2016

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	795,876.78	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1101	Prepaid Expense	205.00	
07-000-100-1150	Investments - Nonspendable	51,033.77	
	Total Assets		<u>847,315.55</u>

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	51,033.77	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	682,708.83	
	Revenue over Expenditures - YTD	113,572.95	
	Balance - Current Date	796,281.78	
	Total Fund Equity		<u>847,315.55</u>
	Total Liabilities and Equity		<u>847,315.55</u>

City of Coos Bay  
 Balance Sheet  
 June 30, 2016

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund		177,938.80
	Total Assets		177,938.80
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2116	Sur-charge Deposit		3,891.01
	Total Liabilities		3,891.01
<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	( 49,851.38)	
	Balance - Current Date		156,865.89
	Total Fund Equity		174,047.79
	Total Liabilities and Equity		177,938.80

City of Coos Bay  
 Balance Sheet  
 June 30, 2016

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund		48,904.35	
	Total Assets			<u>48,904.35</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
10-000-200-2500	Fund Balance	102,693.96		
	Revenue over Expenditures - YTD	( 53,789.61)		
	Balance - Current Date		<u>48,904.35</u>	
	Total Fund Equity			<u>48,904.35</u>
	Total Liabilities and Equity			<u>48,904.35</u>

City of Coos Bay  
 Balance Sheet  
 June 30, 2016

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund		274,892.13	
	Total Assets			<u>274,892.13</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
14-000-200-2500	Fund Balance	247,367.05		
	Revenue over Expenditures - YTD	<u>27,525.08</u>		
	Balance - Current Date		<u>274,892.13</u>	
	Total Fund Equity			<u>274,892.13</u>
	Total Liabilities and Equity			<u>274,892.13</u>

City of Coos Bay  
 Combined Cash Investment  
 June 30, 2016

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	( 366,418.45)
99-000-100-1002	Cash - Checking Payroll	( 62,556.77)
99-000-100-1003	Cash - Lgip State Pool	20,738,652.06
99-000-100-1004	Umpqua Bank - State Pool	964,864.17
99-000-100-1009	LGIP - Jurisdictional	4,849,723.02
		<hr/>
	Total Combined Cash	26,124,264.03
99-000-100-1082	FB-Nonspendable Juris Exchange	( 4,849,723.02)
99-000-100-1090	FB-Nonspendable Library CD	( 51,033.77)
99-000-100-1000	Cash Allocated To Other Funds	( 21,223,507.24)
		<hr/>
	Total Unallocated Cash	<u>.00</u>

Cash Allocation Reconciliation

1	Allocation to General Fund	2,918,003.59
2	Allocation to Gas Tax Fund	194,306.62
3	Allocation to Wastewater Fund	2,093,547.18
5	Allocation to Hotel/Motel Tax Fund	147,887.38
7	Allocation to Library Fund	795,876.78
8	Allocation to Building Codes Fund	177,938.80
10	Allocation to 9-1-1 Tax Fund	48,904.35
11	Allocation to G.O. Bond Redemption Fund	331,696.02
12	Allocation to Revenue Bond Fund	3,853,128.53
14	Allocation to Library ESO Fund	274,892.13
15	Allocation to Special Improvement Fund	145,550.74
16	Allocation to Street Improvement Fund	( 416,805.46)
17	Allocation to Parks Improvement Fund	112,957.13
18	Allocation to Bike/pedestrian Path Fund	48,814.62
19	Allocation to Transportation SDC Fund	14,748.80
20	Allocation to Wastewater SDC Fund	248,863.92
21	Allocation to Stormwater SDC Fund	19,165.26
27	Allocation to Fire Dept. Equipment Reserve	216,822.05
29	Allocation to Wastewater Improvement Fund	4,580,748.86
32	Allocation to Trust Fund	38,550.00
33	Allocation to Coos Bay-North Bend VCB	391,258.19
34	Allocation to Major Capital Reserve Fund	708,441.24
39	Allocation to Jurisdictional Exchange Fund	1,589.57
40	Allocation to Technology Reserve Fund	24,096.48
41	Allocation to County-wide CAD Core Reserve	34,034.88
42	Allocation to Rainy Day Reserve Fund	582,360.03
51	Allocation to Downtown Special Revenue Fund	835,924.49
52	Allocation to Empire Special Revenue Fund	477,181.52
53	Allocation to Empire Program Fund	442,343.76
56	Allocation to Downtown Program Fund	42,447.91
57	Allocation to Downtown Capital Projects Fund	947,456.38
58	Allocation to Empire Capital Projects Fund	208,525.06
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  
June 30, 2016

Total Allocations to Other Funds	21,223,507.24
Allocation from Combined Cash Fund - 99-000-100-1000	( 21,223,507.24)
Zero Proof if Allocations Balance	.00