

CITY OF COOS BAY CITY COUNCIL
Agenda Staff Report

MEETING DATE July 21, 2015	AGENDA ITEM NUMBER
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TO: Mayor Shoji and City Councilors

FROM: Susanne Baker, Finance Director

THROUGH: Rodger Craddock, City Manager

ISSUE: June 2015 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 100% of the fiscal year having elapsed. General Fund Property Tax Collections are at 103.9% of budget. This report is preliminary, pending the receipt of the final FYE 15 invoices for payment.

The **Balance Sheet** shows Beginning Balance (audited Fund Balance 7/1/14); (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 15	(Used) Earned	Ending Fund Balance
General	\$2,697,174.14	\$429,647.39	\$3,126,821.53
Gas Tax	\$264,454.60	(\$80,982.79)	\$183,471.81
Wastewater	\$1,931,073.98	\$764,361.70	\$2,695,435.68
Hotel/Motel	\$92,689.95	(\$71,912.06)	\$20,777.89
Library	\$572,907.39	\$44,350.13	\$617,257.52
Library - ESO	\$0.00	\$263,956.63	\$263,956.63
Bldg. Codes	\$278,137.37	(\$71,282.42)	\$206,854.95
9-1-1	\$125,036.86	(\$45,666.57)	\$79,370.29

The **Combined Cash Investment** report shows total combined cash of \$25,993,254.44 (see table below).

Combined Cash Accounts:

Accounts Payable	(\$127,495.61)	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance
Payroll	(\$49,789.94)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance
Local Government Investment Pool (LGIP)	\$20,397,428.50	Investment On Demand	0.500 % annualized interest rate: 11/20/2014
Umpqua, State Pool Account	\$872,799.46	Operations	0.15 % annualized interest rate: 2/28/13; 100% collateralization 1/1/10; Division of State Finance Administrative Decision
LGIP – Jurisdictional Account	\$4,840,312.03	Unallocated	0.500 % annualized interest rate: 11/20/2014
Cash Allocated*	\$695,513.91	Across funds	See Cash Allocation Reconciliation
COMBINED CASH (allocated* & unallocated)	Umpqua Bank		Operations (allocated) * \$695,513.91
	LGIP		Investment (allocated) \$20,397,428.50
	LGIP		Investment (unallocated) \$4,840,312.03
TOTAL COMBINED CASH	\$25,933,254.44		
Less Unallocated Cash	Nonspendable Jurisdictional Exchange & Library		(\$4,891,016.40)
Total Cash Allocated to Other Funds	\$21,042,238.04		
* (\$127,495.61) + (\$49,789.94) + \$872,799.46 = \$695,513.91 Umpqua Operations Allocated			

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32,34, 39-42	\$15,842,958.57
Urban Renewal Agency	51-61	\$4,997,219.86
Coos Bay – North Bend Visitors Convention Bureau	33	202,059.61
Total Cash Allocated		\$21,042,238.04
\$695,513.91	+	\$20,397,428.50
Umpqua Operations		LGIP Investment
		Library
		Cash Allocated
		(\$50,704.37)
		=
		\$21,042,238.04

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 12 Months Ending June 30, 2015

General Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	2,417,365.00	2,417,365.00	.0
Property Taxes	158,754.63	5,430,313.97	5,228,729.00	(201,584.97)	103.9
Franchise Taxes	102,476.00	1,385,783.81	1,625,900.00	240,116.19	85.2
Licenses & Permits	4,849.85	155,532.97	167,350.00	11,817.03	92.9
Fines, Grants & State Revenues	49,297.82	573,695.36	710,798.00	137,102.64	80.7
Use Of Money & Property	11,679.38	104,947.72	85,122.00	(19,825.72)	123.3
Services	7,786.15	595,132.60	545,090.00	(50,042.60)	109.2
Repayments	.00	32,593.31	.00	(32,593.31)	.0
Other Revenue	1,064.22	234,265.36	10,610.00	(223,655.36)	2208.0
Other Financing Sources	.00	651,943.00	781,943.00	130,000.00	83.4
	<u>335,908.05</u>	<u>9,164,208.10</u>	<u>11,572,907.00</u>	<u>2,408,698.90</u>	<u>79.2</u>
<u>Expenditures</u>					
City Council	334.36	76,115.07	86,300.00	10,184.93	88.2
City Manager	8,499.34	115,147.85	128,989.00	13,841.15	89.3
Urban Renewal Administration	21,815.98	289,588.05	330,279.00	40,690.95	87.7
Finance Department	13,585.49	187,796.43	196,411.00	8,614.57	95.6
City Attorney	3,740.16	51,079.70	56,462.00	5,382.30	90.5
City Hall	14,873.84	116,838.28	110,000.00	(6,838.28)	106.2
Community Promotion & Support	.00	25,256.00	25,256.00	.00	100.0
Non Departmental	7,708.98	248,616.27	289,513.00	40,896.73	85.9
Other Financing Uses	.00	379,843.00	2,483,847.00	2,104,004.00	15.3
Police Administration	290,041.32	3,423,200.00	3,735,527.00	312,327.00	91.6
Police Support Services	60,380.74	717,099.40	757,941.00	40,841.60	94.6
Codes Enforcement	3,960.55	51,843.73	65,179.00	13,335.27	79.5
Fire Department Operations	196,112.18	2,310,281.02	2,390,284.00	80,002.98	96.7
C.S. Planning Division	22,426.85	244,538.06	325,414.00	80,875.94	75.2
Coastal Implementation Grant	.00	7,200.00	34,400.00	27,200.00	20.9
Engineering Division	8,610.62	91,383.64	120,469.00	29,085.36	75.9
Parks Division	30,625.72	398,734.21	436,636.00	37,901.79	91.3
	<u>682,716.13</u>	<u>8,734,560.71</u>	<u>11,572,907.00</u>	<u>2,838,346.29</u>	<u>75.5</u>
	<u>(346,808.08)</u>	<u>429,647.39</u>	<u>.00</u>	<u>(429,647.39)</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 12 Months Ending June 30, 2015

Gas Tax Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	143,572.00	143,572.00	.0
Revenue From Other Agencies	67,822.45	842,284.23	870,000.00	27,715.77	96.8
Use Of Money & Property	92.84	974.08	1,000.00	25.92	97.4
Miscellaneous	678.06	26,964.72	10,000.00	(16,964.72)	269.7
Transfer From GF	.00	1,744.00	1,744.00	.00	100.0
	<u>68,593.35</u>	<u>871,967.03</u>	<u>1,026,316.00</u>	<u>154,348.97</u>	<u>85.0</u>
<u>Expenditures</u>					
Maintenance Department	101,945.77	952,949.82	1,026,316.00	73,366.18	92.9
	<u>101,945.77</u>	<u>952,949.82</u>	<u>1,026,316.00</u>	<u>73,366.18</u>	<u>92.9</u>
	<u>(33,352.42)</u>	<u>(80,982.79)</u>	<u>.00</u>	<u>80,982.79</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 12 Months Ending June 30, 2015

Wastewater Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	650,000.00	650,000.00	.0
Revenue From Other Agencies	.00	909,779.75	296,568.00	(613,211.75)	306.8
Use Of Money & Property	959.55	9,444.89	9,000.00	(444.89)	104.9
Current Services	430,917.46	4,930,879.87	5,011,544.00	80,664.13	98.4
Miscellaneous	.00	(9,032.41)	.00	9,032.41	.0
	<u>431,877.01</u>	<u>5,841,072.10</u>	<u>5,967,112.00</u>	<u>126,039.90</u>	<u>97.9</u>
 <u>Expenditures</u>					
W/w Administration	16,442.75	1,964,528.27	2,397,640.00	433,111.73	81.9
Plant #1	92,521.07	1,134,007.06	1,266,286.00	132,278.94	89.6
Plant #2	58,768.61	719,747.11	826,864.00	107,116.89	87.1
Sanitary & Storm Drain	66,492.79	824,091.43	952,552.00	128,460.57	86.5
Stormwater	35,412.59	434,336.53	523,770.00	89,433.47	82.9
	<u>269,637.81</u>	<u>5,076,710.40</u>	<u>5,967,112.00</u>	<u>890,401.60</u>	<u>85.1</u>
	<u>162,239.20</u>	<u>764,361.70</u>	<u>.00</u>	<u>(764,361.70)</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 12 Months Ending June 30, 2015

Hotel/Motel Tax Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	80,000.00	80,000.00	.0
Taxes	692.87	424,640.64	490,000.00	65,359.36	86.7
Use Of Money & Property	21.27	246.37	200.00	(46.37)	123.2
Services	743.23	9,453.60	8,000.00	(1,453.60)	118.2
Other Revenue	557.31	7,696.46	3,000.00	(4,696.46)	256.6
Transfers In	.00	5,000.00	5,000.00	.00	100.0
	<u>2,014.68</u>	<u>447,037.07</u>	<u>586,200.00</u>	<u>139,162.93</u>	<u>76.3</u>
<u>Expenditures</u>					
Hotel/motel Tax Fund	31,741.96	518,949.13	586,200.00	67,250.87	88.5
	<u>31,741.96</u>	<u>518,949.13</u>	<u>586,200.00</u>	<u>67,250.87</u>	<u>88.5</u>
	<u>(29,727.28)</u>	<u>(71,912.06)</u>	<u>.00</u>	<u>71,912.06</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 12 Months Ending June 30, 2015

Library Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	374,166.00	374,166.00	.0
Revenue From Other Agencies	.00	949,149.43	941,000.00	(8,149.43)	100.9
Use Of Money & Property	527.24	7,145.62	2,500.00	(4,645.62)	285.8
Current Services	933.82	16,150.37	19,000.00	2,849.63	85.0
Other Revenue	3,570.89	17,675.36	19,000.00	1,324.64	93.0
	<u>5,031.95</u>	<u>990,120.78</u>	<u>1,355,666.00</u>	<u>365,545.22</u>	<u>73.0</u>
 <u>Expenditures</u>					
Library Fund	86,459.81	945,770.65	1,355,666.00	409,895.35	69.8
	<u>86,459.81</u>	<u>945,770.65</u>	<u>1,355,666.00</u>	<u>409,895.35</u>	<u>69.8</u>
	<u>(81,427.86)</u>	<u>44,350.13</u>	<u>.00</u>	<u>(44,350.13)</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 12 Months Ending June 30, 2015

Building Codes Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	106,303.00	106,303.00	.0
Licenses & Permits	8,039.81	175,268.67	179,537.00	4,268.33	97.6
Use Of Money & Property	103.82	1,402.71	50.00	(1,352.71)	2805.4
Other Revenue	.00	(221.18)	.00	221.18	.0
	<u>8,143.63</u>	<u>176,450.20</u>	<u>285,890.00</u>	<u>109,439.80</u>	<u>61.7</u>
<u>Expenditures</u>					
Codes Department	19,252.15	247,732.62	285,890.00	38,157.38	86.7
	<u>19,252.15</u>	<u>247,732.62</u>	<u>285,890.00</u>	<u>38,157.38</u>	<u>86.7</u>
	<u>(11,108.52)</u>	<u>(71,282.42)</u>	<u>.00</u>	<u>71,282.42</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 12 Months Ending June 30, 2015

9-1-1 Tax Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	89,829.00	89,829.00	.0
Revenue From Other Agencies	.00	145,817.21	164,758.00	18,940.79	88.5
Use Of Money & Property	40.65	557.09	100.00	(457.09)	557.1
	<u>40.65</u>	<u>146,374.30</u>	<u>254,687.00</u>	<u>108,312.70</u>	<u>57.5</u>
<u>Expenditures</u>					
9-1-1 Tax Fund	<u>14,611.34</u>	<u>192,040.87</u>	<u>254,687.00</u>	<u>62,646.13</u>	<u>75.4</u>
	<u>14,611.34</u>	<u>192,040.87</u>	<u>254,687.00</u>	<u>62,646.13</u>	<u>75.4</u>
	<u>(14,570.69)</u>	<u>(45,666.57)</u>	<u>.00</u>	<u>45,666.57</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 12 Months Ending June 30, 2015

Library ESO Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	178,421.00	178,421.00	.0
Property Taxes	166,381.00	499,143.00	499,143.00	.00	100.0
Revenue From Other Agencies	.00	5,717.00	5,500.00	(217.00)	104.0
Use Of Money & Property	85.01	790.59	100.00	(690.59)	790.6
Other Revenue	3,520.39	262,239.95	75,230.00	(187,009.95)	348.6
	<u>169,986.40</u>	<u>767,890.54</u>	<u>758,394.00</u>	<u>(9,496.54)</u>	<u>101.3</u>
<u>Expenditures</u>					
Library ESO Fund	102,499.41	503,933.91	758,394.00	254,460.09	66.5
	<u>102,499.41</u>	<u>503,933.91</u>	<u>758,394.00</u>	<u>254,460.09</u>	<u>66.5</u>
	<u>67,486.99</u>	<u>263,956.63</u>	<u>.00</u>	<u>(263,956.63)</u>	<u>.0</u>

City of Coos Bay
 Balance Sheet
 June 30, 2015

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	3,300,427.08	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	(19,307.92)	
01-000-100-1102	Prepaid Expense	1,733.33	
01-000-100-1201	Accounts Receivable	29,897.95	
01-000-100-1202	Assessments Receivable Dist 72	175,514.26	
01-000-100-1204	Taxes Receivable	493,533.06	
01-000-100-1207	Accounts Receivable-Unapplied	(8,636.32)	
01-000-100-1208	Assessments Receivable Dist 78	21,413.03	
01-000-100-1209	Assessments Receivable Dist 99	111,915.59	
01-000-100-1350	Postage Inventory	814.56	
01-000-100-1405	Long Term A/R City Loan to JE	147,272.02	
	Total Assets		<u>4,255,376.64</u>

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2015	Unclaimed Property Liability	941.14	
01-000-200-2034	Insurance Payable	101,097.17	
01-000-200-2035	P.E.R.S. Payable	95,983.51	
01-000-200-2040	Deferred Tax Revenue	493,533.06	
01-000-200-2041	Deferred Revenue - Dist 72	190,216.72	
01-000-200-2043	Deferred Revenue - District 78	21,413.03	
01-000-200-2044	Deferred Revenue - District 99	78,098.46	
01-000-200-2046	Deferred Revenue City Loan JE	147,272.02	
	Total Liabilities		1,128,555.11

FUND EQUITY

Unappropriated Fund Balance:			
01-000-200-2500	Fund Balance	2,697,174.14	
	Revenue over Expenditures - YTD	429,647.39	
	Balance - Current Date		<u>3,126,821.53</u>
	Total Fund Equity		<u>3,126,821.53</u>
	Total Liabilities and Equity		<u>4,255,376.64</u>

City of Coos Bay
Balance Sheet
June 30, 2015

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	180,520.96	
02-000-100-1201	Accounts Receivable	2,950.85	
		<hr/>	
	Total Assets		183,471.81
			<hr/> <hr/>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
02-000-200-2500	Fund Balance	264,454.60	
	Revenue over Expenditures - YTD	(80,982.79)	
		<hr/>	
	Balance - Current Date	183,471.81	
		<hr/>	
	Total Fund Equity		183,471.81
			<hr/>
	Total Liabilities and Equity		183,471.81
			<hr/> <hr/>

City of Coos Bay
 Balance Sheet
 June 30, 2015

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	2,006,336.51	
03-000-100-1201	Accounts Receivable	809,834.57	
		<hr/>	
	Total Assets		<u>2,816,171.08</u>

LIABILITIES AND EQUITY

FUND EQUITY

03-000-200-2520	Accrued Vac. & Comp. Liability		120,735.40
	Unappropriated Fund Balance:		
03-000-200-2500	Fund Balance	1,931,073.98	
	Revenue over Expenditures - YTD	764,361.70	
		<hr/>	
	Balance - Current Date		<u>2,695,435.68</u>
	Total Fund Equity		<u>2,816,171.08</u>
	Total Liabilities and Equity		<u>2,816,171.08</u>

City of Coos Bay
 Balance Sheet
 June 30, 2015

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund		20,407.91	
05-000-100-1201	Accounts Receivable		369.98	
			<u> </u>	
	Total Assets			<u><u>20,777.89</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
05-000-200-2500	Fund Balance		92,689.95	
	Revenue over Expenditures - YTD	(<u>71,912.06)</u>	
	Balance - Current Date		<u>20,777.89</u>	
	Total Fund Equity			<u>20,777.89</u>
	Total Liabilities and Equity			<u><u>20,777.89</u></u>

City of Coos Bay
 Balance Sheet
 June 30, 2015

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	566,353.15	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	50,704.37	
		<hr/>	
	Total Assets		<u>617,257.52</u>

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	50,704.37	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	522,203.02	
	Revenue over Expenditures - YTD	44,350.13	
		<hr/>	
	Balance - Current Date	566,553.15	
		<hr/>	
	Total Fund Equity		<u>617,257.52</u>
	Total Liabilities and Equity		<u>617,257.52</u>

City of Coos Bay
 Balance Sheet
 June 30, 2015

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund		229,500.21
	Total Assets		229,500.21
 <u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2116	Sur-charge Deposit		3,793.58
	Total Liabilities		3,793.58
 <u>FUND EQUITY</u>			
08-000-200-2520	Accrued Vac. & Comp. Liability		18,851.68
	Unappropriated Fund Balance:		
08-000-200-2500	Fund Balance	278,137.37	
	Revenue over Expenditures - YTD	(71,282.42)	
	Balance - Current Date		206,854.95
	Total Fund Equity		225,706.63
	Total Liabilities and Equity		229,500.21

City of Coos Bay
 Balance Sheet
 June 30, 2015

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund		79,370.29	
	Total Assets			<u>79,370.29</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
10-000-200-2500	Fund Balance		125,036.86	
	Revenue over Expenditures - YTD	(45,666.57)	
	Balance - Current Date			<u>79,370.29</u>
	Total Fund Equity			<u>79,370.29</u>
	Total Liabilities and Equity			<u>79,370.29</u>

City of Coos Bay
Balance Sheet
June 30, 2015

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund	263,956.63	
	Total Assets		263,956.63

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
	Revenue over Expenditures - YTD	263,956.63	
	Balance - Current Date	263,956.63	
	Total Fund Equity		263,956.63
	Total Liabilities and Equity		263,956.63

City of Coos Bay
 Combined Cash Investment
 June 30, 2015

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	(127,495.61)
99-000-100-1002	Cash - Checking Payroll	(49,789.94)
99-000-100-1003	Cash - Lgip State Pool	20,397,428.50
99-000-100-1004	Umpqua Bank - State Pool	872,799.46
99-000-100-1009	LGIP - Jurisdictional	4,840,312.03
		<hr/>
	Total Combined Cash	25,933,254.44
99-000-100-1082	FB-Nonspendable Juris Exchange	(4,840,312.03)
99-000-100-1090	FB-Nonspendable Library CD	(50,704.37)
99-000-100-1000	Cash Allocated To Other Funds	(21,042,238.04)
		<hr/>
	Total Unallocated Cash	<u>.00</u>

Cash Allocation Reconciliation

1	Allocation to General Fund	3,300,427.08
2	Allocation to Gas Tax Fund	180,520.96
3	Allocation to Wastewater Fund	2,006,336.51
5	Allocation to Hotel/Motel Tax Fund	20,407.91
7	Allocation to Library Fund	566,353.15
8	Allocation to Building Codes Fund	229,500.21
10	Allocation to 9-1-1 Tax Fund	79,370.29
11	Allocation to G.O. Bond Redemption Fund	284,210.97
12	Allocation to Revenue Bond Fund	3,066,612.38
14	Allocation to Library ESO Fund	263,956.63
15	Allocation to Special Improvement Fund	140,615.39
16	Allocation to Street Improvement Fund	270.65
17	Allocation to Parks Improvement Fund	142,541.98
18	Allocation to Bike/pedestrian Path Fund	41,351.97
19	Allocation to Transportation SDC Fund	14,653.59
20	Allocation to Wastewater SDC Fund	247,257.69
21	Allocation to Stormwater SDC Fund	19,041.55
27	Allocation to Fire Dept. Equipment Reserve	215,422.64
29	Allocation to Wastewater Improvement Fund	3,428,066.81
32	Allocation to Trust Fund	51,622.50
33	Allocation to Coos Bay-North Bend VCB	202,059.61
34	Allocation to Major Capital Reserve Fund	930,467.31
39	Allocation to Jurisdictional Exchange Fund	10,337.25
40	Allocation to Technology Reserve Fund	86,345.63
41	Allocation to County-wide CAD Core Reserve	26,969.32
42	Allocation to Rainy Day Reserve Fund	490,298.20
51	Allocation to Downtown Special Revenue Fund	736,350.34
52	Allocation to Empire Special Revenue Fund	344,734.34
53	Allocation to Empire Program Fund	439,488.78
56	Allocation to Downtown Program Fund	42,173.94
57	Allocation to Downtown Capital Projects Fund	1,193,339.95
58	Allocation to Empire Capital Projects Fund	1,333,053.08
60	Allocation to Downtown Bond Reserve Fund	682,250.03
61	Allocation to Empire Bond Reserve Fund	225,829.40

City of Coos Bay
Combined Cash Investment
June 30, 2015

Total Allocations to Other Funds	21,042,238.04
Allocation from Combined Cash Fund - 99-000-100-1000	(21,042,238.04)
Zero Proof if Allocations Balance	.00