

Port of Newport - NOAA Fund
Cash & Cash Equivalents
As of June 30, 2018

	<u>Jun 30, 18</u>	
ASSETS		
Current Assets		
51000 · Cash & Equivalents		
51080 · NOAA Checking-Rev Bond - OCB	1,653,261.77	Restricted
51085 · NOAA Money Market - Umpqua Bank	1,762,210.42	Unrestricted (can be committed or assigned)
51086 · Revenue Bond Reserve - OCB	2,056,849.77	Restricted
51087 · Maintenance & Replacement - OCB	447,234.49	Unrestricted (can be committed or assigned)
51088 · Assignment of Deposit COD - OCB	<u>61,055.58</u>	Unknown - awaiting further research
Total 51000 · Cash & Equivalents	<u><u>5,980,612.03</u></u>	

Restricted fund balance—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Committed fund balance— amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned fund balance— amounts a government *intends* to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority

Unassigned fund balance— amounts that are available for any purpose; these amounts are reported only in the general fund.

(Excerpt from GASB 54 Fact Sheet about fund balance reporting and governmental fund type definitions.)