

CITY OF COOS BAY CITY COUNCIL
Agenda Staff Report

MEETING DATE September 20, 2016	AGENDA ITEM NUMBER
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TO: Mayor Shoji and City Councilors

FROM: Susanne Baker, Finance Director

THROUGH: Rodger Craddock, City Manager

ISSUE: August 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 17% of the fiscal year having elapsed. General Fund Property Tax Collections are at .5% of budget.

The **Balance Sheet** shows Beginning Balance (unaudited Fund Balance 7/1/16); (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	Unaudited Beginning Fund Balance FYE 17	(Used) Earned	Ending Fund Balance
General	\$3,092,771.03	(\$1,258,443.03)	\$1,834,328.00
Gas Tax	\$273,983.33	(\$46,358.96)	\$227,624.37
Wastewater	\$3,613,927.01	(\$244,623.86)	\$3,369,303.15
Hotel/Motel	\$253,422.12	(\$74,616.56)	\$178,805.56
Library	\$863,500.26	(\$178,214.43)	\$685,285.83
Bldg. Codes	\$158,329.45	(\$17,110.13)	\$141,219.32
9-1-1	\$73,565.64	(\$6,589.89)	\$66,975.75
Library - ESO	\$253,562.47	(\$115,529.94)	\$138,032.53

The **Combined Cash Investment** report shows total combined cash of \$25,502,161.56, please reference the table below.

Combined Cash Accounts:

Accounts Payable	\$70,016.47	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance
Payroll	(\$52,920.98)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance
Local Government Investment Pool (LGIP)	\$19,548,221.67	Investment On Demand	0.92% interest rate: 07/27/2016
Umpqua, State Pool Account	\$1,079,715.45	Operations	0.15% interest rate: 08/05/15; 100% collateralization 01/01/10; Division of State Finance Administrative Decision
LGIP – Jurisdictional Account	\$4,857,128.95	Unallocated	0.92% interest rate: 07/27/2016
Cash Allocated*	\$1,096,810.94	Across funds	See Cash Allocation Reconciliation
COMBINED CASH (allocated* & unallocated)	Umpqua Bank		Operations (allocated) * \$1,096,810.94
	LGIP		Investment (allocated) \$19,548,221.67
	LGIP		Investment (unallocated) \$4,857,128.95
TOTAL COMBINED CASH			\$25,502,161.56
Less Unallocated Cash	Nonspendable Jurisdictional Exchange & Library		(\$4,908,238.48)
Total Cash Allocated to Other Funds			\$20,593,923.08
* \$70,016.47 + (\$52,920.98) + \$1,079,715.45 = \$1,096,810.94 Umpqua Operations Allocated			

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32, 34, 39-42	\$16,509,908.14
Urban Renewal Agency	51-61	\$3,646,980.38
Coos Bay – North Bend Visitors Convention	33	\$437,034.56
Total Cash Allocated		\$20,593,923.08
\$1,096,810.94	+ \$19,548,221.67	+ (\$51,109.53) = \$20,593,923.08
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 2 Months Ending August 31, 2016

General Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	3,062,017.00	3,062,017.00	.0
Property Taxes	28,038.76	28,038.76	5,481,138.00	5,453,099.24	.5
Franchise Taxes	117,320.25	117,320.25	1,900,000.00	1,782,679.75	6.2
Licenses & Permits	3,382.10	6,282.21	149,897.00	143,614.79	4.2
Fines, Grants & State Revenues	17,568.96	32,616.76	719,505.00	686,888.24	4.5
Use Of Money & Property	7,246.64	18,760.59	100,000.00	81,239.41	18.8
Services	1,909.58	68,959.22	820,701.00	751,741.78	8.4
Other Revenue	832.18	915.18	14,200.00	13,284.82	6.4
Other Financing Sources	30,799.00	30,799.00	1,331,248.00	1,300,449.00	2.3
Total Fund Revenue	207,097.47	303,691.97	13,578,706.00	13,275,014.03	2.2
<u>Expenditures</u>					
City Council	14,297.01	26,665.67	86,300.00	59,634.33	30.9
City Manager	11,557.69	22,138.21	118,977.00	96,838.79	18.6
Urban Renewal Administration	31,638.59	76,675.77	423,724.00	347,048.23	18.1
Finance Department	17,358.13	32,966.79	227,760.00	194,793.21	14.5
City Attorney	4,072.93	8,012.12	65,414.00	57,401.88	12.3
City Hall	8,969.08	11,683.88	112,000.00	100,316.12	10.4
Community Promotion & Support	.00	.00	22,879.00	22,879.00	.0
Non Departmental	7,745.09	153,461.63	327,068.00	173,606.37	46.9
Other Financing Uses	24,241.72	24,241.72	3,294,786.00	3,270,544.28	.7
Police Administration	295,996.87	582,608.32	3,967,219.00	3,384,610.68	14.7
Police Support Services	57,480.14	113,915.87	831,708.00	717,792.13	13.7
Codes Enforcement	1,976.85	3,953.02	54,294.00	50,340.98	7.3
Fire Department Operations	197,151.13	376,827.08	2,643,947.00	2,267,119.92	14.3
C.S. Planning Division	24,455.23	51,123.89	386,518.00	335,394.11	13.2
Engineering Division	7,999.71	15,151.44	102,856.00	87,704.56	14.7
Parks Division	42,629.55	62,709.59	509,256.00	446,546.41	12.3
CBNBWB Water Project Loans	.00	.00	404,000.00	404,000.00	.0
Total Expenditures	747,569.72	1,562,135.00	13,578,706.00	12,016,571.00	11.5
Net Revenue Over Expenditures	(540,472.25)	(1,258,443.03)	.00	1,258,443.03	.0

City of Coos Bay
Fund Summary
For the 2 Months Ending August 31, 2016

Gas Tax Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	159,531.00	159,531.00	.0
Revenue From Other Agencies	76,205.91	76,205.91	925,000.00	848,794.09	8.2
Use Of Money & Property	160.20	301.27	500.00	198.73	60.3
Miscellaneous	219.29	1,028.69	10,000.00	8,971.31	10.3
Transfer From GF	24,241.72	24,241.72	295,000.00	270,758.28	8.2
Total Fund Revenue	100,827.12	101,777.59	1,390,031.00	1,288,253.41	7.3
<u>Expenditures</u>					
Maintenance Department	95,631.96	148,136.55	1,390,031.00	1,241,894.45	10.7
Total Expenditures	95,631.96	148,136.55	1,390,031.00	1,241,894.45	10.7
Net Revenue Over Expenditures	5,195.16	(46,358.96)	.00	46,358.96	.0

City of Coos Bay
Fund Summary
For the 2 Months Ending August 31, 2016

Wastewater Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	1,373,187.00	1,373,187.00	.0
Revenue From Other Agencies	.00	.00	384,000.00	384,000.00	.0
Use Of Money & Property	1,984.95	3,504.87	9,000.00	5,495.13	38.9
Current Services	410,099.64	411,220.40	5,361,200.00	4,949,979.60	7.7
Total Fund Revenue	412,084.59	414,725.27	7,127,387.00	6,712,661.73	5.8
<u>Expenditures</u>					
W/w Administration	16,509.40	26,423.70	3,127,567.00	3,101,143.30	.8
Plant #1	86,634.75	205,032.31	1,327,064.00	1,122,031.69	15.5
Plant #2	76,383.16	182,003.87	1,066,973.00	884,969.13	17.1
Collection Sanitary	71,595.28	158,614.92	1,029,803.00	871,188.08	15.4
Collection Stormwater	37,539.17	87,274.33	575,980.00	488,705.67	15.2
Total Expenditures	288,661.76	659,349.13	7,127,387.00	6,468,037.87	9.3
Net Revenue Over Expenditures	123,422.83	(244,623.86)	.00	244,623.86	.0

City of Coos Bay
Fund Summary
For the 2 Months Ending August 31, 2016

Hotel/Motel Tax Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	118,911.00	118,911.00	.0
Taxes	.00	.00	585,000.00	585,000.00	.0
Use Of Money & Property	151.04	258.41	200.00	(58.41)	129.2
Services	949.09	1,952.26	8,000.00	6,047.74	24.4
Other Revenue	229.96	445.89	3,000.00	2,554.11	14.9
Total Fund Revenue	1,330.09	2,656.56	715,111.00	712,454.44	.4
<u>Expenditures</u>					
Hotel/motel Tax Fund	39,547.99	77,273.12	715,111.00	637,837.88	10.8
Total Expenditures	39,547.99	77,273.12	715,111.00	637,837.88	10.8
Net Revenue Over Expenditures	(38,217.90)	(74,616.56)	.00	74,616.56	.0

City of Coos Bay
Fund Summary
For the 2 Months Ending August 31, 2016

Library Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	564,641.00	564,641.00	.0
Revenue From Other Agencies	.00	.00	987,000.00	987,000.00	.0
Use Of Money & Property	648.00	1,337.86	2,000.00	662.14	66.9
Current Services	2,261.51	4,064.47	18,000.00	13,935.53	22.6
Other Revenue	2,126.32	2,202.05	12,300.00	10,097.95	17.9
Total Fund Revenue	5,035.83	7,604.38	1,583,941.00	1,576,336.62	.5
<u>Expenditures</u>					
Library Fund	99,012.54	185,818.81	1,583,941.00	1,398,122.19	11.7
Total Expenditures	99,012.54	185,818.81	1,583,941.00	1,398,122.19	11.7
Net Revenue Over Expenditures	(93,976.71)	(178,214.43)	.00	178,214.43	.0

City of Coos Bay
Fund Summary
For the 2 Months Ending August 31, 2016

Building Codes Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	100,000.00	100,000.00	.0
Licenses & Permits	15,574.03	32,901.42	241,561.00	208,659.58	13.6
Use Of Money & Property	125.37	254.55	100.00	(154.55)	254.6
Total Fund Revenue	15,699.40	33,155.97	341,661.00	308,505.03	9.7
<u>Expenditures</u>					
Codes Department	23,289.43	50,266.10	341,661.00	291,394.90	14.7
Total Expenditures	23,289.43	50,266.10	341,661.00	291,394.90	14.7
Net Revenue Over Expenditures	(7,590.03)	(17,110.13)	.00	17,110.13	.0

City of Coos Bay
Fund Summary
For the 2 Months Ending August 31, 2016

9-1-1 Tax Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	57,971.00	57,971.00	.0
Revenue From Other Agencies	.00	25,078.99	171,538.00	146,459.01	14.6
Use Of Money & Property	50.01	85.51	100.00	14.49	85.5
Total Fund Revenue	50.01	25,164.50	229,609.00	204,444.50	11.0
<u>Expenditures</u>					
9-1-1 Tax Fund	16,093.88	31,754.39	229,609.00	197,854.61	13.8
Total Expenditures	16,093.88	31,754.39	229,609.00	197,854.61	13.8
Net Revenue Over Expenditures	(16,043.87)	(6,589.89)	.00	6,589.89	.0

City of Coos Bay
Fund Summary
For the 2 Months Ending August 31, 2016

Library ESO Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	100,000.00	100,000.00	.0
Property Taxes	.00	.00	680,998.00	680,998.00	.0
Revenue From Other Agencies	.00	.00	7,000.00	7,000.00	.0
Use Of Money & Property	142.58	342.15	500.00	157.85	68.4
Other Revenue	.00	.00	30,000.00	30,000.00	.0
Total Fund Revenue	142.58	342.15	818,498.00	818,155.85	.0
<u>Expenditures</u>					
Library ESO Fund	52,708.25	115,872.09	818,498.00	702,625.91	14.2
Total Expenditures	52,708.25	115,872.09	818,498.00	702,625.91	14.2
Net Revenue Over Expenditures	(52,565.67)	(115,529.94)	.00	115,529.94	.0

City of Coos Bay
 Balance Sheet
 August 31, 2016

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	1,922,732.48	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	12,464.00	
01-000-100-1201	Accounts Receivable	57,602.35	
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	(2,334.23)	
01-000-100-1208	Assessments Receivable Dist 78	21,413.03	
01-000-100-1209	Assessments Receivable Dist 99	111,641.19	
01-000-100-1299	AR/FS	50,000.00	
01-000-100-1350	Postage Inventory	74.89	
01-000-100-1405	Long Term A/R City Loan to JE	117,974.02	
	Total Assets		<u>2,921,704.05</u>

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2001	Accounts Payable	331.76	
01-000-200-2015	Unclaimed Property Liability	32.33	
01-000-200-2034	Insurance Payable	124,918.21	
01-000-200-2035	P.E.R.S. Payable	113,790.99	
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	111,641.19	
01-000-200-2046	Deferred Revenue City Loan JE	117,974.02	
01-000-200-2099	AP/FS	3,877.20	
	Total Liabilities		<u>1,087,376.05</u>

FUND EQUITY

Unappropriated Fund Balance:			
01-000-200-2500	Fund Balance	3,092,771.03	
	Revenue over Expenditures - YTD	(1,258,443.03)	
	Balance - Current Date		<u>1,834,328.00</u>
	Total Fund Equity		<u>1,834,328.00</u>
	Total Liabilities and Equity		<u>2,921,704.05</u>

City of Coos Bay
 Balance Sheet
 August 31, 2016

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	216,704.18	
02-000-100-1201	Accounts Receivable	5,098.05	
02-000-100-1299	AR/FS	6,093.41	
		<hr/>	
	Total Assets		<u>227,895.64</u>

LIABILITIES AND EQUITY

LIABILITIES

02-000-200-2001	Accounts Payable	271.27	
		<hr/>	
	Total Liabilities		271.27

FUND EQUITY

Unappropriated Fund Balance:			
02-000-200-2500	Fund Balance	273,983.33	
	Revenue over Expenditures - YTD	(46,358.96)	
		<hr/>	
	Balance - Current Date	227,624.37	
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	Total Fund Equity		<u>227,624.37</u>
			<hr/>
	Total Liabilities and Equity		<u>227,895.64</u>

City of Coos Bay
 Balance Sheet
 August 31, 2016

Wastewater Fund

<u>ASSETS</u>			
03-000-100-1001	Cash - Combined Fund	2,372,376.06	
03-000-100-1201	Accounts Receivable	1,091,953.84	
03-000-100-1299	AR/FS	64,214.00	
		<hr/>	
	Total Assets		<u>3,528,543.90</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
03-000-200-2001	Accounts Payable	5.84	
		<hr/>	
	Total Liabilities		5.84
<u>FUND EQUITY</u>			
03-000-200-2520	Accrued Vac. & Comp. Liability	159,234.91	
	Unappropriated Fund Balance:		
03-000-200-2500	Fund Balance	3,613,927.01	
	Revenue over Expenditures - YTD	(244,623.86)	
		<hr/>	
	Balance - Current Date	3,369,303.15	
		<hr/>	
	Total Fund Equity		<u>3,528,538.06</u>
			<hr/>
	Total Liabilities and Equity		<u>3,528,543.90</u>

City of Coos Bay
 Balance Sheet
 August 31, 2016

Hotel/Motel Tax Fund

<u>ASSETS</u>			
05-000-100-1001	Cash - Combined Fund	178,812.55	
	Total Assets		178,812.55
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
05-000-200-2001	Accounts Payable	6.99	
	Total Liabilities		6.99
<u>FUND EQUITY</u>			
Unappropriated Fund Balance:			
05-000-200-2500	Fund Balance	253,422.12	
	Revenue over Expenditures - YTD	(74,616.56)	
	Balance - Current Date	178,805.56	
	Total Fund Equity		178,805.56
	Total Liabilities and Equity		178,812.55

City of Coos Bay
 Balance Sheet
 August 31, 2016

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	633,976.30	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	51,109.53	
		<hr/>	
	Total Assets		<u>685,285.83</u>

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	51,109.53	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	812,390.73	
	Revenue over Expenditures - YTD	(178,214.43)	
		<hr/>	
	Balance - Current Date	634,176.30	
		<hr/>	
	Total Fund Equity		<u>685,285.83</u>
			<hr/>
	Total Liabilities and Equity		<u>685,285.83</u>

City of Coos Bay
 Balance Sheet
 August 31, 2016

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund		159,106.63
	Total Assets		159,106.63
 <u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2116	Sur-charge Deposit		2,305.97
	Total Liabilities		2,305.97
 <u>FUND EQUITY</u>			
08-000-200-2520	Accrued Vac. & Comp. Liability		15,581.34
	Unappropriated Fund Balance:		
08-000-200-2500	Fund Balance	158,329.45	
	Revenue over Expenditures - YTD	(17,110.13)	
	Balance - Current Date		141,219.32
	Total Fund Equity		156,800.66
	Total Liabilities and Equity		159,106.63

City of Coos Bay
 Balance Sheet
 August 31, 2016

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund		66,975.75	
	Total Assets			<u>66,975.75</u>

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:				
10-000-200-2500	Fund Balance		73,565.64	
	Revenue over Expenditures - YTD	(6,589.89)	
	Balance - Current Date		<u>66,975.75</u>	
	Total Fund Equity			<u>66,975.75</u>
	Total Liabilities and Equity			<u>66,975.75</u>

City of Coos Bay
 Balance Sheet
 August 31, 2016

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund		138,032.53	
	Total Assets			<u>138,032.53</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
14-000-200-2500	Fund Balance		253,562.47	
	Revenue over Expenditures - YTD	(115,529.94)	
	Balance - Current Date		<u>138,032.53</u>	
	Total Fund Equity			<u>138,032.53</u>
	Total Liabilities and Equity			<u>138,032.53</u>

City of Coos Bay
 Combined Cash Investment
 August 31, 2016

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	70,016.47
99-000-100-1002	Cash - Checking Payroll	(52,920.98)
99-000-100-1003	Cash - Lgip State Pool	19,548,221.67
99-000-100-1004	Umpqua Bank - State Pool	1,079,715.45
99-000-100-1009	LGIP - Jurisdictional	4,857,128.95
		<hr/>
	Total Combined Cash	25,502,161.56
99-000-100-1082	FB-Nonspendable Juris Exchange	(4,857,128.95)
99-000-100-1090	FB-Nonspendable Library CD	(51,109.53)
99-000-100-1000	Cash Allocated To Other Funds	(20,593,923.08)
		<hr/>
	Total Unallocated Cash	<u>.00</u>

Cash Allocation Reconciliation

1	Allocation to General Fund	1,922,732.48
2	Allocation to Gas Tax Fund	216,704.18
3	Allocation to Wastewater Fund	2,372,376.06
5	Allocation to Hotel/Motel Tax Fund	178,812.55
7	Allocation to Library Fund	633,976.30
8	Allocation to Building Codes Fund	159,106.63
10	Allocation to 9-1-1 Tax Fund	66,975.75
11	Allocation to G.O. Bond Redemption Fund	342,535.02
12	Allocation to Revenue Bond Fund	3,853,128.53
14	Allocation to Library ESO Fund	138,032.53
15	Allocation to Special Improvement Fund	146,138.67
16	Allocation to Street Improvement Fund	(92,901.09)
17	Allocation to Parks Improvement Fund	115,179.38
18	Allocation to Bike/pedestrian Path Fund	50,520.99
19	Allocation to Transportation SDC Fund	14,770.69
20	Allocation to Wastewater SDC Fund	249,233.35
21	Allocation to Stormwater SDC Fund	19,193.71
27	Allocation to Fire Dept. Equipment Reserve	217,143.91
29	Allocation to Wastewater Improvement Fund	4,558,447.13
32	Allocation to Trust Fund	41,850.00
33	Allocation to Coos Bay-North Bend VCB	437,034.56
34	Allocation to Major Capital Reserve Fund	714,120.83
39	Allocation to Jurisdictional Exchange Fund	(29,207.07)
40	Allocation to Technology Reserve Fund	8,751.41
41	Allocation to County-wide CAD Core Reserve	29,061.68
42	Allocation to Rainy Day Reserve Fund	583,224.52
51	Allocation to Downtown Special Revenue Fund	855,447.77
52	Allocation to Empire Special Revenue Fund	490,754.10
53	Allocation to Empire Program Fund	443,000.40
56	Allocation to Downtown Program Fund	27,436.36
57	Allocation to Downtown Capital Projects Fund	965,920.73
58	Allocation to Empire Capital Projects Fund	182,170.59
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
August 31, 2016

Total Allocations to Other Funds	20,593,923.08
Allocation from Combined Cash Fund - 99-000-100-1000	(20,593,923.08)
Zero Proof if Allocations Balance	.00