

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

<b>MEETING DATE</b> August 20, 2013	<b>AGENDA ITEM NUMBER</b>
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TO: Mayor Shoji and City Councilors

FROM: Susanne Baker, Finance Director

THROUGH: Rodger Craddock, City Manager

ISSUE: July 2013 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. Routinely, the City’s six bank statements (Accounts Payable, Payroll, Local Government Investment Pool, Umpqua Bank State Pool, Incoming Grants, 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 for with 8% of the fiscal year having elapsed. General Fund Property Tax Collections are at 0% of budget.

The **Balance Sheet** shows Beginning Balance (Unaudited Fund Balance 7/1/13); (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. Fiscal Year 2013 will remain open through mid-August to pay outstanding invoices and will be summarized through the audit process.

Balance Sheet Fund	Beginning Fund Balance FYE14 Unaudited	(Used) Earned	Ending Fund Balance
General	2,698,940.36	(667,263.22)	2,031,677.14
Gas Tax	273,572.77	(32,115.52)	241,457.25
Wastewater	2,223,783.40	(236,629.14)	1,987,154.26
Hotel/Motel	142,241.38	(48,186.77)	94,054.61
Library	467,042.08	(57,940.09)	409,101.99
Bldg. Codes	302,725.70	(12,937.12)	289,788.58
9-1-1	117,751.02	8,146.94	125,897.96

The **Combined Cash Investment Report** shows total combined cash of \$20,016,218.36 (see table below).

Combined Cash Accounts:

Accts Payable	*27,469.63	Sweep	Timing, checks paid in July; normal \$150,000 sweep balance
Payroll	*(49,010.42)	Sweep	Timing, checks paid in July; normal zero sweep balance
Local Government Investment Pool (LGIP)	14,234,827.72	Investment On Demand	0.05400 % annualized interest rate: 02/04/2013
Umpqua, State Pool Account	*991,496.41	Operations	0.15 % annualized interest rate: 02/28/13; 100% collateralization effective 1-1-10; Division of State Finance Administrative Decision
Umpqua Bank Incoming Grants	*0	Operations	Incoming grant account balance
LGIP – Jurisdictional Account	4,811,435.02	Unallocated	0.05400 % annualized interest rate: 02/04/2013
Cash Allocated*	969,955.62	Across funds	See Cash Allocation Reconciliation
<b>COMBINED CASH</b>	(allocated* & unallocated)	Umpqua Bank LGIP LGIP	Operations (allocated) \$* 969,955.62 Investment(allocated) 14,234,827.72 Investment(unallocated) 4,811,435.02
<b>TOTAL COMBINED CASH</b>			<b>\$ 20,016,218.36</b>
<b>Less Unallocated Cash</b>		Nonspendable Jurisdictional Exchange & Library	<b>\$ (4,861,617.81)</b>
<b>Total Cash Allocated to Other Funds</b>			<b>\$ 15,154,600.55</b>

\*27,469.63 + (49,010.42) + 991,496.41 = \$969,955.62 Umpqua Operations Allocated

<b>Entities</b>	<b>Fund Numbers</b>	<b>Cash Allocated*</b>
City of Coos Bay	1-32,34, 39-42	\$ 10,357,805.63
<b>Total City of Coos Bay</b>		
<b>Urban Renewal Agency</b>	51-61	4,643,670.83
<b>Coos Bay – North Bend Visitors Convention Bureau</b>	33	153,124.09
<b>Total Cash Allocated</b>		\$ 15,154,600.55

\*Umpqua Operations \$969,955.62 + LGIP Investment 14,234,827.72 - Library (50,182.79) = \$15,154,600.55 Cash Allocated

**DISADVANTAGES:**

None

**BUDGET:**

The cash carryover is secure (fully collateralized or held in State's Local Government Investment Pool) and available for operations.

**ACTION:**

If it pleases the Council, accept the monthly Fund Summary, Balance Sheet, and Combined Cash Reports for July 31, 2013.

Attachments:

- Fund Summary July 31, 2013 (7 pages)
- Balance Sheet July 31, 2013 (7 pages)
- Combined Cash Investment July 31, 2013 (1 pages)

City of Coos Bay  
Fund Summary  
For the 1 Months Ending July 31, 2013

General Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	2,482,848.00	2,482,848.00	.0
Property Taxes	.00	.00	5,144,855.00	5,144,855.00	.0
Franchise Taxes	.00	.00	1,570,000.00	1,570,000.00	.0
Licenses & Permits	6,141.75	6,141.75	107,300.00	101,158.25	5.7
Fines, Grants & State Revenues	9,367.59	9,367.59	666,054.00	656,686.41	1.4
Use Of Money & Property	9,297.93	9,297.93	91,000.00	81,702.07	10.2
Services	6,929.17	6,929.17	529,698.00	522,768.83	1.3
Other Revenue	( 1.00 )	( 1.00 )	27,020.00	27,021.00	.0
Other Financing Sources	.00	.00	410,733.00	410,733.00	.0
Total Fund Revenue	31,735.44	31,735.44	11,029,508.00	10,997,772.56	.3
<u>Expenditures</u>					
City Council	22,598.97	22,598.97	77,600.00	55,001.03	29.1
City Manager	11,628.80	11,628.80	163,907.00	152,278.20	7.1
Urban Renewal Administration	22,327.36	22,327.36	325,623.00	303,295.64	6.9
Finance Department/accounting	17,925.35	17,925.35	247,540.00	229,614.65	7.2
City Attorney	4,652.87	4,652.87	76,059.00	71,406.13	6.1
City Hall	9,910.49	9,910.49	105,970.00	96,059.51	9.4
Community Promotion & Support	3,900.00	3,900.00	35,640.00	31,740.00	10.9
Non-departmental	7,832.52	7,832.52	264,061.00	256,228.48	3.0
Other Financing Uses	58,154.86	58,154.86	1,750,860.00	1,692,705.14	3.3
Police Administration	259,598.09	259,598.09	3,811,336.00	3,551,737.91	6.8
Police Support Services	58,767.72	58,767.72	788,056.00	729,288.28	7.5
Codes Enforcement	3,811.69	3,811.69	76,106.00	72,294.31	5.0
Fire Department Operations	171,713.04	171,713.04	2,463,925.00	2,292,211.96	7.0
C.S. Planning Division	21,141.05	21,141.05	255,290.00	234,148.95	8.3
Coastal Implementation Grant	.00	.00	34,400.00	34,400.00	.0
Engineering Division	8,533.74	8,533.74	122,439.00	113,905.26	7.0
Parks Division	16,502.11	16,502.11	430,696.00	414,193.89	3.8
Total Fund Expenditures	698,998.66	698,998.66	11,029,508.00	10,330,509.34	6.3
Net Revenue Over Expenditures	( 667,263.22 )	( 667,263.22 )	.00	667,263.22	.0

City of Coos Bay  
Fund Summary  
For the 1 Months Ending July 31, 2013

Gas Tax Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	130,000.00	130,000.00	.0
Revenue From Other Agencies	.00	.00	870,000.00	870,000.00	.0
Use Of Money & Property	95.22	95.22	800.00	704.78	11.9
Miscellaneous	814.02	814.02	10,000.00	9,185.98	8.1
Transfer From GF	.00	.00	41,342.00	41,342.00	.0
Total Fund Revenue	<u>909.24</u>	<u>909.24</u>	<u>1,052,142.00</u>	<u>1,051,232.76</u>	<u>.1</u>
 <u>Expenditures</u>					
Maintenance Department	<u>33,024.76</u>	<u>33,024.76</u>	<u>1,052,142.00</u>	<u>1,019,117.24</u>	<u>3.1</u>
Total Fund Expenditures	<u>33,024.76</u>	<u>33,024.76</u>	<u>1,052,142.00</u>	<u>1,019,117.24</u>	<u>3.1</u>
Net Revenue Over Expenditures	<u>( 32,115.52 )</u>	<u>( 32,115.52 )</u>	<u>.00</u>	<u>32,115.52</u>	<u>.0</u>

City of Coos Bay  
Fund Summary  
For the 1 Months Ending July 31, 2013

Wastewater Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	1,500,000.00	1,500,000.00	.0
Revenue From Other Agencies	.00	.00	175,000.00	175,000.00	.0
Use Of Money & Property	832.02	832.02	9,000.00	8,167.98	9.2
Current Services	826.92	826.92	4,782,340.00	4,781,513.08	.0
Miscellaneous	1,045.00	1,045.00	.00	( 1,045.00 )	.0
<b>Total Fund Revenue</b>	<b>2,703.94</b>	<b>2,703.94</b>	<b>6,466,340.00</b>	<b>6,463,636.06</b>	<b>.0</b>
<u>Expenditures</u>					
W/w Administration	9,619.92	9,619.92	3,286,473.00	3,276,853.08	.3
Plant #1	91,289.92	91,289.92	1,162,276.00	1,070,986.08	7.9
Plant #2	58,604.78	58,604.78	765,060.00	706,455.22	7.7
Sanitary & Storm Drain	55,711.78	55,711.78	841,917.00	786,205.22	6.6
Stormwater	24,106.68	24,106.68	410,614.00	386,507.32	5.9
<b>Total Fund Expenditures</b>	<b>239,333.08</b>	<b>239,333.08</b>	<b>6,466,340.00</b>	<b>6,227,006.92</b>	<b>3.7</b>
<b>Net Revenue Over Expenditures</b>	<b>( 236,629.14 )</b>	<b>( 236,629.14 )</b>	<b>.00</b>	<b>236,629.14</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 1 Months Ending July 31, 2013

Hotel/Motel Tax Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	52,028.00	52,028.00	.0
Taxes	.00	.00	479,980.00	479,980.00	.0
Use Of Money & Property	207.09	207.09	820.00	612.91	25.3
Visitor Center Revenue	991.12	991.12	8,000.00	7,008.88	12.4
Other Revenue	49.32	49.32	3,000.00	2,950.68	1.6
Transfer From General Fund	.00	.00	171,474.00	171,474.00	.0
Total Fund Revenue	<u>1,247.53</u>	<u>1,247.53</u>	<u>715,302.00</u>	<u>714,054.47</u>	<u>.2</u>
 <u>Expenditures</u>					
Hotel/motel Tax Fund	<u>49,434.30</u>	<u>49,434.30</u>	<u>715,302.00</u>	<u>665,867.70</u>	<u>6.9</u>
Total Fund Expenditures	<u>49,434.30</u>	<u>49,434.30</u>	<u>715,302.00</u>	<u>665,867.70</u>	<u>6.9</u>
Net Revenue Over Expenditures	<u>( 48,186.77 )</u>	<u>( 48,186.77 )</u>	<u>.00</u>	<u>48,186.77</u>	<u>.0</u>

City of Coos Bay  
Fund Summary  
For the 1 Months Ending July 31, 2013

Library Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	387,000.00	387,000.00	.0
Revenue From Other Agencies	.00	.00	929,500.00	929,500.00	.0
Use Of Money & Property	209.95	209.95	3,300.00	3,090.05	6.4
Current Services	1,915.95	1,915.95	90,743.00	88,827.05	2.1
Other Revenue	147.97	147.97	19,000.00	18,852.03	.8
Total Fund Revenue	<u>2,273.87</u>	<u>2,273.87</u>	<u>1,429,543.00</u>	<u>1,427,269.13</u>	<u>.2</u>
 <u>Expenditures</u>					
Library Fund	<u>60,213.96</u>	<u>60,213.96</u>	<u>1,429,543.00</u>	<u>1,369,329.04</u>	<u>4.2</u>
Total Fund Expenditures	<u>60,213.96</u>	<u>60,213.96</u>	<u>1,429,543.00</u>	<u>1,369,329.04</u>	<u>4.2</u>
Net Revenue Over Expenditures	<u>( 57,940.09 )</u>	<u>( 57,940.09 )</u>	<u>.00</u>	<u>57,940.09</u>	<u>.0</u>



City of Coos Bay  
Fund Summary  
For the 1 Months Ending July 31, 2013

Building Codes Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	284,000.00	284,000.00	.0
Licenses & Permits	9,728.80	9,728.80	228,100.00	218,371.20	4.3
Use Of Money & Property	161.55	161.55	1,500.00	1,338.45	10.8
Other Income	.00	.00	500.00	500.00	.0
Total Fund Revenue	9,890.35	9,890.35	514,100.00	504,209.65	1.9
<u>Expenditures</u>					
Codes Department	22,827.47	22,827.47	514,100.00	491,272.53	4.4
Total Fund Expenditures	22,827.47	22,827.47	514,100.00	491,272.53	4.4
Net Revenue Over Expenditures	( 12,937.12 )	( 12,937.12 )	.00	12,937.12	.0

City of Coos Bay  
Fund Summary  
For the 1 Months Ending July 31, 2013

9-1-1 Tax Fund

	<u>Period Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
<u>Revenue</u>					
Carryover	.00	.00	105,000.00	105,000.00	.0
Revenue From Other Agencies	23,689.78	23,689.78	165,092.00	141,402.22	14.4
Use Of Money & Property	39.90	39.90	100.00	60.10	39.9
	<u>23,729.68</u>	<u>23,729.68</u>	<u>270,192.00</u>	<u>246,462.32</u>	<u>8.8</u>
<u>Expenditures</u>					
9-1-1 Tax Fund	15,582.74	15,582.74	270,192.00	254,609.26	5.8
	<u>15,582.74</u>	<u>15,582.74</u>	<u>270,192.00</u>	<u>254,609.26</u>	<u>5.8</u>
Net Revenue Over Expenditures	<u>8,146.94</u>	<u>8,146.94</u>	<u>.00</u>	<u>( 8,146.94 )</u>	<u>.0</u>

City of Coos Bay

Balance Sheet

July 31, 2013

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	2,187,973.36	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	( 5,511.99)	
01-000-100-1201	Accounts Receivable	4,652.53	
01-000-100-1202	Assessments Receivable Dist 72	206,285.37	
01-000-100-1204	Taxes Receivable	624,734.06	
01-000-100-1207	Accounts Receivable-Unapplied	( 13,133.43)	
01-000-100-1208	Assessments Receivable Dist 78	21,413.03	
01-000-100-1209	Assessments Receivable Dist 99	439,071.54	
01-000-100-1299	AR/FS	45,421.77	
01-000-100-1350	Postage Inventory	46.15	
01-000-100-1405	Long Term A/R City Loan to JE	118,094.16	
	Total Assets		<u>3,629,846.55</u>

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2001	Accounts Payable	2,471.77	
01-000-200-2015	Unclaimed Property Liability	194.95	
01-000-200-2034	Insurance Payable	82,920.82	
01-000-200-2035	P.E.R.S. Payable	92,649.58	
01-000-200-2040	Deferred Tax Revenue	624,734.06	
01-000-200-2041	Deferred Revenue - Dist 72	206,285.37	
01-000-200-2043	Deferred Revenue - District 78	21,413.03	
01-000-200-2044	Deferred Revenue - District 99	439,071.54	
01-000-200-2046	Deferred Revenue City Loan JE	118,094.16	
01-000-200-2099	AP/FS	10,334.13	
	Total Liabilities		1,598,169.41

FUND EQUITY

	Unappropriated Fund Balance:		
01-000-200-2500	Fund Balance	2,698,940.36	
	Revenue over Expenditures - YTD	( 667,263.22 )	
	Balance - Current Date	2,031,677.14	
	Total Fund Equity		<u>2,031,677.14</u>
	Total Liabilities and Equity		<u>3,629,846.55</u>

City of Coos Bay  
 Balance Sheet  
 July 31, 2013

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	239,568.97	
02-000-100-1201	Accounts Receivable	2,042.30	
		<u>                    </u>	
	Total Assets		<u><u>241,611.27</u></u>

LIABILITIES AND EQUITY

LIABILITIES

02-000-200-2001	Accounts Payable	111.49	
02-000-200-2099	AP/FS	42.53	
		<u>                    </u>	
	Total Liabilities		154.02

FUND EQUITY

	Unappropriated Fund Balance:		
02-000-200-2500	Fund Balance	273,572.77	
	Revenue over Expenditures - YTD	( 32,115.52 )	
		<u>                    </u>	
	Balance - Current Date	241,457.25	
		<u>                    </u>	
	Total Fund Equity		<u>241,457.25</u>
	Total Liabilities and Equity		<u><u>241,611.27</u></u>

City of Coos Bay  
 Balance Sheet  
 July 31, 2013

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	1,908,507.15	
03-000-100-1201	Accounts Receivable	148,275.85	
03-000-100-1299	AR/FS	10,000.00	
		<u>                    </u>	
	Total Assets		<u>2,066,783.00</u>

LIABILITIES AND EQUITY

LIABILITIES

03-000-200-2099	AP/FS	182.23	
		<u>                    </u>	
	Total Liabilities		182.23

FUND EQUITY

03-000-200-2520	Accrued Vac. & Comp. Liability	79,446.51	
	Unappropriated Fund Balance:		
03-000-200-2500	Fund Balance	2,223,783.40	
	Revenue over Expenditures - YTD	( 236,629.14 )	
		<u>                    </u>	
	Balance - Current Date	1,987,154.26	
		<u>                    </u>	
	Total Fund Equity		<u>2,066,600.77</u>
	Total Liabilities and Equity		<u>2,066,783.00</u>

City of Coos Bay  
 Balance Sheet  
 July 31, 2013

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund	93,208.23	
05-000-100-1299	AR/FS	977.52	
		<u>          </u>	
	Total Assets		<u>94,185.75</u>

LIABILITIES AND EQUITY

LIABILITIES

05-000-200-2001	Accounts Payable	100.77	
05-000-200-2099	AP/FS	30.37	
		<u>          </u>	
	Total Liabilities		131.14

FUND EQUITY

	Unappropriated Fund Balance:		
05-000-200-2500	Fund Balance	142,241.38	
	Revenue over Expenditures - YTD	( 48,186.77 )	
		<u>          </u>	
	Balance - Current Date	94,054.61	
		<u>          </u>	
	Total Fund Equity		<u>94,054.61</u>
	Total Liabilities and Equity		<u>94,185.75</u>

City of Coos Bay  
 Balance Sheet  
 July 31, 2013

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	338,886.94	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	50,182.79	
07-000-100-1299	AR/FS	20,286.83	
		<u>          </u>	
	Total Assets		<u><u>409,556.56</u></u>

LIABILITIES AND EQUITY

LIABILITIES

07-000-200-2001	Accounts Payable	222.57	
07-000-200-2099	AP/FS	232.00	
		<u>          </u>	
	Total Liabilities		454.57

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	50,182.79	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	416,859.29	
	Revenue over Expenditures - YTD	( 57,940.09 )	
		<u>          </u>	
	Balance - Current Date	358,919.20	
		<u>          </u>	
	Total Fund Equity		<u><u>409,101.99</u></u>
	Total Liabilities and Equity		<u><u>409,556.56</u></u>

City of Coos Bay  
 Balance Sheet  
 July 31, 2013

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund		329,858.43
	Total Assets		329,858.43
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2001	Accounts Payable		4,023.21
08-000-200-2099	AP/FS		18.22
08-000-200-2116	Sur-charge Deposit		595.17
	Total Liabilities		4,636.60
<u>FUND EQUITY</u>			
08-000-200-2520	Accrued Vac. & Comp. Liability		35,433.25
Unappropriated Fund Balance:			
08-000-200-2500	Fund Balance	302,725.70	
	Revenue over Expenditures - YTD	( 12,937.12 )	
	Balance - Current Date		289,788.58
	Total Fund Equity		325,221.83
	Total Liabilities and Equity		329,858.43



City of Coos Bay  
 Balance Sheet  
 July 31, 2013

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund	116,296.70	
10-000-100-1201	Accounts Receivable	9,769.98	
		<u>          </u>	
	Total Assets		<u>126,066.68</u>

LIABILITIES AND EQUITY

LIABILITIES

10-000-200-2099	AP/FS	168.72	
		<u>          </u>	
	Total Liabilities		168.72

FUND EQUITY

	Unappropriated Fund Balance:		
10-000-200-2500	Fund Balance	117,751.02	
	Revenue over Expenditures - YTD	8,146.94	
		<u>          </u>	
	Balance - Current Date	125,897.96	
		<u>          </u>	
	Total Fund Equity		<u>125,897.96</u>
	Total Liabilities and Equity		<u>126,066.68</u>

City of Coos Bay  
 Combined Cash Investment  
 July 31, 2013

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	27,469.63
99-000-100-1002	Cash - Checking Payroll	( 49,010.42 )
99-000-100-1003	Cash - Lgip State Pool	14,234,827.72
99-000-100-1004	Umpqua Bank - State Pool	991,496.41
99-000-100-1009	LGIP - Jurisdictional	4,811,435.02
		<hr/>
	Total Combined Cash	20,016,218.36
99-000-100-1082	FB-Nonspendable Juris Exchange	( 4,811,435.02 )
99-000-100-1090	FB-Nonspendable Library CD	( 50,182.79 )
99-000-100-1000	Cash Allocated To Other Funds	( 15,154,600.55 )
		<hr/>
	Total Unallocated Cash	.00
		<hr/> <hr/>

Cash Allocation Reconciliation

1	Allocation to General Fund	2,187,973.36
2	Allocation to Gas Tax Fund	239,568.97
3	Allocation to Wastewater Fund	1,908,507.15
5	Allocation to Hotel/Motel Tax Fund	93,208.23
7	Allocation to Library Fund	338,886.94
8	Allocation to Building Codes Fund	329,858.43
10	Allocation to 9-1-1 Tax Fund	116,296.70
11	Allocation to G.O. Bond Redemption Fund	367,638.73
12	Allocation to Revenue Bond Fund	1,925,718.41
15	Allocation to Special Improvement Fund	144,094.09
16	Allocation to Street Improvement Fund	267.87
17	Allocation to Parks Improvement Fund	94,427.73
18	Allocation to Bike/pedestrian Path Fund	23,306.18
19	Allocation to Transportation SDC Fund	14,502.83
20	Allocation to Wastewater SDC Fund	244,714.16
21	Allocation to Stormwater SDC Fund	18,845.66
29	Allocation to Wastewater Improvement Fund	1,212,809.26
32	Allocation to Trust Fund	52,452.39
33	Allocation to Coos Bay-North Bend VCB	153,124.09
34	Allocation to Major Capital Reserve Fund	472,658.84
39	Allocation to Jurisdictional Exchange Fund	20,727.71
40	Allocation to Technology Reserve Fund	122,971.47
41	Allocation to County-wide CAD Core Reserve	31,790.93
42	Allocation to Rainy Day Reserve Fund	396,579.59
51	Allocation to Downtown Special Revenue Fund	224,865.59
52	Allocation to Empire Special Revenue Fund	63,152.26
53	Allocation to Empire Program Fund	434,968.01
54	Allocation to Downtown Bond Fund	1,033.66
56	Allocation to Downtown Program Fund	23,355.02
57	Allocation to Downtown Capital Projects Fund	1,758,978.69
58	Allocation to Empire Capital Projects Fund	1,229,284.17
60	Allocation to Downtown Bond Reserve Fund	682,204.03
61	Allocation to Empire Bond Reserve Fund	225,829.40
		<hr/>
	Total Allocations to Other Funds	15,154,600.55
	Allocation from Combined Cash Fund - 99-000-100-1000	( 15,154,600.55 )
		<hr/>
	Zero Proof if Allocations Balance	.00
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City of Coos Bay  
Accounts Payable Allocation Fund  
July 31, 2013

Payables

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Accounts Payable Allocation Reconciliation

1 Allocation to General Fund	(	2,471.77 )
2 Allocation to Gas Tax Fund	(	111.49 )
5 Allocation to Hotel/Motel Tax Fund	(	100.77 )
7 Allocation to Library Fund	(	222.57 )
8 Allocation to Building Codes Fund	(	4,023.21 )
29 Allocation to Wastewater Improvement Fund	(	5,805.00 )
57 Allocation to Downtown Capital Projects Fund	(	1,188.00 )
		_____
Total Allocations to Other Funds	(	13,922.81 )
		_____
Zero Proof if Allocations Balance	(	13,922.81 )
		_____