

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

<b>MEETING DATE</b> November 15, 2016	<b>AGENDA ITEM NUMBER</b>
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TO: Mayor Benetti and City Councilors

FROM: Susanne Baker, Finance Director

THROUGH: Rodger Craddock, City Manager

ISSUE: October 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 34% of the fiscal year having elapsed. General Fund Property Tax Collections are at 1.7% 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	(\$2,192,145.95)	\$897,347.58
Gas Tax	\$290,985.97	(\$36,186.68)	\$254,799.29
Wastewater	\$3,609,887.01	(\$1,276,574.23)	\$2,333,312.78
Hotel/Motel	\$253,422.12	\$28,105.75	\$281,527.87
Library	\$863,500.23	(\$345,951.84)	\$517,548.39
Bldg. Codes	\$158,329.45	(\$19,991.56)	\$138,337.89
9-1-1	\$73,565.64	\$2,606.02	\$76,171.66
Library - ESO	\$253,562.47	(\$201,930.90)	\$51,631.57

The **Combined Cash Investment** report shows total combined cash of \$24,584,405.01, please reference the table below.

Combined Cash Accounts:

Accounts Payable	(\$171,336.18)	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance
Payroll	(\$47,625.82)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance
Local Government Investment Pool (LGIP)	\$18,891,661.55	Investment On Demand	1.03% interest rate: 10/01/2016
Umpqua, State Pool Account	\$1,086,653.73	Operations	0.15% interest rate: 08/05/15; 100% collateralization 01/01/10; Division of State Finance Administrative Decision
LGIP – Jurisdictional Account	\$4,825,051.73	Unallocated	0.92% interest rate: 07/27/2016
Cash Allocated*	\$867,691.73	Across funds	See Cash Allocation Reconciliation
COMBINED CASH (allocated* & unallocated)	Umpqua Bank	Operations (allocated) *	\$867,691.73
	LGIP	Investment (allocated)	\$18,891,661.55
	LGIP	Investment (unallocated)	\$4,825,051.73
<b>TOTAL COMBINED CASH</b>			\$24,584,405.01
<b>Less Unallocated Cash</b>		Nonspendable Jurisdictional Exchange & Library	(\$4,876,244.96)
<b>Total Cash Allocated to Other Funds</b>			\$19,708,160.05
* (\$171,336.18) + (\$47,625.82) + \$1,086,653.73 = \$867,691.73 Umpqua Operations Allocated			

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32,34, 39-42	\$15,752,204.56
Urban Renewal Agency	51-61	\$3,440,382.44
Coos Bay – North Bend Visitors Convention	33	\$515,573.05
<b>Total Cash Allocated</b>		<b>\$19,708,160.05</b>
\$867,691.73	+ \$18,891,661.55	+ (\$51,193.23) = \$19,708,160.05
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 4 Months Ending October 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	18,297.26	91,367.78	5,481,138.00	5,389,770.22	1.7
Franchise Taxes	152,278.43	374,328.74	1,900,000.00	1,525,671.26	19.7
Licenses & Permits	4,483.50	15,975.73	149,897.00	133,921.27	10.7
Fines, Grants & State Revenues	16,942.90	120,817.49	719,505.00	598,687.51	16.8
Use Of Money & Property	9,146.96	36,677.16	100,000.00	63,322.84	36.7
Services	111,508.35	186,478.32	820,701.00	634,222.68	22.7
Other Revenue	2,519.41	6,629.21	14,200.00	7,570.79	46.7
Other Financing Sources	.00	30,799.00	4,331,248.00	4,300,449.00	.7
<b>Total Fund Revenue</b>	<b>315,176.81</b>	<b>863,073.43</b>	<b>16,578,706.00</b>	<b>15,715,632.57</b>	<b>5.2</b>
<u>Expenditures</u>					
City Council	765.61	35,884.68	86,300.00	50,415.32	41.6
City Manager	8,520.83	39,440.52	118,977.00	79,536.48	33.2
Urban Renewal Administration	30,324.44	137,122.45	423,724.00	286,601.55	32.4
Finance Department	15,245.19	64,764.78	227,760.00	162,995.22	28.4
City Attorney	4,377.82	16,419.13	65,414.00	48,994.87	25.1
City Hall	11,293.03	37,829.45	112,000.00	74,170.55	33.8
Community Promotion & Support	.00	.00	22,879.00	22,879.00	.0
Non Departmental	9,314.97	170,823.92	327,068.00	156,244.08	52.2
Other Financing Uses	43,431.99	67,673.71	3,294,786.00	3,227,112.29	2.1
Police Administration	286,503.76	1,173,652.87	3,967,219.00	2,793,566.13	29.6
Police Support Services	56,759.39	235,148.78	831,708.00	596,559.22	28.3
Codes Enforcement	2,545.81	9,476.61	54,294.00	44,817.39	17.5
Fire Department Operations	195,873.33	804,744.66	2,643,947.00	1,839,202.34	30.4
C.S. Planning Division	25,268.05	100,326.27	386,518.00	286,191.73	26.0
Engineering Division	8,052.23	31,441.48	102,856.00	71,414.52	30.6
Parks Division	33,120.01	130,470.07	509,256.00	378,785.93	25.6
CBNBWB Water Project Loans	.00	.00	3,404,000.00	3,404,000.00	.0
<b>Total Expenditures</b>	<b>731,396.46</b>	<b>3,055,219.38</b>	<b>16,578,706.00</b>	<b>13,523,486.62</b>	<b>18.4</b>
<b>Net Revenue Over Expenditures</b>	<b>( 416,219.65)</b>	<b>( 2,192,145.95)</b>	<b>.00</b>	<b>2,192,145.95</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 4 Months Ending October 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	96,384.06	252,181.65	925,000.00	672,818.35	27.3
Use Of Money & Property	192.24	659.02	500.00	( 159.02)	131.8
Miscellaneous	12,425.66	24,717.44	10,000.00	( 14,717.44)	247.2
Transfer From GF	43,431.99	67,673.71	295,000.00	227,326.29	22.9
Total Fund Revenue	152,433.95	345,231.82	1,390,031.00	1,044,799.18	24.8
<u>Expenditures</u>					
Maintenance Department	131,286.21	381,418.50	1,390,031.00	1,008,612.50	27.4
Total Expenditures	131,286.21	381,418.50	1,390,031.00	1,008,612.50	27.4
Net Revenue Over Expenditures	21,147.74	( 36,186.68)	.00	36,186.68	.0

City of Coos Bay  
Fund Summary  
For the 4 Months Ending October 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	1,363.61	7,078.78	9,000.00	1,921.22	78.7
Current Services	458,680.69	1,390,825.66	5,361,200.00	3,970,374.34	25.9
Miscellaneous	34,076.87	34,076.87	.00	( 34,076.87)	.0
<b>Total Fund Revenue</b>	<b>494,121.17</b>	<b>1,431,981.31</b>	<b>7,127,387.00</b>	<b>5,695,405.69</b>	<b>20.1</b>
<u>Expenditures</u>					
W/w Administration	15,577.12	1,536,495.17	3,127,567.00	1,591,071.83	49.1
Plant #1	83,981.39	372,281.62	1,327,064.00	954,782.38	28.1
Plant #2	81,075.14	341,948.72	1,066,973.00	725,024.28	32.1
Collection Sanitary	74,398.67	299,666.46	1,029,803.00	730,136.54	29.1
Collection Stormwater	35,943.05	158,163.57	575,980.00	417,816.43	27.5
<b>Total Expenditures</b>	<b>290,975.37</b>	<b>2,708,555.54</b>	<b>7,127,387.00</b>	<b>4,418,831.46</b>	<b>38.0</b>
<b>Net Revenue Over Expenditures</b>	<b>203,145.80</b>	<b>( 1,276,574.23)</b>	<b>.00</b>	<b>1,276,574.23</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 4 Months Ending October 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	242,480.46	243,305.31	585,000.00	341,694.69	41.6
Use Of Money & Property	121.58	516.56	200.00	( 316.56)	258.3
Services	449.69	3,006.30	8,000.00	4,993.70	37.6
Other Revenue	393.50	1,414.72	3,000.00	1,585.28	47.2
Total Fund Revenue	243,445.23	248,242.89	715,111.00	466,868.11	34.7
<u>Expenditures</u>					
Hotel/motel Tax Fund	101,722.87	220,137.14	715,111.00	494,973.86	30.8
Total Expenditures	101,722.87	220,137.14	715,111.00	494,973.86	30.8
Net Revenue Over Expenditures	141,722.36	28,105.75	.00	( 28,105.75)	.0

City of Coos Bay  
Fund Summary  
For the 4 Months Ending October 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	2,000.00	2,000.00	987,000.00	985,000.00	.2
Use Of Money & Property	598.90	2,460.01	2,000.00	( 460.01)	123.0
Current Services	2,146.99	7,815.33	18,000.00	10,184.67	43.4
Other Revenue	23.70	10,771.11	12,300.00	1,528.89	87.6
<b>Total Fund Revenue</b>	<b>4,769.59</b>	<b>23,046.45</b>	<b>1,583,941.00</b>	<b>1,560,894.55</b>	<b>1.5</b>
<u>Expenditures</u>					
Library Fund	87,363.64	368,998.29	1,583,941.00	1,214,942.71	23.3
<b>Total Expenditures</b>	<b>87,363.64</b>	<b>368,998.29</b>	<b>1,583,941.00</b>	<b>1,214,942.71</b>	<b>23.3</b>
<b>Net Revenue Over Expenditures</b>	<b>( 82,594.05)</b>	<b>( 345,951.84)</b>	<b>.00</b>	<b>345,951.84</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 4 Months Ending October 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	8,112.12	80,951.72	241,561.00	160,609.28	33.5
Use Of Money & Property	149.78	525.85	100.00	( 425.85)	525.9
Other Revenue	.00	26.00	.00	( 26.00)	.0
Total Fund Revenue	8,261.90	81,503.57	341,661.00	260,157.43	23.9
<u>Expenditures</u>					
Codes Department	22,076.49	101,495.13	341,661.00	240,165.87	29.7
Total Expenditures	22,076.49	101,495.13	341,661.00	240,165.87	29.7
Net Revenue Over Expenditures	( 13,814.59)	( 19,991.56)	.00	19,991.56	.0

City of Coos Bay  
Fund Summary  
For the 4 Months Ending October 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	42,349.62	67,428.61	171,538.00	104,109.39	39.3
Use Of Money & Property	44.19	180.85	100.00	( 80.85)	180.9
<b>Total Fund Revenue</b>	<b>42,393.81</b>	<b>67,609.46</b>	<b>229,609.00</b>	<b>161,999.54</b>	<b>29.5</b>
<u>Expenditures</u>					
9-1-1 Tax Fund	16,823.08	65,003.44	229,609.00	164,605.56	28.3
<b>Total Expenditures</b>	<b>16,823.08</b>	<b>65,003.44</b>	<b>229,609.00</b>	<b>164,605.56</b>	<b>28.3</b>
<b>Net Revenue Over Expenditures</b>	<b>25,570.73</b>	<b>2,606.02</b>	<b>.00</b>	<b>( 2,606.02)</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 4 Months Ending October 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	69.97	517.54	500.00	( 17.54)	103.5
Other Revenue	1,214.90	1,313.90	30,000.00	28,686.10	4.4
<b>Total Fund Revenue</b>	<b>1,284.87</b>	<b>1,831.44</b>	<b>818,498.00</b>	<b>816,666.56</b>	<b>.2</b>
<u>Expenditures</u>					
Library ESO Fund	29,786.31	203,762.34	818,498.00	614,735.66	24.9
<b>Total Expenditures</b>	<b>29,786.31</b>	<b>203,762.34</b>	<b>818,498.00</b>	<b>614,735.66</b>	<b>24.9</b>
<b>Net Revenue Over Expenditures</b>	<b>( 28,501.44)</b>	<b>( 201,930.90)</b>	<b>.00</b>	<b>201,930.90</b>	<b>.0</b>

City of Coos Bay  
 Balance Sheet  
 October 31, 2016

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	909,013.57	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	21,028.72	
01-000-100-1201	Accounts Receivable	125,692.10	
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	( 2,100.95)	
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	778.01	
01-000-100-1405	Long Term A/R City Loan to JE	117,974.02	
	Total Assets		<u>1,996,615.01</u>

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2001	Accounts Payable	1,368.07	
01-000-200-2015	Unclaimed Property Liability	32.33	
01-000-200-2034	Insurance Payable	120,309.92	
01-000-200-2035	P.E.R.S. Payable	114,193.55	
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		1,099,267.43

FUND EQUITY

	Unappropriated Fund Balance:		
01-000-200-2500	Fund Balance	3,089,493.53	
	Revenue over Expenditures - YTD	( 2,192,145.95)	
	Balance - Current Date	897,347.58	
	Total Fund Equity		<u>897,347.58</u>
	Total Liabilities and Equity		<u>1,996,615.01</u>

City of Coos Bay  
 Balance Sheet  
 October 31, 2016

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	232,374.80	
02-000-100-1201	Accounts Receivable	16,457.91	
02-000-100-1299	AR/FS	6,141.75	
		<u>                    </u>	
	Total Assets		<u><u>254,974.46</u></u>

LIABILITIES AND EQUITY

LIABILITIES

02-000-200-2001	Accounts Payable	175.17	
		<u>                    </u>	
	Total Liabilities		175.17

FUND EQUITY

	Unappropriated Fund Balance:		
02-000-200-2500	Fund Balance	290,985.97	
	Revenue over Expenditures - YTD	( 36,186.68)	
		<u>                    </u>	
	Balance - Current Date	254,799.29	
		<u>                    </u>	
	Total Fund Equity		<u>254,799.29</u>
	Total Liabilities and Equity		<u><u>254,974.46</u></u>

City of Coos Bay  
 Balance Sheet  
 October 31, 2016

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	1,463,850.21	
03-000-100-1201	Accounts Receivable	1,028,697.48	
	Total Assets		<u>2,492,547.69</u>

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	( 1,276,574.23)	
	Balance - Current Date	2,333,312.78	
	Total Fund Equity		<u>2,492,547.69</u>
	Total Liabilities and Equity		<u>2,492,547.69</u>

City of Coos Bay  
Balance Sheet  
October 31, 2016

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund	280,564.04	
05-000-100-1201	Accounts Receivable	963.83	
	Total Assets		<u>281,527.87</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
05-000-200-2500	Fund Balance	253,422.12	
	Revenue over Expenditures - YTD	28,105.75	
	Balance - Current Date		<u>281,527.87</u>
	Total Fund Equity		<u>281,527.87</u>
	Total Liabilities and Equity		<u>281,527.87</u>

City of Coos Bay  
 Balance Sheet  
 October 31, 2016

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	466,185.14	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	51,193.23	
		<u>                    </u>	
	Total Assets		<u><u>517,578.37</u></u>

LIABILITIES AND EQUITY

LIABILITIES

07-000-200-2001	Accounts Payable	29.95	
		<u>                    </u>	
	Total Liabilities		29.95

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	51,193.23	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	812,307.03	
	Revenue over Expenditures - YTD	( 345,951.84)	
		<u>                    </u>	
	Balance - Current Date	466,355.19	
		<u>                    </u>	
	Total Fund Equity		<u><u>517,548.42</u></u>
	Total Liabilities and Equity		<u><u>517,578.37</u></u>

City of Coos Bay  
 Balance Sheet  
 October 31, 2016

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund		154,605.61
	Total Assets		154,605.61
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2001	Accounts Payable		25.18
08-000-200-2116	Sur-charge Deposit		661.20
	Total Liabilities		686.38
<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	( 19,991.56)	
	Balance - Current Date		138,337.89
	Total Fund Equity		153,919.23
	Total Liabilities and Equity		154,605.61

City of Coos Bay  
 Balance Sheet  
 October 31, 2016

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund		76,171.66	
	Total Assets			<u>76,171.66</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
10-000-200-2500	Fund Balance	73,565.64		
	Revenue over Expenditures - YTD	<u>2,606.02</u>		
	Balance - Current Date		<u>76,171.66</u>	
	Total Fund Equity			<u>76,171.66</u>
	Total Liabilities and Equity			<u>76,171.66</u>

City of Coos Bay  
 Balance Sheet  
 October 31, 2016

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund		51,631.57	
	Total Assets			<u>51,631.57</u>

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:				
14-000-200-2500	Fund Balance		253,562.47	
	Revenue over Expenditures - YTD	(	201,930.90)	
	Balance - Current Date		<u>51,631.57</u>	
	Total Fund Equity			<u>51,631.57</u>
	Total Liabilities and Equity			<u>51,631.57</u>

City of Coos Bay  
 Combined Cash Investment  
 October 31, 2016

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	(	171,336.18)
99-000-100-1002	Cash - Checking Payroll	(	47,625.82)
99-000-100-1003	Cash - Lgip State Pool		18,891,661.55
99-000-100-1004	Umpqua Bank - State Pool		1,086,653.73
99-000-100-1009	LGIP - Jurisdictional		4,825,051.73
	Total Combined Cash		24,584,405.01
99-000-100-1082	FB-Nonspendable Juris Exchange	(	4,825,051.73)
99-000-100-1090	FB-Nonspendable Library CD	(	51,193.23)
99-000-100-1000	Cash Allocated To Other Funds	(	19,708,160.05)
	Total Unallocated Cash		.00

Cash Allocation Reconciliation

1	Allocation to General Fund		909,013.57
2	Allocation to Gas Tax Fund		232,374.80
3	Allocation to Wastewater Fund		1,463,850.21
5	Allocation to Hotel/Motel Tax Fund		280,564.04
7	Allocation to Library Fund		466,185.14
8	Allocation to Building Codes Fund		154,605.61
10	Allocation to 9-1-1 Tax Fund		76,171.66
11	Allocation to G.O. Bond Redemption Fund		349,093.17
12	Allocation to Revenue Bond Fund		4,753,128.53
14	Allocation to Library ESO Fund		51,631.57
15	Allocation to Special Improvement Fund		146,378.00
16	Allocation to Street Improvement Fund	(	158,556.63)
17	Allocation to Parks Improvement Fund		92,026.60
18	Allocation to Bike/pedestrian Path Fund		52,381.97
19	Allocation to Transportation SDC Fund		14,794.87
20	Allocation to Wastewater SDC Fund		249,641.51
21	Allocation to Stormwater SDC Fund		19,225.15
27	Allocation to Fire Dept. Equipment Reserve		217,499.52
29	Allocation to Wastewater Improvement Fund		4,818,658.03
32	Allocation to Trust Fund		38,180.00
33	Allocation to Coos Bay-North Bend VCB		515,573.05
34	Allocation to Major Capital Reserve Fund		714,958.94
39	Allocation to Jurisdictional Exchange Fund		10,802.35
40	Allocation to Technology Reserve Fund		181,015.95
41	Allocation to County-wide CAD Core Reserve		34,400.37
42	Allocation to Rainy Day Reserve Fund		584,179.63
51	Allocation to Downtown Special Revenue Fund		867,558.52
52	Allocation to Empire Special Revenue Fund		499,368.61
53	Allocation to Empire Program Fund		443,725.88
55	Allocation to Empire Bond Fund		.40
56	Allocation to Downtown Program Fund		27,481.30
57	Allocation to Downtown Capital Projects Fund		805,001.31
58	Allocation to Empire Capital Projects Fund		114,996.39
60	Allocation to Downtown Bond Reserve Fund		682,250.03

City of Coos Bay  
Combined Cash Investment  
October 31, 2016

Total Allocations to Other Funds	19,708,160.05
Allocation from Combined Cash Fund - 99-000-100-1000	( 19,708,160.05)
Zero Proof if Allocations Balance	.00