

CITY OF COOS BAY CITY COUNCIL
Agenda Staff Report

MEETING DATE October 20, 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: September 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 25% of the fiscal year having elapsed. General Fund Property Tax Collections are at 1.4% of budget. This report is preliminary, pending the FYE 15 audit.

The **Balance Sheet** shows Beginning Balance (unaudited Fund Balance 7/1/15); (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	Unaudited Beginning Fund Balance FYE 16	(Used) Earned	Ending Fund Balance
General	\$3,506,133.43	(\$1,843,477.87)	\$1,662,655.56
Gas Tax	\$254,853.04	(\$78,489.16)	\$176,363.88
Wastewater	\$3,202,347.59	\$113,886.17	\$3,316,233.76
Hotel/Motel	\$127,647.73	(\$101,376.16)	\$26,271.57
Library	\$733,742.60	(\$251,649.88)	\$482,092.72
Library - ESO	\$247,367.05	(\$121,841.30)	\$125,525.75
Bldg. Codes	\$206,717.27	(\$29,657.88)	\$177,059.39
9-1-1	\$102,693.96	(\$20,707.27)	\$81,986.69

The **Combined Cash Investment** report shows total combined cash of \$24,019,341.48 (see table below).

Accounts Payable	(\$613,460.64)	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance
Payroll	(\$49,183.57)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance
Local Government Investment Pool (LGIP)	\$18,487,491.59	Investment On Demand	0.500 % annualized interest rate: 11/20/2014
Umpqua, State Pool Account	\$1,347,590.95	Operations	0.15 % annualized interest rate: 2/28/13; 100% collateralization 1/1/10; Division of State Finance Administrative Decision
LGIP – Jurisdictional Account	\$4,846,903.15	Unallocated	0.500 % annualized interest rate: 11/20/2014
Cash Allocated*	\$684,946.74	Across funds	See Cash Allocation Reconciliation
COMBINED CASH (allocated* & unallocated)	Umpqua Bank		Operations (allocated) * \$684,946.74
	LGIP		Investment (allocated) \$18,487,491.59
	LGIP		Investment (unallocated) \$4,846,903.15
TOTAL COMBINED CASH			\$24,019,341.48
Less Unallocated Cash	Nonspendable Jurisdictional Exchange & Library		(\$4,897,677.00)
Total Cash Allocated to Other Funds			\$19,121,664.48
* (\$613,460.64) + (\$49,183.57) + \$1,347,590.95 = \$684,946.74 Umpqua Operations Allocated			

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32,34, 39-42	\$14,474,548.21
Urban Renewal Agency	51-61	\$4,396,710.84
Coos Bay – North Bend Visitors Convention Bureau	33	250,405.43
Total Cash Allocated		\$19,121,664.48
\$684,946.74	+ \$18,487,491.59	+ (\$50,773.85) = \$19,121,664.48
Umpqua Operations	LGIP Investment	Library Cash Allocated

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 3 Months Ending September 30, 2015

General Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	2,893,445.00	2,893,445.00	.0
Property Taxes	38,962.48	74,901.77	5,359,932.00	5,285,030.23	1.4
Franchise Taxes	92,513.47	180,590.15	1,953,000.00	1,772,409.85	9.3
Licenses & Permits	2,108.50	8,879.51	157,900.00	149,020.49	5.6
Fines, Grants & State Revenues	40,770.97	52,799.41	712,792.00	659,992.59	7.4
Use Of Money & Property	8,875.47	28,920.68	95,000.00	66,079.32	30.4
Services	5,640.94	56,302.92	679,192.00	622,889.08	8.3
Other Revenue	2,965.58	6,962.98	14,200.00	7,237.02	49.0
Other Financing Sources	.00	.00	838,077.00	838,077.00	.0
	<u>191,837.41</u>	<u>409,357.42</u>	<u>12,703,538.00</u>	<u>12,294,180.58</u>	<u>3.2</u>
<u>Expenditures</u>					
City Council	732.94	25,466.24	86,300.00	60,833.76	29.5
City Manager	8,891.24	29,059.52	115,441.00	86,381.48	25.2
Urban Renewal Administration	29,186.10	102,848.74	395,530.00	292,681.26	26.0
Finance Department	18,717.01	52,321.41	211,191.00	158,869.59	24.8
City Attorney	3,851.43	11,553.09	64,515.00	52,961.91	17.9
City Hall	11,067.08	19,718.21	112,000.00	92,281.79	17.6
Community Promotion & Support	.00	.00	25,000.00	25,000.00	.0
Non Departmental	9,095.84	172,369.63	380,301.00	207,931.37	45.3
Other Financing Uses	.00	.00	2,925,046.00	2,925,046.00	.0
Police Administration	295,019.99	861,693.38	3,956,484.00	3,094,790.62	21.8
Police Support Services	59,965.71	179,414.33	803,627.00	624,212.67	22.3
Codes Enforcement	5,405.13	13,959.46	68,463.00	54,503.54	20.4
Fire Department Operations	201,279.09	589,636.65	2,520,399.00	1,930,762.35	23.4
C.S. Planning Division	26,611.64	77,590.40	407,072.00	329,481.60	19.1
Coastal Implementation Grant	.00	.00	34,400.00	34,400.00	.0
Engineering Division	6,793.90	21,647.44	99,868.00	78,220.56	21.7
Parks Division	44,183.45	95,556.79	497,901.00	402,344.21	19.2
	<u>720,800.55</u>	<u>2,252,835.29</u>	<u>12,703,538.00</u>	<u>10,450,702.71</u>	<u>17.7</u>
	<u>(528,963.14)</u>	<u>(1,843,477.87)</u>	<u>.00</u>	<u>1,843,477.87</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 3 Months Ending September 30, 2015

Gas Tax Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	120,883.00	120,883.00	.0
Revenue From Other Agencies	89,610.62	159,657.69	900,000.00	740,342.31	17.7
Use Of Money & Property	87.22	248.23	900.00	651.77	27.6
Miscellaneous	6,109.35	10,071.20	10,000.00	(71.20)	100.7
Transfer From GF	.00	.00	316,000.00	316,000.00	.0
	<u>95,807.19</u>	<u>169,977.12</u>	<u>1,347,783.00</u>	<u>1,177,805.88</u>	<u>12.6</u>
<u>Expenditures</u>					
Maintenance Department	123,261.32	248,466.28	1,347,783.00	1,099,316.72	18.4
	<u>123,261.32</u>	<u>248,466.28</u>	<u>1,347,783.00</u>	<u>1,099,316.72</u>	<u>18.4</u>
	<u>(27,454.13)</u>	<u>(78,489.16)</u>	<u>.00</u>	<u>78,489.16</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 3 Months Ending September 30, 2015

Wastewater Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	1,257,809.00	1,257,809.00	.0
Revenue From Other Agencies	.00	.00	393,110.00	393,110.00	.0
Use Of Money & Property	1,312.91	3,466.04	9,000.00	5,533.96	38.5
Current Services	549,784.51	992,916.36	5,348,989.00	4,356,072.64	18.6
Miscellaneous	500.00	2,686.76	.00	(2,686.76)	.0
	<u>551,597.42</u>	<u>999,069.16</u>	<u>7,008,908.00</u>	<u>6,009,838.84</u>	<u>14.3</u>
 <u>Expenditures</u>					
W/w Administration	16,236.40	41,098.33	3,184,603.00	3,143,504.67	1.3
Plant #1	95,010.41	281,214.04	1,300,065.00	1,018,850.96	21.6
Plant #2	70,870.11	232,737.56	976,566.00	743,828.44	23.8
Sanitary & Storm Drain	68,822.61	213,879.27	997,641.00	783,761.73	21.4
Stormwater	36,782.58	116,253.79	550,033.00	433,779.21	21.1
	<u>287,722.11</u>	<u>885,182.99</u>	<u>7,008,908.00</u>	<u>6,123,725.01</u>	<u>12.6</u>
	<u>263,875.31</u>	<u>113,886.17</u>	<u>.00</u>	<u>(113,886.17)</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 3 Months Ending September 30, 2015

Hotel/Motel Tax Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	12,689.00	12,689.00	.0
Taxes	.00	828.77	522,000.00	521,171.23	.2
Use Of Money & Property	25.67	62.53	200.00	137.47	31.3
Services	598.00	2,878.30	8,000.00	5,121.70	36.0
Other Revenue	244.07	711.70	3,000.00	2,288.30	23.7
Transfers In	.00	.00	100,000.00	100,000.00	.0
	<u>867.74</u>	<u>4,481.30</u>	<u>645,889.00</u>	<u>641,407.70</u>	<u>.7</u>
<u>Expenditures</u>					
Hotel/motel Tax Fund	33,063.55	105,857.46	645,889.00	540,031.54	16.4
	<u>33,063.55</u>	<u>105,857.46</u>	<u>645,889.00</u>	<u>540,031.54</u>	<u>16.4</u>
	<u>(32,195.81)</u>	<u>(101,376.16)</u>	<u>.00</u>	<u>101,376.16</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 3 Months Ending September 30, 2015

Library Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	489,213.00	489,213.00	.0
Revenue From Other Agencies	.00	.00	942,000.00	942,000.00	.0
Use Of Money & Property	327.90	988.89	2,500.00	1,511.11	39.6
Current Services	750.37	2,612.05	18,000.00	15,387.95	14.5
Other Revenue	3,776.75	4,149.67	12,500.00	8,350.33	33.2
	<u>4,855.02</u>	<u>7,750.61</u>	<u>1,464,213.00</u>	<u>1,456,462.39</u>	<u>.5</u>
 <u>Expenditures</u>					
Library Fund	96,614.76	259,400.49	1,464,213.00	1,204,812.51	17.7
	<u>96,614.76</u>	<u>259,400.49</u>	<u>1,464,213.00</u>	<u>1,204,812.51</u>	<u>17.7</u>
	<u>(91,759.74)</u>	<u>(251,649.88)</u>	<u>.00</u>	<u>251,649.88</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 3 Months Ending September 30, 2015

Building Codes Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	150,000.00	150,000.00	.0
Licenses & Permits	10,655.99	34,109.89	152,530.00	118,420.11	22.4
Use Of Money & Property	90.31	297.14	100.00	(197.14)	297.1
	<u>10,746.30</u>	<u>34,407.03</u>	<u>302,630.00</u>	<u>268,222.97</u>	<u>11.4</u>
<u>Expenditures</u>					
Codes Department	19,552.27	64,064.91	302,630.00	238,565.09	21.2
	<u>19,552.27</u>	<u>64,064.91</u>	<u>302,630.00</u>	<u>238,565.09</u>	<u>21.2</u>
	<u>(8,805.97)</u>	<u>(29,657.88)</u>	<u>.00</u>	<u>29,657.88</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 3 Months Ending September 30, 2015

9-1-1 Tax Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	60,000.00	60,000.00	.0
Revenue From Other Agencies	.00	25,382.30	169,897.00	144,514.70	14.9
Use Of Money & Property	43.22	131.16	100.00	(31.16)	131.2
	<u>43.22</u>	<u>25,513.46</u>	<u>229,997.00</u>	<u>204,483.54</u>	<u>11.1</u>
<u>Expenditures</u>					
9-1-1 Tax Fund	<u>16,101.11</u>	<u>46,220.73</u>	<u>229,997.00</u>	<u>183,776.27</u>	<u>20.1</u>
	<u>16,101.11</u>	<u>46,220.73</u>	<u>229,997.00</u>	<u>183,776.27</u>	<u>20.1</u>
	<u>(16,057.89)</u>	<u>(20,707.27)</u>	<u>.00</u>	<u>20,707.27</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 3 Months Ending September 30, 2015

Library ESO Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	246,000.00	246,000.00	.0
Property Taxes	.00	.00	499,143.00	499,143.00	.0
Revenue From Other Agencies	.00	.00	6,282.00	6,282.00	.0
Use Of Money & Property	75.23	289.37	100.00	(189.37)	289.4
Other Revenue	2,031.90	8,504.15	75,000.00	66,495.85	11.3
	<u>2,107.13</u>	<u>8,793.52</u>	<u>826,525.00</u>	<u>817,731.48</u>	<u>1.1</u>
 <u>Expenditures</u>					
Library ESO Fund	47,236.53	130,634.82	826,525.00	695,890.18	15.8
	<u>47,236.53</u>	<u>130,634.82</u>	<u>826,525.00</u>	<u>695,890.18</u>	<u>15.8</u>
	<u>(45,129.40)</u>	<u>(121,841.30)</u>	<u>.00</u>	<u>121,841.30</u>	<u>.0</u>

City of Coos Bay
Balance Sheet
September 30, 2015

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	1,787,545.30	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	35,292.63	
01-000-100-1201	Accounts Receivable	55,643.17	
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	(2,182.54)	
01-000-100-1208	Assessments Receivable Dist 78	21,413.03	
01-000-100-1209	Assessments Receivable Dist 99	111,915.59	
01-000-100-1299	AR/FS	6,015.00	
01-000-100-1350	Postage Inventory	246.62	
01-000-100-1405	Long Term A/R City Loan to JE	147,272.02	
	Total Assets		2,833,008.14

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2015	Unclaimed Property Liability	28.00	
01-000-200-2034	Insurance Payable	101,483.18	
01-000-200-2035	P.E.R.S. Payable	119,193.44	
01-000-200-2040	Deferred Tax Revenue	493,533.06	
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	111,915.59	
01-000-200-2046	Deferred Revenue City Loan JE	147,272.02	
	Total Liabilities		1,170,352.58

FUND EQUITY

Unappropriated Fund Balance:			
01-000-200-2500	Fund Balance	3,506,133.43	
	Revenue over Expenditures - YTD	(1,843,477.87)	
	Balance - Current Date		1,662,655.56
	Total Fund Equity		1,662,655.56
	Total Liabilities and Equity		2,833,008.14

City of Coos Bay
Balance Sheet
September 30, 2015

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	165,056.21	
02-000-100-1201	Accounts Receivable	11,307.67	
		<hr/>	
	Total Assets		176,363.88
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LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
02-000-200-2500	Fund Balance	254,853.04	
	Revenue over Expenditures - YTD	(78,489.16)	
		<hr/>	
	Balance - Current Date	176,363.88	
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	Total Fund Equity		176,363.88
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	Total Liabilities and Equity		176,363.88
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City of Coos Bay
Balance Sheet
September 30, 2015

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	2,705,475.83	
03-000-100-1201	Accounts Receivable	689,864.65	
03-000-100-1299	AR/FS	63,868.00	
	Total Assets		3,459,208.48

LIABILITIES AND EQUITY

FUND EQUITY

03-000-200-2520	Accrued Vac. & Comp. Liability	142,974.72	
	Unappropriated Fund Balance:		
03-000-200-2500	Fund Balance	3,202,347.59	
	Revenue over Expenditures - YTD	113,886.17	
	Balance - Current Date	3,316,233.76	
	Total Fund Equity		3,459,208.48
	Total Liabilities and Equity		3,459,208.48

City of Coos Bay
Balance Sheet
September 30, 2015

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund	25,804.79	
05-000-100-1201	Accounts Receivable	466.78	
	Total Assets		26,271.57

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
05-000-200-2500	Fund Balance	127,647.73	
	Revenue over Expenditures - YTD	(101,376.16)	
	Balance - Current Date		26,271.57
	Total Fund Equity		26,271.57
	Total Liabilities and Equity		26,271.57

City of Coos Bay
Balance Sheet
September 30, 2015

Library Fund

<u>ASSETS</u>			
07-000-100-1001	Cash - Combined Fund	431,160.59	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	50,773.85	
	Total Assets		482,134.44
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
07-000-200-2099	AP/FS	41.72	
	Total Liabilities		41.72
<u>FUND EQUITY</u>			
07-000-200-2501	Fund Balance - Nonspendable	50,773.85	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	682,968.75	
	Revenue over Expenditures - YTD	(251,649.88)	
	Balance - Current Date	431,318.87	
	Total Fund Equity		482,092.72
	Total Liabilities and Equity		482,134.44

City of Coos Bay
Balance Sheet
September 30, 2015

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund	196,857.48	
	Total Assets		196,857.48
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2116	Sur-charge Deposit	2,616.19	
	Total Liabilities		2,616.19
<u>FUND EQUITY</u>			
08-000-200-2520	Accrued Vac. & Comp. Liability	17,181.90	
	Unappropriated Fund Balance:		
08-000-200-2500	Fund Balance	206,717.27	
	Revenue over Expenditures - YTD	(29,657.88)	
	Balance - Current Date	177,059.39	
	Total Fund Equity		194,241.29
	Total Liabilities and Equity		196,857.48

City of Coos Bay
Balance Sheet
September 30, 2015

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund	81,986.69	
	Total Assets		81,986.69

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
10-000-200-2500	Fund Balance	102,693.96	
	Revenue over Expenditures - YTD	(20,707.27)	
	Balance - Current Date	81,986.69	
	Total Fund Equity		81,986.69
	Total Liabilities and Equity		81,986.69

City of Coos Bay
 Balance Sheet
 September 30, 2015

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund		125,525.75	
	Total Assets			125,525.75

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
14-000-200-2500	Fund Balance		247,367.05	
	Revenue over Expenditures - YTD	(121,841.30)	
	Balance - Current Date			125,525.75
	Total Fund Equity			125,525.75
	Total Liabilities and Equity			125,525.75

City of Coos Bay
 Combined Cash Investment
 September 30, 2015

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	(613,460.64)
99-000-100-1002	Cash - Checking Payroll	(49,183.57)
99-000-100-1003	Cash - Lgip State Pool	18,487,491.59
99-000-100-1004	Umpqua Bank - State Pool	1,347,590.95
99-000-100-1009	LGIP - Jurisdictional	4,846,903.15
		<hr/>
	Total Combined Cash	24,019,341.48
99-000-100-1082	FB-Nonspendable Juris Exchange	(4,846,903.15)
99-000-100-1090	FB-Nonspendable Library CD	(50,773.85)
99-000-100-1000	Cash Allocated To Other Funds	(19,121,664.48)
		<hr/>
	Total Unallocated Cash	<u>.00</u>

Cash Allocation Reconciliation

1	Allocation to General Fund	1,787,545.30
2	Allocation to Gas Tax Fund	165,056.21
3	Allocation to Wastewater Fund	2,705,475.83
5	Allocation to Hotel/Motel Tax Fund	25,804.79
7	Allocation to Library Fund	431,160.59
8	Allocation to Building Codes Fund	196,857.48
10	Allocation to 9-1-1 Tax Fund	81,986.69
11	Allocation to G.O. Bond Redemption Fund	299,897.21
12	Allocation to Revenue Bond Fund	3,066,612.38
14	Allocation to Library ESO Fund	125,525.75
15	Allocation to Special Improvement Fund	140,434.65
16	Allocation to Street Improvement Fund	271.03
17	Allocation to Parks Improvement Fund	143,640.41
18	Allocation to Bike/pedestrian Path Fund	43,899.23
19	Allocation to Transportation SDC Fund	14,673.67
20	Allocation to Wastewater SDC Fund	247,596.53
21	Allocation to Stormwater SDC Fund	19,067.65
27	Allocation to Fire Dept. Equipment Reserve	215,717.83
29	Allocation to Wastewater Improvement Fund	3,290,010.43
32	Allocation to Trust Fund	45,890.00
33	Allocation to Coos Bay-North Bend VCB	250,405.43
34	Allocation to Major Capital Reserve Fund	862,320.47
39	Allocation to Jurisdictional Exchange Fund	10,351.41
40	Allocation to Technology Reserve Fund	45,567.22
41	Allocation to County-wide CAD Core Reserve	18,215.40
42	Allocation to Rainy Day Reserve Fund	490,970.05
51	Allocation to Downtown Special Revenue Fund	765,662.87
52	Allocation to Empire Special Revenue Fund	363,544.71
53	Allocation to Empire Program Fund	440,091.00
56	Allocation to Downtown Program Fund	42,231.73
57	Allocation to Downtown Capital Projects Fund	1,221,920.07
58	Allocation to Empire Capital Projects Fund	655,181.03
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
September 30, 2015

Total Allocations to Other Funds	19,121,664.48
Allocation from Combined Cash Fund - 99-000-100-1000	(19,121,664.48)
Zero Proof if Allocations Balance	.00