

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

<b>MEETING DATE</b> January 17, 2017	<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: December 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.

In the attached reports, the **Fund Summary** shows all City funds are within appropriation levels with 50% of the fiscal year having elapsed. General Fund Property Tax Collections are at 91.9% of budget.

The **Balance Sheet** shows Beginning Balance (audited 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	Audited Beginning Fund Balance FYE 17	(Used) Earned	Ending Fund Balance
General	\$3,089,493.53	\$1,617,674.92	\$4,707,168.45
Gas Tax	\$290,985.97	(\$19,417.88)	\$271,568.09
Wastewater	\$3,609,887.01	(\$1,930,141.65)	\$1,679,745.36
Hotel/Motel	\$253,422.12	(\$37,149.45)	\$216,272.67
Library	\$863,500.26	\$434,708.62	\$1,298,208.88
Bldg. Codes	\$158,329.45	\$20,994.08	\$179,323.53
9-1-1	\$73,565.64	(\$30,482.24)	\$43,083.40
Library - ESO	\$253,562.47	(\$63,209.76)	\$190,352.71

The **Combined Cash Investment** report shows total combined cash of \$31,031,183.23, please reference the table below.

Combined Cash Accounts:

Accounts Payable	(\$102,944.34)	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance
Payroll	(\$49,512.47)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance
Local Government Investment Pool (LGIP)	\$24,189,734.89	Investment On Demand	1.03% interest rate: 10/01/2016
Umpqua, State Pool Account	\$2,160,566.87	Operations	0.15% interest rate: 08/05/15; 100% collateralization 01/01/10; Division of State Finance Administrative Decision
LGIP – Jurisdictional Account	\$4,833,338.28	Unallocated	0.92% interest rate: 07/27/2016
Cash Allocated*	\$2,008,110.06	Across funds	See Cash Allocation Reconciliation
COMBINED CASH (allocated* & unallocated)	Umpqua Bank	Operations (allocated) *	\$2,008,110.06
	LGIP	Investment (allocated)	\$24,189,734.89
	LGIP	Investment (unallocated)	\$4,833,338.28
<b>TOTAL COMBINED CASH</b>			<b>\$31,031,183.23</b>
<b>Less Unallocated Cash</b>	Nonspendable Jurisdictional Exchange & Library		<b>(\$4,884,623.91)</b>
<b>Total Cash Allocated to Other Funds</b>			<b>\$26,146,559.32</b>
*   (\$102,944.34) + (\$49,512.47) + \$2,160,566.87 = \$2,008,110.06 Umpqua Operations Allocated			

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32,34, 39-42	\$21,243,355.08
Urban Renewal Agency	51-61	\$4,383,453.12
Coos Bay – North Bend Visitors Convention	33	\$519,751.12
<b>Total Cash Allocated</b>		<b>\$26,146,559.32</b>
\$2,008,110.06	+ \$24,189,734.89	+ (\$51,285.63) = \$26,146,559.32
Umpqua Operations	LGIP Investment	Library Cash Allocated

**ADVANTAGES:**

This process provides for full public disclosure and transparency in government.

**DISADVANTAGES:**

None.

**BUDGET IMPLICATIONS:**

The balances are within the budget appropriations.

**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 6 Months Ending December 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	770,209.75	5,035,965.18	5,481,138.00	445,172.82	91.9
Franchise Taxes	127,887.04	638,643.36	1,900,000.00	1,261,356.64	33.6
Licenses & Permits	53,774.12	84,147.44	149,897.00	65,749.56	56.1
Fines, Grants & State Revenues	62,213.74	265,972.74	719,505.00	453,532.26	37.0
Use Of Money & Property	11,729.87	54,897.69	100,000.00	45,102.31	54.9
Services	5,537.00	194,050.32	820,701.00	626,650.68	23.6
Repayments	884.22	884.22	.00	( 884.22)	.0
Other Revenue	13,925.68	20,581.89	14,200.00	( 6,381.89)	144.9
Other Financing Sources	.00	3,230,799.00	4,331,248.00	1,100,449.00	74.6
<b>Total Fund Revenue</b>	<b>1,046,161.42</b>	<b>9,525,941.84</b>	<b>16,578,706.00</b>	<b>7,052,764.16</b>	<b>57.5</b>
<u>Expenditures</u>					
City Council	12,857.48	50,491.38	86,300.00	35,808.62	58.5
City Manager	8,143.17	57,021.07	118,977.00	61,955.93	47.9
Urban Renewal Administration	30,021.04	202,106.24	423,724.00	221,617.76	47.7
Finance Department	14,971.68	95,780.61	227,760.00	131,979.39	42.1
City Attorney	3,933.90	24,335.02	65,414.00	41,078.98	37.2
City Hall	11,831.74	54,943.99	112,000.00	57,056.01	49.1
Community Promotion & Support	.00	.00	22,879.00	22,879.00	.0
Non Departmental	8,721.98	186,075.89	327,068.00	140,992.11	56.9
Other Financing Uses	103,050.82	261,018.41	3,294,786.00	3,033,767.59	7.9
Police Administration	298,949.03	1,777,631.37	3,967,219.00	2,189,587.63	44.8
Police Support Services	61,891.37	358,835.84	831,708.00	472,872.16	43.1
Codes Enforcement	3,414.06	14,943.75	54,294.00	39,350.25	27.5
Fire Department Operations	215,316.68	1,217,278.47	2,643,947.00	1,426,668.53	46.0
C.S. Planning Division	25,018.48	150,642.22	386,518.00	235,875.78	39.0
Engineering Division	7,003.87	46,024.84	102,856.00	56,831.16	44.8
Parks Division	55,939.77	213,984.73	509,256.00	295,271.27	42.0
CBNBWB Water Project Loans	.00	3,197,153.09	3,404,000.00	206,846.91	93.9
<b>Total Expenditures</b>	<b>861,065.07</b>	<b>7,908,266.92</b>	<b>16,578,706.00</b>	<b>8,670,439.08</b>	<b>47.7</b>
<b>Net Revenue Over Expenditures</b>	<b>185,096.35</b>	<b>1,617,674.92</b>	<b>.00</b>	<b>( 1,617,674.92)</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 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	84,792.90	423,571.08	925,000.00	501,428.92	45.8
Use Of Money & Property	257.42	1,129.84	500.00	( 629.84)	226.0
Miscellaneous	75.00	24,792.44	10,000.00	( 14,792.44)	247.9
Transfer From GF	26,233.66	117,754.34	295,000.00	177,245.66	39.9
<b>Total Fund Revenue</b>	<b>111,358.98</b>	<b>567,247.70</b>	<b>1,390,031.00</b>	<b>822,783.30</b>	<b>40.8</b>
<u>Expenditures</u>					
Maintenance Department	145,951.21	586,665.58	1,390,031.00	803,365.42	42.2
<b>Total Expenditures</b>	<b>145,951.21</b>	<b>586,665.58</b>	<b>1,390,031.00</b>	<b>803,365.42</b>	<b>42.2</b>
<b>Net Revenue Over Expenditures</b>	<b>( 34,592.23)</b>	<b>( 19,417.88)</b>	<b>.00</b>	<b>19,417.88</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 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	982.27	9,807.20	9,000.00	( 807.20)	109.0
Current Services	452,208.92	2,307,969.74	5,361,200.00	3,053,230.26	43.1
Miscellaneous	21,321.33	55,398.20	.00	( 55,398.20)	.0
<b>Total Fund Revenue</b>	<b>474,512.52</b>	<b>2,373,175.14</b>	<b>7,127,387.00</b>	<b>4,754,211.86</b>	<b>33.3</b>
<u>Expenditures</u>					
W/w Administration	15,622.30	2,567,684.06	3,127,567.00	559,882.94	82.1
Plant #1	84,625.21	539,513.30	1,327,064.00	787,550.70	40.7
Plant #2	86,267.70	508,627.25	1,066,973.00	558,345.75	47.7
Collection Sanitary	83,559.44	448,011.08	1,029,803.00	581,791.92	43.5
Collection Stormwater	44,061.32	239,481.10	575,980.00	336,498.90	41.6
<b>Total Expenditures</b>	<b>314,135.97</b>	<b>4,303,316.79</b>	<b>7,127,387.00</b>	<b>2,824,070.21</b>	<b>60.4</b>
<b>Net Revenue Over Expenditures</b>	<b>160,376.55</b>	<b>( 1,930,141.65)</b>	<b>.00</b>	<b>1,930,141.65</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 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	244,581.48	585,000.00	340,418.52	41.8
Use Of Money & Property	216.02	990.23	200.00	( 790.23)	495.1
Services	1,992.03	5,354.72	8,000.00	2,645.28	66.9
Other Revenue	167.88	1,821.86	3,000.00	1,178.14	60.7
Total Fund Revenue	2,375.93	252,748.29	715,111.00	462,362.71	35.3
<u>Expenditures</u>					
Hotel/motel Tax Fund	31,075.65	289,897.74	715,111.00	425,213.26	40.5
Total Expenditures	31,075.65	289,897.74	715,111.00	425,213.26	40.5
Net Revenue Over Expenditures	( 28,699.72)	( 37,149.45)	.00	37,149.45	.0

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 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	733,791.46	930,302.22	987,000.00	56,697.78	94.3
Use Of Money & Property	820.41	4,055.55	2,000.00	( 2,055.55)	202.8
Current Services	1,584.33	11,594.73	18,000.00	6,405.27	64.4
Other Revenue	3,562.05	14,420.40	12,300.00	( 2,120.40)	117.2
<b>Total Fund Revenue</b>	<b>739,758.25</b>	<b>960,372.90</b>	<b>1,583,941.00</b>	<b>623,568.10</b>	<b>60.6</b>
<u>Expenditures</u>					
Library Fund	85,629.13	525,664.28	1,583,941.00	1,058,276.72	33.2
<b>Total Expenditures</b>	<b>85,629.13</b>	<b>525,664.28</b>	<b>1,583,941.00</b>	<b>1,058,276.72</b>	<b>33.2</b>
<b>Net Revenue Over Expenditures</b>	<b>654,129.12</b>	<b>434,708.62</b>	<b>.00</b>	<b>( 434,708.62)</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 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	57,890.80	170,619.22	241,561.00	70,941.78	70.6
Use Of Money & Property	147.02	814.85	100.00	( 714.85)	814.9
Other Revenue	.00	26.00	.00	( 26.00)	.0
Total Fund Revenue	58,037.82	171,460.07	341,661.00	170,200.93	50.2
<u>Expenditures</u>					
Codes Department	25,234.30	150,465.99	341,661.00	191,195.01	44.0
Total Expenditures	25,234.30	150,465.99	341,661.00	191,195.01	44.0
Net Revenue Over Expenditures	32,803.52	20,994.08	.00	( 20,994.08)	.0



City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 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	67,428.61	171,538.00	104,109.39	39.3
Use Of Money & Property	53.96	304.76	100.00	( 204.76)	304.8
<b>Total Fund Revenue</b>	<b>53.96</b>	<b>67,733.37</b>	<b>229,609.00</b>	<b>161,875.63</b>	<b>29.5</b>
<u>Expenditures</u>					
9-1-1 Tax Fund	17,883.01	98,215.61	229,609.00	131,393.39	42.8
<b>Total Expenditures</b>	<b>17,883.01</b>	<b>98,215.61</b>	<b>229,609.00</b>	<b>131,393.39</b>	<b>42.8</b>
<b>Net Revenue Over Expenditures</b>	<b>( 17,829.05)</b>	<b>( 30,482.24)</b>	<b>.00</b>	<b>30,482.24</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 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	5,441.00	5,441.00	7,000.00	1,559.00	77.7
Use Of Money & Property	201.92	766.88	500.00	( 266.88)	153.4
Other Revenue	.00	228,432.03	30,000.00	( 198,432.03)	761.4
<b>Total Fund Revenue</b>	<b>5,642.92</b>	<b>234,639.91</b>	<b>818,498.00</b>	<b>583,858.09</b>	<b>28.7</b>
<u>Expenditures</u>					
Library ESO Fund	43,217.80	297,849.67	818,498.00	520,648.33	36.4
<b>Total Expenditures</b>	<b>43,217.80</b>	<b>297,849.67</b>	<b>818,498.00</b>	<b>520,648.33</b>	<b>36.4</b>
<b>Net Revenue Over Expenditures</b>	<b>( 37,574.88)</b>	<b>( 63,209.76)</b>	<b>.00</b>	<b>63,209.76</b>	<b>.0</b>

City of Coos Bay  
Balance Sheet  
December 31, 2016

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	4,844,963.27	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	30,820.42	
01-000-100-1201	Accounts Receivable	43,492.95	
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	( 1,629.48)	
01-000-100-1208	Assessments Receivable Dist 78	21,413.03	
01-000-100-1209	Assessments Receivable Dist 99	112,525.41	
01-000-100-1350	Postage Inventory	659.27	
01-000-100-1405	Long Term A/R City Loan to JE	117,974.02	
	Total Assets		5,811,394.21

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2015	Unclaimed Property Liability	32.33	
01-000-200-2034	Insurance Payable	126,088.60	
01-000-200-2035	P.E.R.S. Payable	114,741.27	
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		1,104,225.76

FUND EQUITY

Unappropriated Fund Balance:			
01-000-200-2500	Fund Balance	3,089,493.53	
	Revenue over Expenditures - YTD	1,617,674.92	
	Balance - Current Date		4,707,168.45
	Total Fund Equity		4,707,168.45
	Total Liabilities and Equity		5,811,394.21

City of Coos Bay  
Balance Sheet  
December 31, 2016

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	255,980.78	
02-000-100-1201	Accounts Receivable	9,445.56	
02-000-100-1299	AR/FS	6,141.75	
	Total Assets		271,568.09

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
02-000-200-2500	Fund Balance	290,985.97	
	Revenue over Expenditures - YTD	( 19,417.88)	
	Balance - Current Date		271,568.09
	Total Fund Equity		271,568.09
	Total Liabilities and Equity		271,568.09

City of Coos Bay  
Balance Sheet  
December 31, 2016

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	874,322.26	
03-000-100-1201	Accounts Receivable	964,658.01	
	Total Assets		1,838,980.27

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	( 1,930,141.65)	
	Balance - Current Date	1,679,745.36	
	Total Fund Equity		1,838,980.27
	Total Liabilities and Equity		1,838,980.27

City of Coos Bay  
Balance Sheet  
December 31, 2016

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund	216,109.79	
05-000-100-1201	Accounts Receivable	162.88	
	Total Assets		216,272.67

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
05-000-200-2500	Fund Balance	253,422.12	
	Revenue over Expenditures - YTD	( 37,149.45)	
	Balance - Current Date		216,272.67
	Total Fund Equity		216,272.67
	Total Liabilities and Equity		216,272.67

City of Coos Bay  
Balance Sheet  
December 31, 2016

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	1,246,723.25	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	51,285.63	
	Total Assets		1,298,208.88

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	51,285.63	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	812,214.63	
	Revenue over Expenditures - YTD	434,708.62	
	Balance - Current Date	1,246,923.25	
	Total Fund Equity		1,298,208.88
	Total Liabilities and Equity		1,298,208.88

City of Coos Bay  
Balance Sheet  
December 31, 2016

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund	201,706.96	
	Total Assets		201,706.96
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2116	Sur-charge Deposit	6,802.09	
	Total Liabilities		6,802.09
<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	20,994.08	
	Balance - Current Date	179,323.53	
	Total Fund Equity		194,904.87
	Total Liabilities and Equity		201,706.96



City of Coos Bay  
 Balance Sheet  
 December 31, 2016

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund		43,083.40	
	Total Assets			<u>43,083.40</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
10-000-200-2500	Fund Balance		73,565.64	
	Revenue over Expenditures - YTD	(	30,482.24)	
	Balance - Current Date		<u>43,083.40</u>	
	Total Fund Equity			<u>43,083.40</u>
	Total Liabilities and Equity			<u>43,083.40</u>

City of Coos Bay  
 Balance Sheet  
 December 31, 2016

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund		190,352.71	
	Total Assets			<u>190,352.71</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
14-000-200-2500	Fund Balance	253,562.47		
	Revenue over Expenditures - YTD	( 63,209.76)		
	Balance - Current Date		<u>190,352.71</u>	
	Total Fund Equity			<u>190,352.71</u>
	Total Liabilities and Equity			<u>190,352.71</u>

City of Coos Bay  
 Combined Cash Investment  
 December 31, 2016

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	( 102,944.34)
99-000-100-1002	Cash - Checking Payroll	( 49,512.47)
99-000-100-1003	Cash - Lgip State Pool	24,189,734.89
99-000-100-1004	Umpqua Bank - State Pool	2,160,566.87
99-000-100-1009	LGIP - Jurisdictional	4,833,338.28
		<hr/>
	Total Combined Cash	31,031,183.23
99-000-100-1082	FB-Nonspendable Juris Exchange	( 4,833,338.28)
99-000-100-1090	FB-Nonspendable Library CD	( 51,285.63)
99-000-100-1000	Cash Allocated To Other Funds	( 26,146,559.32)
		<hr/>
	Total Unallocated Cash	<u>.00</u>

Cash Allocation Reconciliation

1	Allocation to General Fund	4,844,963.27
2	Allocation to Gas Tax Fund	255,980.78
3	Allocation to Wastewater Fund	874,322.26
5	Allocation to Hotel/Motel Tax Fund	216,109.79
7	Allocation to Library Fund	1,246,723.25
8	Allocation to Building Codes Fund	201,706.96
10	Allocation to 9-1-1 Tax Fund	43,083.40
11	Allocation to G.O. Bond Redemption Fund	723,007.01
12	Allocation to Revenue Bond Fund	4,651,347.48
14	Allocation to Library ESO Fund	190,352.71
15	Allocation to Special Improvement Fund	146,642.22
16	Allocation to Street Improvement Fund	( 109,002.94)
17	Allocation to Parks Improvement Fund	90,794.73
18	Allocation to Bike/pedestrian Path Fund	54,193.87
19	Allocation to Transportation SDC Fund	14,821.58
20	Allocation to Wastewater SDC Fund	250,092.13
21	Allocation to Stormwater SDC Fund	19,259.85
27	Allocation to Fire Dept. Equipment Reserve	217,892.12
29	Allocation to Wastewater Improvement Fund	5,537,422.89
32	Allocation to Trust Fund	40,730.00
33	Allocation to Coos Bay-North Bend VCB	519,751.12
34	Allocation to Major Capital Reserve Fund	836,860.15
39	Allocation to Jurisdictional Exchange Fund	10,821.85
40	Allocation to Technology Reserve Fund	169,394.62
41	Allocation to County-wide CAD Core Reserve	53,364.00
42	Allocation to Rainy Day Reserve Fund	662,471.10
51	Allocation to Downtown Special Revenue Fund	1,221,657.88
52	Allocation to Empire Special Revenue Fund	1,082,215.44
53	Allocation to Empire Program Fund	444,526.83
55	Allocation to Empire Bond Fund	.40
56	Allocation to Downtown Program Fund	22,313.45
57	Allocation to Downtown Capital Projects Fund	830,823.86
58	Allocation to Empire Capital Projects Fund	99,665.23
60	Allocation to Downtown Bond Reserve Fund	682,250.03

City of Coos Bay  
Combined Cash Investment  
December 31, 2016

Total Allocations to Other Funds	26,146,559.32
Allocation from Combined Cash Fund - 99-000-100-1000	( 26,146,559.32)
Zero Proof if Allocations Balance	.00