

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

<b>MEETING DATE</b> October 18, 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: September 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 25% of the fiscal year having elapsed. General Fund Property Tax Collections are at 1.3% 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	\$3,089,493.53	(\$1,775,926.30)	\$1,313,567.23
Gas Tax	\$290,985.97	(\$57,334.42)	\$233,651.55
Wastewater	\$3,609,887.01	(\$1,479,720.03)	\$2,130,166.98
Hotel/Motel	\$253,422.12	(\$113,616.61)	\$139,805.51
Library	\$863,500.26	(\$263,357.79)	\$600,142.47
Bldg. Codes	\$158,329.45	(\$6,176.97)	\$152,152.48
9-1-1	\$73,565.64	(\$22,964.71)	\$50,600.93
Library - ESO	\$253,562.47	(\$173,429.46)	\$80,133.01

The **Combined Cash Investment** report shows total combined cash of \$24,539,375.76, please reference the table below.

Combined Cash Accounts:

Accounts Payable	(\$414,476.53)	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance
Payroll	(\$67,439.55)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance
Local Government Investment Pool (LGIP)	\$19,501,112.44	Investment On Demand	0.92% interest rate: 07/27/2016
Umpqua, State Pool Account	\$699,333.40	Operations	0.15% interest rate: 08/05/15; 100% collateralization 01/01/10; Division of State Finance Administrative Decision
LGIP – Jurisdictional Account	\$4,820,846.00	Unallocated	0.92% interest rate: 07/27/2016
Cash Allocated*	\$217,417.32	Across funds	See Cash Allocation Reconciliation
COMBINED CASH (allocated* & unallocated)	Umpqua Bank	Operations (allocated) *	\$217,417.32
	LGIP	Investment (allocated)	\$19,501,112.44
	LGIP	Investment (unallocated)	\$4,820,846.00
<b>TOTAL COMBINED CASH</b>			\$24,539,375.76
<b>Less Unallocated Cash</b>	Nonspendable Jurisdictional Exchange & Library		(\$4,871,994.57)
<b>Total Cash Allocated to Other Funds</b>			\$19,667,381.19
* (\$414,476.53) + (\$67,439.55) + \$699,333.40 = \$217,417.32 Umpqua Operations Allocated			

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32,34, 39-42	\$15,763,929.20
Urban Renewal Agency	51-61	\$3,484,260.36
Coos Bay – North Bend Visitors Convention	33	\$419,191.63
<b>Total Cash Allocated</b>		<b>\$19,667,381.19</b>
\$217,417.32	+ \$19,501,112.44	+ (\$51,148.57) = \$19,667,381.19
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 3 Months Ending September 30, 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	45,031.76	73,070.52	5,481,138.00	5,408,067.48	1.3
Franchise Taxes	104,730.06	222,050.31	1,900,000.00	1,677,949.69	11.7
Licenses & Permits	5,210.02	11,492.23	149,897.00	138,404.77	7.7
Fines, Grants & State Revenues	71,257.83	103,874.59	719,505.00	615,630.41	14.4
Use Of Money & Property	8,769.61	27,530.20	100,000.00	72,469.80	27.5
Services	6,010.75	74,969.97	820,701.00	745,731.03	9.1
Other Revenue	3,194.62	4,109.80	14,200.00	10,090.20	28.9
Other Financing Sources	.00	30,799.00	1,331,248.00	1,300,449.00	2.3
<b>Total Fund Revenue</b>	<b>244,204.65</b>	<b>547,896.62</b>	<b>13,578,706.00</b>	<b>13,030,809.38</b>	<b>4.0</b>
<u>Expenditures</u>					
City Council	8,453.40	35,119.07	86,300.00	51,180.93	40.7
City Manager	8,781.48	30,919.69	118,977.00	88,057.31	26.0
Urban Renewal Administration	30,122.24	106,798.01	423,724.00	316,925.99	25.2
Finance Department	16,552.80	49,519.59	227,760.00	178,240.41	21.7
City Attorney	4,029.19	12,041.31	65,414.00	53,372.69	18.4
City Hall	14,852.54	26,536.42	112,000.00	85,463.58	23.7
Community Promotion & Support	.00	.00	22,879.00	22,879.00	.0
Non Departmental	8,047.32	161,508.95	327,068.00	165,559.05	49.4
Other Financing Uses	.00	24,241.72	3,294,786.00	3,270,544.28	.7
Police Administration	304,540.79	887,149.11	3,967,219.00	3,080,069.89	22.4
Police Support Services	64,473.52	178,389.39	831,708.00	653,318.61	21.5
Codes Enforcement	2,977.78	6,930.80	54,294.00	47,363.20	12.8
Fire Department Operations	232,044.25	608,871.33	2,643,947.00	2,035,075.67	23.0
C.S. Planning Division	23,934.33	75,058.22	386,518.00	311,459.78	19.4
Engineering Division	8,237.81	23,389.25	102,856.00	79,466.75	22.7
Parks Division	34,640.47	97,350.06	509,256.00	411,905.94	19.1
CBNBWB Water Project Loans	.00	.00	404,000.00	404,000.00	.0
<b>Total Expenditures</b>	<b>761,687.92</b>	<b>2,323,822.92</b>	<b>13,578,706.00</b>	<b>11,254,883.08</b>	<b>17.1</b>
<b>Net Revenue Over Expenditures</b>	<b>( 517,483.27)</b>	<b>( 1,775,926.30)</b>	<b>.00</b>	<b>1,775,926.30</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 3 Months Ending September 30, 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	79,591.68	155,797.59	925,000.00	769,202.41	16.8
Use Of Money & Property	165.51	466.78	500.00	33.22	93.4
Miscellaneous	11,263.09	12,291.78	10,000.00	( 2,291.78)	122.9
Transfer From GF	.00	24,241.72	295,000.00	270,758.28	8.2
<b>Total Fund Revenue</b>	<b>91,020.28</b>	<b>192,797.87</b>	<b>1,390,031.00</b>	<b>1,197,233.13</b>	<b>13.9</b>
<u>Expenditures</u>					
Maintenance Department	101,995.74	250,132.29	1,390,031.00	1,139,898.71	18.0
<b>Total Expenditures</b>	<b>101,995.74</b>	<b>250,132.29</b>	<b>1,390,031.00</b>	<b>1,139,898.71</b>	<b>18.0</b>
<b>Net Revenue Over Expenditures</b>	<b>( 10,975.46)</b>	<b>( 57,334.42)</b>	<b>.00</b>	<b>57,334.42</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 3 Months Ending September 30, 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	2,210.30	5,715.17	9,000.00	3,284.83	63.5
Current Services	520,924.57	932,144.97	5,361,200.00	4,429,055.03	17.4
<b>Total Fund Revenue</b>	<b>523,134.87</b>	<b>937,860.14</b>	<b>7,127,387.00</b>	<b>6,189,526.86</b>	<b>13.2</b>
<u>Expenditures</u>					
W/w Administration	1,494,494.35	1,520,918.05	3,127,567.00	1,606,648.95	48.6
Plant #1	83,267.92	288,300.23	1,327,064.00	1,038,763.77	21.7
Plant #2	78,869.71	260,873.58	1,066,973.00	806,099.42	24.5
Collection Sanitary	66,652.87	225,267.79	1,029,803.00	804,535.21	21.9
Collection Stormwater	34,946.19	122,220.52	575,980.00	453,759.48	21.2
<b>Total Expenditures</b>	<b>1,758,231.04</b>	<b>2,417,580.17</b>	<b>7,127,387.00</b>	<b>4,709,806.83</b>	<b>33.9</b>
<b>Net Revenue Over Expenditures</b>	<b>( 1,235,096.17)</b>	<b>( 1,479,720.03)</b>	<b>.00</b>	<b>1,479,720.03</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 3 Months Ending September 30, 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	824.85	824.85	585,000.00	584,175.15	.1
Use Of Money & Property	136.57	394.98	200.00	( 194.98)	197.5
Services	604.35	2,556.61	8,000.00	5,443.39	32.0
Other Revenue	575.33	1,021.22	3,000.00	1,978.78	34.0
Total Fund Revenue	2,141.10	4,797.66	715,111.00	710,313.34	.7
<u>Expenditures</u>					
Hotel/motel Tax Fund	41,141.15	118,414.27	715,111.00	596,696.73	16.6
Total Expenditures	41,141.15	118,414.27	715,111.00	596,696.73	16.6
Net Revenue Over Expenditures	( 39,000.05)	( 113,616.61)	.00	113,616.61	.0

City of Coos Bay  
Fund Summary  
For the 3 Months Ending September 30, 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	523.25	1,861.11	2,000.00	138.89	93.1
Current Services	1,603.87	5,668.34	18,000.00	12,331.66	31.5
Other Revenue	8,545.36	10,747.41	12,300.00	1,552.59	87.4
<b>Total Fund Revenue</b>	<b>10,672.48</b>	<b>18,276.86</b>	<b>1,583,941.00</b>	<b>1,565,664.14</b>	<b>1.2</b>
<u>Expenditures</u>					
Library Fund	95,815.84	281,634.65	1,583,941.00	1,302,306.35	17.8
<b>Total Expenditures</b>	<b>95,815.84</b>	<b>281,634.65</b>	<b>1,583,941.00</b>	<b>1,302,306.35</b>	<b>17.8</b>
<b>Net Revenue Over Expenditures</b>	<b>( 85,143.36)</b>	<b>( 263,357.79)</b>	<b>.00</b>	<b>263,357.79</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 3 Months Ending September 30, 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	39,938.18	72,839.60	241,561.00	168,721.40	30.2
Use Of Money & Property	121.52	376.07	100.00	( 276.07)	376.1
Other Revenue	26.00	26.00	.00	( 26.00)	.0
<b>Total Fund Revenue</b>	<b>40,085.70</b>	<b>73,241.67</b>	<b>341,661.00</b>	<b>268,419.33</b>	<b>21.4</b>
<u>Expenditures</u>					
Codes Department	29,152.54	79,418.64	341,661.00	262,242.36	23.2
<b>Total Expenditures</b>	<b>29,152.54</b>	<b>79,418.64</b>	<b>341,661.00</b>	<b>262,242.36</b>	<b>23.2</b>
<b>Net Revenue Over Expenditures</b>	<b>10,933.16</b>	<b>( 6,176.97)</b>	<b>.00</b>	<b>6,176.97</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 3 Months Ending September 30, 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	51.15	136.66	100.00	( 36.66)	136.7
<b>Total Fund Revenue</b>	<b>51.15</b>	<b>25,215.65</b>	<b>229,609.00</b>	<b>204,393.35</b>	<b>11.0</b>
<u>Expenditures</u>					
9-1-1 Tax Fund	16,425.97	48,180.36	229,609.00	181,428.64	21.0
<b>Total Expenditures</b>	<b>16,425.97</b>	<b>48,180.36</b>	<b>229,609.00</b>	<b>181,428.64</b>	<b>21.0</b>
<b>Net Revenue Over Expenditures</b>	<b>( 16,374.82)</b>	<b>( 22,964.71)</b>	<b>.00</b>	<b>22,964.71</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 3 Months Ending September 30, 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	105.42	447.57	500.00	52.43	89.5
Other Revenue	99.00	99.00	30,000.00	29,901.00	.3
Total Fund Revenue	204.42	546.57	818,498.00	817,951.43	.1
<u>Expenditures</u>					
Library ESO Fund	58,103.94	173,976.03	818,498.00	644,521.97	21.3
Total Expenditures	58,103.94	173,976.03	818,498.00	644,521.97	21.3
Net Revenue Over Expenditures	( 57,899.52)	( 173,429.46)	.00	173,429.46	.0

City of Coos Bay  
Balance Sheet  
September 30, 2016

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	1,382,739.68	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	36,808.30	
01-000-100-1201	Accounts Receivable	58,479.07	
01-000-100-1202	Assessments Receivable Dist 72	175,514.26	
01-000-100-1204	Taxes Receivable	464,861.06	
01-000-100-1207	Accounts Receivable-Unapplied	( 1,655.23)	
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	310.25	
01-000-100-1405	Long Term A/R City Loan to JE	117,974.02	
	Total Assets		2,418,885.63

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2001	Accounts Payable	2,200.00	
01-000-200-2015	Unclaimed Property Liability	32.33	
01-000-200-2034	Insurance Payable	120,435.05	
01-000-200-2035	P.E.R.S. Payable	119,287.46	
01-000-200-2040	Deferred Tax Revenue	436,821.06	
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	
	Total Liabilities		1,105,318.40

FUND EQUITY

Unappropriated Fund Balance:			
01-000-200-2500	Fund Balance	3,089,493.53	
	Revenue over Expenditures - YTD	( 1,775,926.30)	
	Balance - Current Date		1,313,567.23
	Total Fund Equity		1,313,567.23
	Total Liabilities and Equity		2,418,885.63

City of Coos Bay  
Balance Sheet  
September 30, 2016

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	220,157.96	
02-000-100-1201	Accounts Receivable	7,351.84	
02-000-100-1299	AR/FS	6,141.75	
	Total Assets		233,651.55

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
02-000-200-2500	Fund Balance	290,985.97	
	Revenue over Expenditures - YTD	( 57,334.42)	
	Balance - Current Date		233,651.55
	Total Fund Equity		233,651.55
	Total Liabilities and Equity		233,651.55

City of Coos Bay  
Balance Sheet  
September 30, 2016

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	1,164,828.71	
03-000-100-1201	Accounts Receivable	1,060,359.18	
03-000-100-1299	AR/FS	64,214.00	
	Total Assets		2,289,401.89

LIABILITIES AND EQUITY

FUND EQUITY

03-000-200-2520	Accrued Vac. & Comp. Liability	159,234.91	
	Unappropriated Fund Balance:		
03-000-200-2500	Fund Balance	3,609,887.01	
	Revenue over Expenditures - YTD	( 1,479,720.03)	
	Balance - Current Date	2,130,166.98	
	Total Fund Equity		2,289,401.89
	Total Liabilities and Equity		2,289,401.89

City of Coos Bay  
Balance Sheet  
September 30, 2016

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund	139,235.18	
05-000-100-1201	Accounts Receivable	570.33	
	Total Assets		139,805.51

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
05-000-200-2500	Fund Balance	253,422.12	
	Revenue over Expenditures - YTD	( 113,616.61)	
	Balance - Current Date		139,805.51
	Total Fund Equity		139,805.51
	Total Liabilities and Equity		139,805.51

City of Coos Bay  
Balance Sheet  
September 30, 2016

Library Fund

<u>ASSETS</u>			
07-000-100-1001	Cash - Combined Fund	548,823.85	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	51,148.57	
	Total Assets		600,172.42
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
07-000-200-2001	Accounts Payable	29.95	
	Total Liabilities		29.95
<u>FUND EQUITY</u>			
07-000-200-2501	Fund Balance - Nonspendable	51,148.57	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	812,351.69	
	Revenue over Expenditures - YTD	( 263,357.79)	
	Balance - Current Date	548,993.90	
	Total Fund Equity		600,142.47
	Total Liabilities and Equity		600,172.42

City of Coos Bay  
Balance Sheet  
September 30, 2016

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund	171,526.33	
	Total Assets		171,526.33
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2116	Sur-charge Deposit	3,792.51	
	Total Liabilities		3,792.51
<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	( 6,176.97)	
	Balance - Current Date	152,152.48	
	Total Fund Equity		167,733.82
	Total Liabilities and Equity		171,526.33

City of Coos Bay  
Balance Sheet  
September 30, 2016

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund	50,600.93	
	Total Assets		50,600.93

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
10-000-200-2500	Fund Balance	73,565.64	
	Revenue over Expenditures - YTD	( 22,964.71)	
	Balance - Current Date	50,600.93	
	Total Fund Equity		50,600.93
	Total Liabilities and Equity		50,600.93

City of Coos Bay  
Balance Sheet  
September 30, 2016

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund	80,133.01	
	Total Assets		80,133.01

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
14-000-200-2500	Fund Balance	253,562.47	
	Revenue over Expenditures - YTD	( 173,429.46)	
	Balance - Current Date	80,133.01	
	Total Fund Equity		80,133.01
	Total Liabilities and Equity		80,133.01

City of Coos Bay  
 Combined Cash Investment  
 September 30, 2016

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	( 414,476.53)
99-000-100-1002	Cash - Checking Payroll	( 67,439.55)
99-000-100-1003	Cash - Lgip State Pool	19,501,112.44
99-000-100-1004	Umpqua Bank - State Pool	699,333.40
99-000-100-1009	LGIP - Jurisdictional	4,820,846.00
		<hr/>
	Total Combined Cash	24,539,375.76
99-000-100-1082	FB-Nonspendable Juris Exchange	( 4,820,846.00)
99-000-100-1090	FB-Nonspendable Library CD	( 51,148.57)
99-000-100-1000	Cash Allocated To Other Funds	( 19,667,381.19)
		<hr/>
	Total Unallocated Cash	<u>.00</u>

Cash Allocation Reconciliation

1	Allocation to General Fund	1,382,739.68
2	Allocation to Gas Tax Fund	220,157.96
3	Allocation to Wastewater Fund	1,164,828.71
5	Allocation to Hotel/Motel Tax Fund	139,235.18
7	Allocation to Library Fund	548,823.85
8	Allocation to Building Codes Fund	171,526.33
10	Allocation to 9-1-1 Tax Fund	50,600.93
11	Allocation to G.O. Bond Redemption Fund	347,206.86
12	Allocation to Revenue Bond Fund	4,753,128.53
14	Allocation to Library ESO Fund	80,133.01
15	Allocation to Special Improvement Fund	146,250.29
16	Allocation to Street Improvement Fund	( 102,440.29)
17	Allocation to Parks Improvement Fund	106,566.65
18	Allocation to Bike/pedestrian Path Fund	51,363.54
19	Allocation to Transportation SDC Fund	14,781.96
20	Allocation to Wastewater SDC Fund	249,423.72
21	Allocation to Stormwater SDC Fund	19,208.37
27	Allocation to Fire Dept. Equipment Reserve	217,309.76
29	Allocation to Wastewater Improvement Fund	4,566,630.81
32	Allocation to Trust Fund	37,680.00
33	Allocation to Coos Bay-North Bend VCB	419,191.63
34	Allocation to Major Capital Reserve Fund	788,011.75
39	Allocation to Jurisdictional Exchange Fund	10,792.93
40	Allocation to Technology Reserve Fund	181,891.14
41	Allocation to County-wide CAD Core Reserve	34,407.56
42	Allocation to Rainy Day Reserve Fund	583,669.97
51	Allocation to Downtown Special Revenue Fund	863,780.11
52	Allocation to Empire Special Revenue Fund	496,689.56
53	Allocation to Empire Program Fund	443,338.75
55	Allocation to Empire Bond Fund	.40
56	Allocation to Downtown Program Fund	27,457.32
57	Allocation to Downtown Capital Projects Fund	812,279.47
58	Allocation to Empire Capital Projects Fund	158,464.72
60	Allocation to Downtown Bond Reserve Fund	682,250.03

City of Coos Bay  
Combined Cash Investment  
September 30, 2016

Total Allocations to Other Funds	19,667,381.19
Allocation from Combined Cash Fund - 99-000-100-1000	( 19,667,381.19)
Zero Proof if Allocations Balance	.00