

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

<b>MEETING DATE</b> March 21, 2017	<b>AGENDA ITEM NUMBER</b>
---------------------------------------	---------------------------

TO: Mayor Benetti and City Councilors

FROM: Susanne Baker, Finance Director

THROUGH: Rodger Craddock, City Manager

ISSUE: February 2017 Fund Summary, Balance Sheet, and Combined Cash Investment Reports

**SUMMARY:**

This report provides the major fund basic financial statements (fund summary, balance sheet, and combined cash) for the previous month to ensure transparency and full disclosure.

**ACTION REQUESTED:**

If it pleases the Council, accept the monthly Fund Summary, Balance Sheet, and Combined Cash 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 67% of the fiscal year having elapsed. General Fund Property Tax Collections are at 94.0% 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	\$967,643.10	\$4,057,136.63
Gas Tax	\$290,985.97	(\$8,366.67)	\$282,619.30
Wastewater	\$3,609,887.01	(\$1,615,665.09)	\$1,994,221.92
Hotel/Motel	\$253,422.12	(\$20,362.45)	\$233,059.67
Library	\$863,500.26	\$242,269.80	\$1,105,770.06
Bldg. Codes	\$158,329.45	\$6,616.78	\$164,946.23
9-1-1	\$73,565.64	(\$25,494.51)	\$48,071.13
Library - ESO	\$253,562.47	(\$143,200.12)	\$110,362.35

The **Combined Cash Investment** report shows total combined cash of \$25,128,654.82, please reference the table below.

Combined Cash Accounts:

Accounts Payable	(\$236,217.53)	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance
Payroll	(\$52,003.77)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance
Local Government Investment Pool (LGIP)	\$24,378,399.29	Investment On Demand	1.15% interest rate: 01/01/17
Umpqua, State Pool Account	\$1,089,855.41	Operations	0.20% interest rate: 02/01/17; 100% collateralization 01/01/10; Division of State Finance Administrative Decision
LGIP – Jurisdictional Account	\$4,842,327.16	Unallocated	1.15% interest rate: 01/01/2017
Cash Allocated*	\$801,634.11	Across funds	See Cash Allocation Reconciliation
COMBINED CASH (allocated* & unallocated)	Umpqua Bank	Operations (allocated) *	\$801,634.11
	LGIP	Investment (allocated)	\$24,378,399.29
	LGIP	Investment (unallocated)	\$4,842,327.16
<b>TOTAL COMBINED CASH</b>			\$30,022,360.56
<b>Less Unallocated Cash</b>	Nonspendable Jurisdictional Exchange & Library		(\$4,893,705.74)
<b>Total Cash Allocated to Other Funds</b>			\$25,128,654.82
* (\$236,217.53) + (\$52,003.77) + \$1,089,855.41 = \$801,634.11 Umpqua Operations Allocated			

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32, 34, 39-42	\$20,640,580.16
Urban Renewal Agency	51-61	\$3,949,387.89
Coos Bay – North Bend Visitors Convention	33	\$538,686.77
<b>Total Cash Allocated</b>		<b>\$25,128,654.82</b>
\$801,634.11	+ \$24,378,399.29	+ (\$51,378.58) = \$25,128,654.82
Umpqua Operations	LGIP Investment	Library Cash Allocated

**BUDGET IMPLICATIONS:**

The balances are within the budget appropriations.

- Attachments: Fund Summary (8 pages)  
 Balance Sheet (8 pages)  
 Combined Cash Investment (2 pages)

City of Coos Bay  
Fund Summary  
For the 8 Months Ending February 28, 2017

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	36,602.08	5,150,612.73	5,481,138.00	330,525.27	94.0
Franchise Taxes	98,475.90	943,765.33	1,900,000.00	956,234.67	49.7
Licenses & Permits	8,802.07	113,563.75	149,897.00	36,333.25	75.8
Fines, Grants & State Revenues	78,712.88	359,331.65	719,505.00	360,173.35	49.9
Use Of Money & Property	8,661.27	76,479.56	100,000.00	23,520.44	76.5
Services	1,901.33	627,922.53	820,701.00	192,778.47	76.5
Repayments	60,207.33	61,381.93	.00	( 61,381.93)	.0
Other Revenue	10,880.48	32,446.89	14,200.00	( 18,246.89)	228.5
Other Financing Sources	1,474,050.00	4,704,849.00	4,903,072.00	198,223.00	96.0
<b>Total Fund Revenue</b>	<b>1,778,293.34</b>	<b>12,070,353.37</b>	<b>17,150,530.00</b>	<b>5,080,176.63</b>	<b>70.4</b>
<u>Expenditures</u>					
City Council	2,547.20	65,634.10	86,300.00	20,665.90	76.1
City Manager	8,821.12	76,626.20	118,977.00	42,350.80	64.4
Urban Renewal Administration	32,265.36	274,825.38	423,724.00	148,898.62	64.9
Finance Department	16,429.31	133,259.61	227,760.00	94,500.39	58.5
City Attorney	9,387.35	39,318.51	65,414.00	26,095.49	60.1
City Hall	14,052.95	82,864.32	112,000.00	29,135.68	74.0
Community Promotion & Support	22,879.00	22,879.00	22,879.00	.00	100.0
Non Departmental	7,728.54	205,998.51	327,068.00	121,069.49	63.0
Other Financing Uses	1,459,309.00	1,753,544.80	3,866,610.00	2,113,065.20	45.4
Police Administration	295,853.15	2,480,183.72	3,967,219.00	1,487,035.28	62.5
Police Support Services	67,196.60	514,127.00	831,708.00	317,581.00	61.8
Codes Enforcement	2,052.80	19,567.05	54,294.00	34,726.95	36.0
Fire Department Operations	187,669.70	1,674,196.20	2,643,947.00	969,750.80	63.3
C.S. Planning Division	24,699.46	210,282.34	386,518.00	176,235.66	54.4
Engineering Division	7,051.28	62,356.41	102,856.00	40,499.59	60.6
Parks Division	33,661.62	289,894.03	509,256.00	219,361.97	56.9
CBNBWB Water Project Loans	.00	3,197,153.09	3,404,000.00	206,846.91	93.9
<b>Total Expenditures</b>	<b>2,191,604.44</b>	<b>11,102,710.27</b>	<b>17,150,530.00</b>	<b>6,047,819.73</b>	<b>64.7</b>
<b>Net Revenue Over Expenditures</b>	<b>( 413,311.10)</b>	<b>967,643.10</b>	<b>.00</b>	<b>( 967,643.10)</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 8 Months Ending February 28, 2017

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	93,178.12	595,768.18	925,000.00	329,231.82	64.4
Use Of Money & Property	207.06	1,578.27	500.00	( 1,078.27)	315.7
Miscellaneous	11,405.09	37,510.02	10,000.00	( 27,510.02)	375.1
Transfer From GF	.00	150,551.89	395,000.00	244,448.11	38.1
Total Fund Revenue	104,790.27	785,408.36	1,490,031.00	704,622.64	52.7
<u>Expenditures</u>					
Maintenance Department	77,001.99	793,775.03	1,490,031.00	696,255.97	53.3
Total Expenditures	77,001.99	793,775.03	1,490,031.00	696,255.97	53.3
Net Revenue Over Expenditures	27,788.28	( 8,366.67)	.00	8,366.67	.0

City of Coos Bay  
Fund Summary  
For the 8 Months Ending February 28, 2017

Wastewater Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	2,677,386.00	2,677,386.00	.0
Revenue From Other Agencies	.00	.00	384,000.00	384,000.00	.0
Use Of Money & Property	1,202.38	12,237.28	9,000.00	( 3,237.28)	136.0
Current Services	457,912.50	3,232,568.95	5,361,200.00	2,128,631.05	60.3
Miscellaneous	10,667.00	66,065.20	.00	( 66,065.20)	.0
<b>Total Fund Revenue</b>	<b>469,781.88</b>	<b>3,310,871.43</b>	<b>8,431,586.00</b>	<b>5,120,714.57</b>	<b>39.3</b>
<u>Expenditures</u>					
W/w Administration	18,086.81	2,605,939.56	4,031,766.00	1,425,826.44	64.6
Plant #1	19,830.03	715,192.04	1,427,064.00	711,871.96	50.1
Plant #2	32,767.51	685,595.46	1,166,973.00	481,377.54	58.8
Collection Sanitary	28,110.76	595,578.21	1,129,803.00	534,224.79	52.7
Collection Stormwater	23,010.51	324,231.25	675,980.00	351,748.75	48.0
<b>Total Expenditures</b>	<b>121,805.62</b>	<b>4,926,536.52</b>	<b>8,431,586.00</b>	<b>3,505,049.48</b>	<b>58.4</b>
<b>Net Revenue Over Expenditures</b>	<b>347,976.26</b>	<b>( 1,615,665.09)</b>	<b>.00</b>	<b>1,615,665.09</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 8 Months Ending February 28, 2017

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	4,522.40	351,595.94	585,000.00	233,404.06	60.1
Use Of Money & Property	218.48	1,412.48	200.00	( 1,212.48)	706.2
Services	352.60	6,410.02	8,000.00	1,589.98	80.1
Other Revenue	5,263.39	7,520.44	3,000.00	( 4,520.44)	250.7
<b>Total Fund Revenue</b>	<b>10,356.87</b>	<b>366,938.88</b>	<b>715,111.00</b>	<b>348,172.12</b>	<b>51.3</b>
<u>Expenditures</u>					
Hotel/motel Tax Fund	29,389.04	387,301.33	715,111.00	327,809.67	54.2
<b>Total Expenditures</b>	<b>29,389.04</b>	<b>387,301.33</b>	<b>715,111.00</b>	<b>327,809.67</b>	<b>54.2</b>
<b>Net Revenue Over Expenditures</b>	<b>( 19,032.17)</b>	<b>( 20,362.45)</b>	<b>.00</b>	<b>20,362.45</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 8 Months Ending February 28, 2017

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	930,302.22	987,000.00	56,697.78	94.3
Use Of Money & Property	1,103.34	6,832.79	2,000.00	( 4,832.79)	341.6
Current Services	1,441.47	14,669.00	18,000.00	3,331.00	81.5
Other Revenue	991.45	15,551.07	12,300.00	( 3,251.07)	126.4
<b>Total Fund Revenue</b>	<b>3,536.26</b>	<b>967,355.08</b>	<b>1,583,941.00</b>	<b>616,585.92</b>	<b>61.1</b>
<u>Expenditures</u>					
Library Fund	81,733.16	725,085.28	1,583,941.00	858,855.72	45.8
<b>Total Expenditures</b>	<b>81,733.16</b>	<b>725,085.28</b>	<b>1,583,941.00</b>	<b>858,855.72</b>	<b>45.8</b>
<b>Net Revenue Over Expenditures</b>	<b>( 78,196.90)</b>	<b>242,269.80</b>	<b>.00</b>	<b>( 242,269.80)</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 8 Months Ending February 28, 2017

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	14,473.21	211,159.15	241,561.00	30,401.85	87.4
Use Of Money & Property	165.54	1,170.58	100.00	( 1,070.58)	1170.6
Other Revenue	.00	25.98	.00	( 25.98)	.0
<b>Total Fund Revenue</b>	<b>14,638.75</b>	<b>212,355.71</b>	<b>341,661.00</b>	<b>129,305.29</b>	<b>62.2</b>
<u>Expenditures</u>					
Codes Department	22,820.35	205,738.93	341,661.00	135,922.07	60.2
<b>Total Expenditures</b>	<b>22,820.35</b>	<b>205,738.93</b>	<b>341,661.00</b>	<b>135,922.07</b>	<b>60.2</b>
<b>Net Revenue Over Expenditures</b>	<b>( 8,181.60)</b>	<b>6,616.78</b>	<b>.00</b>	<b>( 6,616.78)</b>	<b>.0</b>



City of Coos Bay  
Fund Summary  
For the 8 Months Ending February 28, 2017

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	110,931.70	171,538.00	60,606.30	64.7
Use Of Money & Property	54.51	399.89	100.00	( 299.89)	399.9
<b>Total Fund Revenue</b>	<b>54.51</b>	<b>111,331.59</b>	<b>229,609.00</b>	<b>118,277.41</b>	<b>48.5</b>
<u>Expenditures</u>					
9-1-1 Tax Fund	14,727.81	136,826.10	229,609.00	92,782.90	59.6
<b>Total Expenditures</b>	<b>14,727.81</b>	<b>136,826.10</b>	<b>229,609.00</b>	<b>92,782.90</b>	<b>59.6</b>
<b>Net Revenue Over Expenditures</b>	<b>( 14,673.30)</b>	<b>( 25,494.51)</b>	<b>.00</b>	<b>25,494.51</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 8 Months Ending February 28, 2017

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	232,440.33	7,000.00	( 225,440.33)	3320.6
Use Of Money & Property	119.54	1,065.90	500.00	( 565.90)	213.2
Other Revenue	5,324.14	7,375.64	30,000.00	22,624.36	24.6
<b>Total Fund Revenue</b>	<b>5,443.68</b>	<b>240,881.87</b>	<b>818,498.00</b>	<b>577,616.13</b>	<b>29.4</b>
<u>Expenditures</u>					
Library ESO Fund	32,684.47	384,081.99	818,498.00	434,416.01	46.9
<b>Total Expenditures</b>	<b>32,684.47</b>	<b>384,081.99</b>	<b>818,498.00</b>	<b>434,416.01</b>	<b>46.9</b>
<b>Net Revenue Over Expenditures</b>	<b>( 27,240.79)</b>	<b>( 143,200.12)</b>	<b>.00</b>	<b>143,200.12</b>	<b>.0</b>

City of Coos Bay  
Balance Sheet  
February 28, 2017

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	4,193,584.02	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	780.73	
01-000-100-1201	Accounts Receivable	18,415.09	
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	( 2,514.70)	
01-000-100-1208	Assessments Receivable Dist 78	21,413.03	
01-000-100-1209	Assessments Receivable Dist 99	113,979.83	
01-000-100-1211	Assessments Receivable Dist 00	59,043.29	
01-000-100-1350	Postage Inventory	305.58	
01-000-100-1405	Long Term A/R City Loan to JE	117,974.02	
	Total Assets		5,164,156.21

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2001	Accounts Payable	71.00	
01-000-200-2015	Unclaimed Property Liability	32.33	
01-000-200-2034	Insurance Payable	125,527.07	
01-000-200-2035	P.E.R.S. Payable	118,025.62	
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		1,107,019.58

FUND EQUITY

Unappropriated Fund Balance:			
01-000-200-2500	Fund Balance	3,089,493.53	
	Revenue over Expenditures - YTD	967,643.10	
	Balance - Current Date	4,057,136.63	
	Total Fund Equity		4,057,136.63
	Total Liabilities and Equity		5,164,156.21

City of Coos Bay  
 Balance Sheet  
 February 28, 2017

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	255,626.90	
02-000-100-1201	Accounts Receivable	20,850.65	
02-000-100-1299	AR/FS	6,141.75	
		<u>                    </u>	
	Total Assets		<u><u>282,619.30</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
02-000-200-2500	Fund Balance	290,985.97	
	Revenue over Expenditures - YTD	( 8,366.67)	
		<u>                    </u>	
	Balance - Current Date		<u>282,619.30</u>
	Total Fund Equity		<u>282,619.30</u>
	Total Liabilities and Equity		<u><u>282,619.30</u></u>



City of Coos Bay  
 Balance Sheet  
 February 28, 2017

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund		233,059.67	
	Total Assets			<u>233,059.67</u>

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:				
05-000-200-2500	Fund Balance		253,422.12	
	Revenue over Expenditures - YTD	(	20,362.45)	
	Balance - Current Date		<u>233,059.67</u>	
	Total Fund Equity			<u>233,059.67</u>
	Total Liabilities and Equity			<u>233,059.67</u>

City of Coos Bay  
Balance Sheet  
February 28, 2017

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	1,054,191.48	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	51,378.58	
	Total Assets		1,105,770.06

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	51,378.58	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	812,121.68	
	Revenue over Expenditures - YTD	242,269.80	
	Balance - Current Date	1,054,391.48	
	Total Fund Equity		1,105,770.06
	Total Liabilities and Equity		1,105,770.06

City of Coos Bay  
 Balance Sheet  
 February 28, 2017

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund		183,206.32
	Total Assets		183,206.32
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2116	Sur-charge Deposit		2,678.75
	Total Liabilities		2,678.75
<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	6,616.78	
	Balance - Current Date		164,946.23
	Total Fund Equity		180,527.57
	Total Liabilities and Equity		183,206.32



City of Coos Bay  
 Balance Sheet  
 February 28, 2017

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund		48,071.13	
	Total Assets			<u>48,071.13</u>

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:				
10-000-200-2500	Fund Balance		73,565.64	
	Revenue over Expenditures - YTD	(	25,494.51)	
	Balance - Current Date		<u>48,071.13</u>	
	Total Fund Equity			<u>48,071.13</u>
	Total Liabilities and Equity			<u>48,071.13</u>

City of Coos Bay  
 Balance Sheet  
 February 28, 2017

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund		110,362.35	
	Total Assets			110,362.35

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
14-000-200-2500	Fund Balance	253,562.47		
	Revenue over Expenditures - YTD	( 143,200.12)		
	Balance - Current Date		110,362.35	
	Total Fund Equity			110,362.35
	Total Liabilities and Equity			110,362.35

City of Coos Bay  
 Combined Cash Investment  
 February 28, 2017

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	( 236,217.53)
99-000-100-1002	Cash - Checking Payroll	( 52,003.77)
99-000-100-1003	Cash - Lgip State Pool	24,378,399.29
99-000-100-1004	Umpqua Bank - State Pool	1,089,855.41
99-000-100-1009	LGIP - Jurisdictional	4,842,327.16
		<hr/>
	Total Combined Cash	30,022,360.56
99-000-100-1082	FB-Nonspendable Juris Exchange	( 4,842,327.16)
99-000-100-1090	FB-Nonspendable Library CD	( 51,378.58)
99-000-100-1000	Cash Allocated To Other Funds	( 25,128,654.82)
		<hr/>
	Total Unallocated Cash	<u>.00</u>

Cash Allocation Reconciliation

1	Allocation to General Fund	4,193,584.02
2	Allocation to Gas Tax Fund	255,626.90
3	Allocation to Wastewater Fund	1,253,493.46
5	Allocation to Hotel/Motel Tax Fund	233,059.67
7	Allocation to Library Fund	1,054,191.48
8	Allocation to Building Codes Fund	183,206.32
10	Allocation to 9-1-1 Tax Fund	48,071.13
11	Allocation to G.O. Bond Redemption Fund	735,171.23
12	Allocation to Revenue Bond Fund	4,651,406.79
14	Allocation to Library ESO Fund	110,362.35
15	Allocation to Special Improvement Fund	147,276.95
16	Allocation to Street Improvement Fund	32,533.40
17	Allocation to Parks Improvement Fund	109,091.76
18	Allocation to Bike/pedestrian Path Fund	56,032.15
19	Allocation to Transportation SDC Fund	14,848.45
20	Allocation to Wastewater SDC Fund	250,545.41
21	Allocation to Stormwater SDC Fund	19,294.75
27	Allocation to Fire Dept. Equipment Reserve	218,287.03
29	Allocation to Wastewater Improvement Fund	5,313,411.31
32	Allocation to Trust Fund	38,670.93
33	Allocation to Coos Bay-North Bend VCB	538,686.77
34	Allocation to Major Capital Reserve Fund	861,901.51
39	Allocation to Jurisdictional Exchange Fund	10,841.46
40	Allocation to Technology Reserve Fund	140,000.42
41	Allocation to County-wide CAD Core Reserve	45,999.49
42	Allocation to Rainy Day Reserve Fund	663,671.79
51	Allocation to Downtown Special Revenue Fund	493,286.02
52	Allocation to Empire Special Revenue Fund	371,093.49
53	Allocation to Empire Program Fund	445,332.51
55	Allocation to Empire Bond Fund	( 1.00)
56	Allocation to Downtown Program Fund	22,353.89
57	Allocation to Downtown Capital Projects Fund	1,379,968.75
58	Allocation to Empire Capital Projects Fund	555,104.20
60	Allocation to Downtown Bond Reserve Fund	682,250.03

City of Coos Bay  
Combined Cash Investment  
February 28, 2017

Total Allocations to Other Funds	25,128,654.82
Allocation from Combined Cash Fund - 99-000-100-1000	( 25,128,654.82)
Zero Proof if Allocations Balance	.00