

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

<b>MEETING DATE</b> May 16, 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: April 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 83% of the fiscal year having elapsed. General Fund Property Tax Collections are at 97.5% 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	\$346,985.98	\$3,436,479.51
Gas Tax	\$290,985.97	(\$16,275.85)	\$274,710.12
Wastewater	\$3,609,887.01	(\$1,005,615.06)	\$2,604,271.95
Hotel/Motel	\$253,422.12	(\$25,443.07)	\$227,979.05
Library	\$863,500.26	\$160,790.48	\$1,024,290.74
Bldg. Codes	\$158,329.45	\$6,374.78	\$164,704.23
9-1-1	\$73,565.64	(\$17,043.54)	\$56,522.10
Library - ESO	\$253,562.47	\$13,643.25	\$267,205.72

The **Combined Cash Investment** report shows total combined cash of \$28,373,181.34, please reference the table below.

Combined Cash Accounts:

Accounts Payable	(\$1,395,507.28)	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance
Payroll	(\$50,693.82)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance
Local Government Investment Pool (LGIP)	\$22,425,530.91	Investment On Demand	1.30% interest rate: 03/20/17
Umpqua, State Pool Account	\$2,541,376.71	Operations	0.20% interest rate: 02/01/17; 100% collateralization 01/01/10; Division of State Finance Administrative Decision
LGIP – Jurisdictional Account	\$4,852,474.82	Unallocated	1.30% interest rate: 03/20/2017
Cash Allocated*	\$1,095,175.61	Across funds	See Cash Allocation Reconciliation
COMBINED CASH (allocated* & unallocated)	Umpqua Bank	Operations (allocated) *	\$1,095,175.61
	LGIP	Investment (allocated)	\$22,425,530.91
	LGIP	Investment (unallocated)	\$4,852,474.82
<b>TOTAL COMBINED CASH</b>			<b>\$28,373,181.34</b>
<b>Less Unallocated Cash</b>	Nonspendable Jurisdictional Exchange & Library		<b>(\$4,903,959.70)</b>
<b>Total Cash Allocated to Other Funds</b>			<b>\$23,469,221.64</b>
* (\$1,395,507.28) + (\$50,693.82) + \$2,541,376.71 = \$1,095,175.61 Umpqua Operations Allocated			

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32,34, 39-42	\$19,519,123.24
Urban Renewal Agency	51-61	\$3,401,765.03
Coos Bay – North Bend Visitors Convention	33	\$548,333.37
<b>Total Cash Allocated</b>		<b>\$23,469,221.64</b>
\$1,095,175.61	+ \$22,425,530.91	+ (\$51,484.88) = \$23,469,221.64
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 10 Months Ending April 30, 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	52,329.41	5,344,014.16	5,481,138.00	137,123.84	97.5
Franchise Taxes	175,674.80	1,498,871.27	1,900,000.00	401,128.73	78.9
Licenses & Permits	4,537.92	128,656.61	149,897.00	21,240.39	85.8
Fines, Grants & State Revenues	30,989.09	413,600.88	719,505.00	305,904.12	57.5
Use Of Money & Property	12,330.91	100,159.20	100,000.00	( 159.20)	100.2
Services	110,717.23	743,185.36	820,701.00	77,515.64	90.6
Repayments	.00	61,600.81	.00	( 61,600.81)	.0
Other Revenue	411.65	36,400.20	14,200.00	( 22,200.20)	256.3
Other Financing Sources	.00	4,704,849.00	4,903,072.00	198,223.00	96.0
<b>Total Fund Revenue</b>	<b>386,991.01</b>	<b>13,031,337.49</b>	<b>17,150,530.00</b>	<b>4,119,192.51</b>	<b>76.0</b>
<u>Expenditures</u>					
City Council	1,153.28	68,373.69	86,300.00	17,926.31	79.2
City Manager	8,527.44	94,165.67	118,977.00	24,811.33	79.2
Urban Renewal Administration	26,219.99	357,200.13	423,724.00	66,523.87	84.3
Finance Department	16,818.40	166,530.84	227,760.00	61,229.16	73.1
City Attorney	4,262.31	47,698.42	65,414.00	17,715.58	72.9
City Hall	5,900.07	107,234.98	112,000.00	4,765.02	95.8
Community Promotion & Support	.00	22,879.00	22,879.00	.00	100.0
Non Departmental	10,133.71	224,166.94	327,068.00	102,901.06	68.5
Other Financing Uses	34,138.17	1,870,065.27	3,866,610.00	1,996,544.73	48.4
Police Administration	293,908.87	3,092,504.80	3,967,219.00	874,714.20	78.0
Police Support Services	63,399.65	638,605.02	831,708.00	193,102.98	76.8
Codes Enforcement	2,591.22	26,118.66	54,294.00	28,175.34	48.1
Fire Department Operations	197,419.04	2,071,407.68	2,643,947.00	572,539.32	78.4
C.S. Planning Division	16,529.59	266,753.26	386,518.00	119,764.74	69.0
Engineering Division	7,410.86	76,947.36	102,856.00	25,908.64	74.8
Parks Division	29,792.16	356,546.70	509,256.00	152,709.30	70.0
CBNBWB Water Project Loans	.00	3,197,153.09	3,404,000.00	206,846.91	93.9
<b>Total Expenditures</b>	<b>718,204.76</b>	<b>12,684,351.51</b>	<b>17,150,530.00</b>	<b>4,466,178.49</b>	<b>74.0</b>
<b>Net Revenue Over Expenditures</b>	<b>( 331,213.75)</b>	<b>346,985.98</b>	<b>.00</b>	<b>( 346,985.98)</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 10 Months Ending April 30, 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	69,434.65	731,710.47	925,000.00	193,289.53	79.1
Use Of Money & Property	225.74	2,066.74	500.00	( 1,566.74)	413.4
Miscellaneous	1,897.68	47,819.06	10,000.00	( 37,819.06)	478.2
Transfer From GF	34,138.17	267,072.36	395,000.00	127,927.64	67.6
<b>Total Fund Revenue</b>	<b>105,696.24</b>	<b>1,048,668.63</b>	<b>1,490,031.00</b>	<b>441,362.37</b>	<b>70.4</b>
<u>Expenditures</u>					
Maintenance Department	73,865.40	1,064,944.48	1,490,031.00	425,086.52	71.5
<b>Total Expenditures</b>	<b>73,865.40</b>	<b>1,064,944.48</b>	<b>1,490,031.00</b>	<b>425,086.52</b>	<b>71.5</b>
<b>Net Revenue Over Expenditures</b>	<b>31,830.84</b>	<b>( 16,275.85)</b>	<b>.00</b>	<b>16,275.85</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 10 Months Ending April 30, 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	412,700.92	384,000.00	( 28,700.92)	107.5
Use Of Money & Property	1,929.74	15,809.49	9,000.00	( 6,809.49)	175.7
Current Services	491,360.69	4,128,838.12	5,361,200.00	1,232,361.88	77.0
Miscellaneous	26,184.24	102,916.44	.00	( 102,916.44)	.0
<b>Total Fund Revenue</b>	<b>519,474.67</b>	<b>4,660,264.97</b>	<b>8,431,586.00</b>	<b>3,771,321.03</b>	<b>55.3</b>
<u>Expenditures</u>					
W/w Administration	19,742.97	2,641,622.02	4,031,766.00	1,390,143.98	65.5
Plant #1	89,741.89	907,082.85	1,427,064.00	519,981.15	63.6
Plant #2	100,296.93	869,376.19	1,166,973.00	297,596.81	74.5
Collection Sanitary	157,060.90	836,375.92	1,129,803.00	293,427.08	74.0
Collection Stormwater	44,498.67	411,423.05	675,980.00	264,556.95	60.9
<b>Total Expenditures</b>	<b>411,341.36</b>	<b>5,665,880.03</b>	<b>8,431,586.00</b>	<b>2,765,705.97</b>	<b>67.2</b>
<b>Net Revenue Over Expenditures</b>	<b>108,133.31</b>	<b>( 1,005,615.06)</b>	<b>.00</b>	<b>1,005,615.06</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 10 Months Ending April 30, 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	72,141.35	423,737.29	585,000.00	161,262.71	72.4
Use Of Money & Property	213.15	1,865.16	200.00	( 1,665.16)	932.6
Services	682.68	7,340.09	8,000.00	659.91	91.8
Other Revenue	1,656.22	9,624.10	3,000.00	( 6,624.10)	320.8
<b>Total Fund Revenue</b>	<b>74,693.40</b>	<b>442,566.64</b>	<b>715,111.00</b>	<b>272,544.36</b>	<b>61.9</b>
<u>Expenditures</u>					
Hotel/motel Tax Fund	52,088.06	468,009.71	715,111.00	247,101.29	65.5
<b>Total Expenditures</b>	<b>52,088.06</b>	<b>468,009.71</b>	<b>715,111.00</b>	<b>247,101.29</b>	<b>65.5</b>
<b>Net Revenue Over Expenditures</b>	<b>22,605.34</b>	<b>( 25,443.07)</b>	<b>.00</b>	<b>25,443.07</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 10 Months Ending April 30, 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	73,232.08	1,003,534.30	987,000.00	( 16,534.30)	101.7
Use Of Money & Property	1,769.66	9,913.74	2,000.00	( 7,913.74)	495.7
Current Services	2,301.88	19,740.46	18,000.00	( 1,740.46)	109.7
Other Revenue	543.42	19,683.23	12,300.00	( 7,383.23)	160.0
<b>Total Fund Revenue</b>	<b>77,847.04</b>	<b>1,052,871.73</b>	<b>1,583,941.00</b>	<b>531,069.27</b>	<b>66.5</b>
<u>Expenditures</u>					
Library Fund	82,218.01	892,081.25	1,583,941.00	691,859.75	56.3
<b>Total Expenditures</b>	<b>82,218.01</b>	<b>892,081.25</b>	<b>1,583,941.00</b>	<b>691,859.75</b>	<b>56.3</b>
<b>Net Revenue Over Expenditures</b>	<b>( 4,370.97)</b>	<b>160,790.48</b>	<b>.00</b>	<b>( 160,790.48)</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 10 Months Ending April 30, 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	23,703.99	264,549.80	241,561.00	( 22,988.80)	109.5
Use Of Money & Property	193.16	1,552.04	100.00	( 1,452.04)	1552.0
Other Revenue	( .04)	25.94	.00	( 25.94)	.0
 Total Fund Revenue	 23,897.11	 266,127.78	 341,661.00	 75,533.22	 77.9
<u>Expenditures</u>					
Codes Department	23,493.11	259,753.00	341,661.00	81,908.00	76.0
 Total Expenditures	 23,493.11	 259,753.00	 341,661.00	 81,908.00	 76.0
 Net Revenue Over Expenditures	 404.00	 6,374.78	 .00	 ( 6,374.78)	 .0



City of Coos Bay  
Fund Summary  
For the 10 Months Ending April 30, 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	42,323.03	153,254.73	171,538.00	18,283.27	89.3
Use Of Money & Property	31.58	480.88	100.00	( 380.88)	480.9
<b>Total Fund Revenue</b>	<b>42,354.61</b>	<b>153,735.61</b>	<b>229,609.00</b>	<b>75,873.39</b>	<b>67.0</b>
<u>Expenditures</u>					
9-1-1 Tax Fund	16,192.83	170,779.15	229,609.00	58,829.85	74.4
<b>Total Expenditures</b>	<b>16,192.83</b>	<b>170,779.15</b>	<b>229,609.00</b>	<b>58,829.85</b>	<b>74.4</b>
<b>Net Revenue Over Expenditures</b>	<b>26,161.78</b>	<b>( 17,043.54)</b>	<b>.00</b>	<b>17,043.54</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 10 Months Ending April 30, 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	307.65	1,486.98	500.00	( 986.98)	297.4
Other Revenue	1,276.17	237,651.14	30,000.00	( 207,651.14)	792.2
<b>Total Fund Revenue</b>	<b>1,583.82</b>	<b>471,578.45</b>	<b>818,498.00</b>	<b>346,919.55</b>	<b>57.6</b>
<u>Expenditures</u>					
Library ESO Fund	30,182.28	457,935.20	818,498.00	360,562.80	56.0
<b>Total Expenditures</b>	<b>30,182.28</b>	<b>457,935.20</b>	<b>818,498.00</b>	<b>360,562.80</b>	<b>56.0</b>
<b>Net Revenue Over Expenditures</b>	<b>( 28,598.46)</b>	<b>13,643.25</b>	<b>.00</b>	<b>( 13,643.25)</b>	<b>.0</b>

City of Coos Bay  
 Balance Sheet  
 April 30, 2017

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	3,556,678.64	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	7,522.61	
01-000-100-1102	Prepaid Expense	1,815.79	
01-000-100-1201	Accounts Receivable	20,837.01	
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	( 2,304.72)	
01-000-100-1208	Assessments Receivable Dist 78	21,413.03	
01-000-100-1209	Assessments Receivable Dist 99	114,198.71	
01-000-100-1211	Assessments Receivable Dist 00	59,043.29	
01-000-100-1350	Postage Inventory	793.42	
01-000-100-1405	Long Term A/R City Loan to JE	117,974.02	
	Total Assets		<u>4,539,147.12</u>

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2015	Unclaimed Property Liability	32.33	
01-000-200-2034	Insurance Payable	123,830.39	
01-000-200-2035	P.E.R.S. Payable	115,441.33	
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		1,102,667.61

FUND EQUITY

Unappropriated Fund Balance:			
01-000-200-2500	Fund Balance	3,089,493.53	
	Revenue over Expenditures - YTD	<u>346,985.98</u>	
	Balance - Current Date		<u>3,436,479.51</u>
	Total Fund Equity		<u>3,436,479.51</u>
	Total Liabilities and Equity		<u>4,539,147.12</u>

City of Coos Bay  
Balance Sheet  
April 30, 2017

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	250,226.85	
02-000-100-1201	Accounts Receivable	24,483.27	
	Total Assets		<u>274,710.12</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
02-000-200-2500	Fund Balance	290,985.97	
	Revenue over Expenditures - YTD	( 16,275.85)	
	Balance - Current Date		<u>274,710.12</u>
	Total Fund Equity		<u>274,710.12</u>
	Total Liabilities and Equity		<u>274,710.12</u>

City of Coos Bay  
 Balance Sheet  
 April 30, 2017

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	1,513,597.44	
03-000-100-1101	Prepaid Expense	519.45	
03-000-100-1201	Accounts Receivable	1,249,389.97	
	Total Assets		<u>2,763,506.86</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	( 1,005,615.06)	
	Balance - Current Date	2,604,271.95	
	Total Fund Equity		<u>2,763,506.86</u>
	Total Liabilities and Equity		<u>2,763,506.86</u>

City of Coos Bay  
Balance Sheet  
April 30, 2017

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund	227,321.81	
05-000-100-1201	Accounts Receivable	657.24	
	Total Assets		<u>227,979.05</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
05-000-200-2500	Fund Balance	253,422.12	
	Revenue over Expenditures - YTD	( 25,443.07)	
	Balance - Current Date		<u>227,979.05</u>
	Total Fund Equity		<u>227,979.05</u>
	Total Liabilities and Equity		<u>227,979.05</u>

City of Coos Bay  
 Balance Sheet  
 April 30, 2017

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	972,352.09	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1101	Prepaid Expense	253.77	
07-000-100-1150	Investments - Nonspendable	51,484.88	
	Total Assets		<u>1,024,290.74</u>

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	51,484.88	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	812,015.38	
	Revenue over Expenditures - YTD	160,790.48	
	Balance - Current Date	972,805.86	
	Total Fund Equity		<u>1,024,290.74</u>
	Total Liabilities and Equity		<u>1,024,290.74</u>

City of Coos Bay  
 Balance Sheet  
 April 30, 2017

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund		181,913.43
	Total Assets		181,913.43
 <u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2116	Sur-charge Deposit		1,627.86
	Total Liabilities		1,627.86
 <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	6,374.78	
	Balance - Current Date		164,704.23
	Total Fund Equity		180,285.57
	Total Liabilities and Equity		181,913.43



City of Coos Bay  
 Balance Sheet  
 April 30, 2017

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund		56,522.10	
	Total Assets			56,522.10

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
10-000-200-2500	Fund Balance		73,565.64	
	Revenue over Expenditures - YTD	(	17,043.54)	
	Balance - Current Date		56,522.10	
	Total Fund Equity			56,522.10
	Total Liabilities and Equity			56,522.10

City of Coos Bay  
 Balance Sheet  
 April 30, 2017

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund		267,205.72
			<u>267,205.72</u>
	Total Assets		<u><u>267,205.72</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
14-000-200-2500	Fund Balance	253,562.47	
	Revenue over Expenditures - YTD	13,643.25	
			<u>267,205.72</u>
	Balance - Current Date		<u>267,205.72</u>
	Total Fund Equity		<u>267,205.72</u>
	Total Liabilities and Equity		<u><u>267,205.72</u></u>

City of Coos Bay  
 Combined Cash Investment  
 April 30, 2017

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	( 1,395,507.28)
99-000-100-1002	Cash - Checking Payroll	( 50,693.82)
99-000-100-1003	Cash - Lgip State Pool	22,425,530.91
99-000-100-1004	Umpqua Bank - State Pool	2,541,376.71
99-000-100-1009	LGIP - Jurisdictional	4,852,474.82
	<b>Total Combined Cash</b>	<b>28,373,181.34</b>
99-000-100-1082	FB-Nonspendable Juris Exchange	( 4,852,474.82)
99-000-100-1090	FB-Nonspendable Library CD	( 51,484.88)
99-000-100-1000	Cash Allocated To Other Funds	( 23,469,221.64)
	<b>Total Unallocated Cash</b>	<b>.00</b>

Cash Allocation Reconciliation

1	Allocation to General Fund	3,556,678.64
2	Allocation to Gas Tax Fund	250,226.85
3	Allocation to Wastewater Fund	1,513,597.44
5	Allocation to Hotel/Motel Tax Fund	227,321.81
7	Allocation to Library Fund	972,352.09
8	Allocation to Building Codes Fund	181,913.43
10	Allocation to 9-1-1 Tax Fund	56,522.10
11	Allocation to G.O. Bond Redemption Fund	754,983.70
12	Allocation to Revenue Bond Fund	4,651,406.79
14	Allocation to Library ESO Fund	267,205.72
15	Allocation to Special Improvement Fund	147,581.65
16	Allocation to Street Improvement Fund	486,313.94
17	Allocation to Parks Improvement Fund	156,208.12
18	Allocation to Bike/pedestrian Path Fund	57,584.03
19	Allocation to Transportation SDC Fund	14,879.17
20	Allocation to Wastewater SDC Fund	251,063.79
21	Allocation to Stormwater SDC Fund	19,334.67
27	Allocation to Fire Dept. Equipment Reserve	218,738.65
29	Allocation to Wastewater Improvement Fund	4,103,356.20
32	Allocation to Trust Fund	36,990.93
33	Allocation to Coos Bay-North Bend VCB	548,333.37
34	Allocation to Major Capital Reserve Fund	774,217.71
39	Allocation to Jurisdictional Exchange Fund	10,863.89
40	Allocation to Technology Reserve Fund	106,405.54
41	Allocation to County-wide CAD Core Reserve	38,331.51
42	Allocation to Rainy Day Reserve Fund	665,044.87
51	Allocation to Downtown Special Revenue Fund	522,181.35
52	Allocation to Empire Special Revenue Fund	394,789.51
53	Allocation to Empire Program Fund	446,253.86
54	Allocation to Downtown Bond Fund	7,255.05
56	Allocation to Downtown Program Fund	22,400.13
57	Allocation to Downtown Capital Projects Fund	1,366,844.39
58	Allocation to Empire Capital Projects Fund	468,441.31
60	Allocation to Downtown Bond Reserve Fund	173,600.03
61	Allocation to Empire Bond Reserve Fund	( .60)

City of Coos Bay  
Combined Cash Investment  
April 30, 2017

Total Allocations to Other Funds	23,469,221.64
Allocation from Combined Cash Fund - 99-000-100-1000	( 23,469,221.64)
Zero Proof if Allocations Balance	.00