

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

<b>MEETING DATE</b> September 17, 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: August 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 17% of the fiscal year having elapsed. General Fund Property Tax Collections are at .8% 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.

Balance Sheet Fund	Beginning Fund Balance FYE14 Unaudited	(Used) Earned	Ending Fund Balance
General	2,723,916.61	(1,360,481.24)	1,363,435.37
Gas Tax	273,572.77	(81,712.84)	191,859.93
Wastewater	2,223,783.40	(104,861.75)	2,118,921.65
Hotel/Motel	142,665.29	(80,265.73)	62,399.56
Library	425,929.60	(156,597.58)	319,537.85
Bldg. Codes	302,725.70	(26,440.11)	276,285.59
9-1-1	133,955.75	(23,897.40)	110,058.35

The **Combined Cash Investment Report** shows total combined cash of \$19,193,501.59 (see table below).

Combined Cash Accounts:

Accts Payable	*32,646.12	Sweep	Timing, checks paid in August; normal \$150,000 sweep balance
Payroll	*(61,096.63)	Sweep	Timing, checks paid in August; normal zero sweep balance
Local Government Investment Pool (LGIP)	13,563,693.42	Investment On Demand	0.05400 % annualized interest rate: 02/04/2013
Umpqua, State Pool Account	*844,616.99	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	4,813,641.69	Unallocated	0.05400 % annualized interest rate: 02/04/2013
Cash Allocated*	816,166.48	Across funds	See Cash Allocation Reconciliation
<b>COMBINED CASH</b>	(allocated* & unallocated)	Umpqua Bank LGIP LGIP	Operations (allocated) \$ 816,166.48 Investment(allocated)* 13,563,693.42 Investment(unallocated) 4,813,641.69
<b>TOTAL COMBINED CASH</b>			<b>\$ 19,193,501.59</b>
<b>Less Unallocated Cash</b>		Nonspendable Jurisdictional Exchange & Library	<b>\$ (4,863,847.52)</b>
<b>Total Cash Allocated to Other Funds</b>			<b>\$ 14,329,654.07</b>

\*32,646.12 + (61,096.63) + 844,616.99 = \$816,166.48 Umpqua Operations Allocated

<b>Entities</b>	<b>Fund Numbers</b>	<b>Cash Allocated*</b>
City of Coos Bay	1-32,34, 39-42	\$ 9,567,097.98
<b>Total City of Coos Bay</b>		
<b>Urban Renewal Agency</b>	51-61	4,623,495.27
<b>Coos Bay – North Bend Visitors Convention Bureau</b>	33	139,060.82
<b>Total Cash Allocated</b>		\$ 14,329,654.07

\*Umpqua Operations \$816,166.48 + LGIP Investment 13,563,693.42 - Library (50,205.83) = \$14,329,654.07 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 August 31, 2013.

Attachments:

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

City of Coos Bay  
Fund Summary  
For the 2 Months Ending August 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	40,214.74	40,214.74	5,144,855.00	5,104,640.26	.8
Franchise Taxes	86,951.59	86,951.59	1,570,000.00	1,483,048.41	5.5
Licenses & Permits	2,938.03	9,079.78	107,300.00	98,220.22	8.5
Fines, Grants & State Revenues	40,166.20	49,533.79	666,054.00	616,520.21	7.4
Use Of Money & Property	6,849.89	16,147.82	91,000.00	74,852.18	17.7
Services	1,660.00	8,589.17	529,698.00	521,108.83	1.6
Other Revenue	159.80	158.80	27,020.00	26,861.20	.6
Other Financing Sources	.00	.00	410,733.00	410,733.00	.0
Total Fund Revenue	178,940.25	210,675.69	11,029,508.00	10,818,832.31	1.9
<u>Expenditures</u>					
City Council	928.47	23,527.44	77,600.00	54,072.56	30.3
City Manager	13,555.54	25,184.34	163,907.00	138,722.66	15.4
Urban Renewal Administration	41,008.46	63,335.82	325,623.00	262,287.18	19.5
Finance Department/accounting	21,022.96	38,948.31	247,540.00	208,591.69	15.7
City Attorney	4,522.99	9,175.86	76,059.00	66,883.14	12.1
City Hall	6,232.51	16,143.00	105,970.00	89,827.00	15.2
Community Promotion & Support	.00	3,900.00	35,640.00	31,740.00	10.9
Non-departmental	131,445.74	139,278.26	264,061.00	124,782.74	52.7
Other Financing Uses	.00	58,154.86	1,750,860.00	1,692,705.14	3.3
Police Administration	278,191.71	537,789.80	3,811,336.00	3,273,546.20	14.1
Police Support Services	59,411.59	118,179.31	788,056.00	669,876.69	15.0
Codes Enforcement	4,072.02	7,883.71	76,106.00	68,222.29	10.4
Fire Department Operations	196,248.81	367,961.85	2,463,925.00	2,095,963.15	14.9
C.S. Planning Division	15,977.47	37,118.52	255,290.00	218,171.48	14.5
Coastal Implementation Grant	.00	.00	34,400.00	34,400.00	.0
Engineering Division	10,171.54	18,705.28	122,439.00	103,733.72	15.3
Parks Division	89,368.46	105,870.57	430,696.00	324,825.43	24.6
Total Fund Expenditures	872,158.27	1,571,156.93	11,029,508.00	9,458,351.07	14.3
Net Revenue Over Expenditures	( 693,218.02 )	( 1,360,481.24 )	.00	1,360,481.24	.0

City of Coos Bay  
Fund Summary  
For the 2 Months Ending August 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	67,241.08	67,241.08	870,000.00	802,758.92	7.7
Use Of Money & Property	109.98	205.20	800.00	594.80	25.7
Miscellaneous	653.06	1,467.08	10,000.00	8,532.92	14.7
Transfer From GF	.00	.00	41,342.00	41,342.00	.0
Total Fund Revenue	68,004.12	68,913.36	1,052,142.00	983,228.64	6.6
<u>Expenditures</u>					
Maintenance Department	117,601.44	150,626.20	1,052,142.00	901,515.80	14.3
Total Fund Expenditures	117,601.44	150,626.20	1,052,142.00	901,515.80	14.3
Net Revenue Over Expenditures	( 49,597.32 )	( 81,712.84 )	.00	81,712.84	.0

City of Coos Bay  
Fund Summary  
For the 2 Months Ending August 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	1,061.35	1,893.37	9,000.00	7,106.63	21.0
Current Services	411,692.89	412,519.81	4,782,340.00	4,369,820.19	8.6
Miscellaneous	.00	1,045.00	.00	( 1,045.00 )	.0
<b>Total Fund Revenue</b>	<b>412,754.24</b>	<b>415,458.18</b>	<b>6,466,340.00</b>	<b>6,050,881.82</b>	<b>6.4</b>
<u>Expenditures</u>					
W/w Administration	15,285.35	24,905.27	3,286,473.00	3,261,567.73	.8
Plant #1	98,106.63	189,396.55	1,162,276.00	972,879.45	16.3
Plant #2	59,954.30	118,559.08	765,060.00	646,500.92	15.5
Sanitary & Storm Drain	73,652.26	129,364.04	841,917.00	712,552.96	15.4
Stormwater	33,988.31	58,094.99	410,614.00	352,519.01	14.2
<b>Total Fund Expenditures</b>	<b>280,986.85</b>	<b>520,319.93</b>	<b>6,466,340.00</b>	<b>5,946,020.07</b>	<b>8.1</b>
<b>Net Revenue Over Expenditures</b>	<b>131,767.39</b>	<b>( 104,861.75 )</b>	<b>.00</b>	<b>104,861.75</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 2 Months Ending August 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	42.72	249.81	820.00	570.19	30.5
Visitor Center Revenue	1,112.68	2,103.80	8,000.00	5,896.20	26.3
Other Revenue	50.67	99.99	3,000.00	2,900.01	3.3
Transfer From General Fund	.00	.00	171,474.00	171,474.00	.0
Total Fund Revenue	1,206.07	2,453.60	715,302.00	712,848.40	.3
<u>Expenditures</u>					
Hotel/motel Tax Fund	33,285.03	82,719.33	715,302.00	632,582.67	11.6
Total Fund Expenditures	33,285.03	82,719.33	715,302.00	632,582.67	11.6
Net Revenue Over Expenditures	( 32,078.96 )	( 80,265.73 )	.00	80,265.73	.0

City of Coos Bay  
Fund Summary  
For the 2 Months Ending August 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	238.61	448.56	3,300.00	2,851.44	13.6
Current Services	1,701.97	3,617.92	90,743.00	87,125.08	4.0
Other Revenue	539.98	687.95	19,000.00	18,312.05	3.6
Total Fund Revenue	<u>2,480.56</u>	<u>4,754.43</u>	<u>1,429,543.00</u>	<u>1,424,788.57</u>	<u>.3</u>
<u>Expenditures</u>					
Library Fund	<u>101,138.05</u>	<u>161,352.01</u>	<u>1,429,543.00</u>	<u>1,268,190.99</u>	<u>11.3</u>
Total Fund Expenditures	<u>101,138.05</u>	<u>161,352.01</u>	<u>1,429,543.00</u>	<u>1,268,190.99</u>	<u>11.3</u>
Net Revenue Over Expenditures	<u>( 98,657.49 )</u>	<u>( 156,597.58 )</u>	<u>.00</u>	<u>156,597.58</u>	<u>.0</u>



City of Coos Bay  
Fund Summary  
For the 2 Months Ending August 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	21,933.88	31,662.68	228,100.00	196,437.32	13.9
Use Of Money & Property	151.42	312.97	1,500.00	1,187.03	20.9
Other Income	.00	.00	500.00	500.00	.0
Total Fund Revenue	22,085.30	31,975.65	514,100.00	482,124.35	6.2
<u>Expenditures</u>					
Codes Department	35,588.29	58,415.76	514,100.00	455,684.24	11.4
Total Fund Expenditures	35,588.29	58,415.76	514,100.00	455,684.24	11.4
Net Revenue Over Expenditures	( 13,502.99 )	( 26,440.11 )	.00	26,440.11	.0

City of Coos Bay  
Fund Summary  
For the 2 Months Ending August 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	185.11	7,670.16	165,092.00	157,421.84	4.7
Use Of Money & Property	53.39	93.29	100.00	6.71	93.3
	<u>238.50</u>	<u>7,763.45</u>	<u>270,192.00</u>	<u>262,428.55</u>	<u>2.9</u>
<u>Expenditures</u>					
9-1-1 Tax Fund	16,078.11	31,660.85	270,192.00	238,531.15	11.7
	<u>16,078.11</u>	<u>31,660.85</u>	<u>270,192.00</u>	<u>238,531.15</u>	<u>11.7</u>
Net Revenue Over Expenditures	<u>( 15,839.61 )</u>	<u>( 23,897.40 )</u>	<u>.00</u>	<u>23,897.40</u>	<u>.0</u>

City of Coos Bay  
Combined Cash Investment  
August 31, 2013

Combined Cash Accounts

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Cash Allocation Reconciliation

1 Allocation to General Fund	1,501,750.47
2 Allocation to Gas Tax Fund	189,817.63
3 Allocation to Wastewater Fund	2,083,808.78
5 Allocation to Hotel/Motel Tax Fund	62,399.56
7 Allocation to Library Fund	269,132.02
8 Allocation to Building Codes Fund	313,630.97
10 Allocation to 9-1-1 Tax Fund	101,545.42
	_____
Total Allocations to Other Funds	4,522,084.85
	_____
Zero Proof if Allocations Balance	4,522,084.85
	_____

City of Coos Bay  
 Balance Sheet  
 August 31, 2013

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	1,501,750.47	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	17,348.37	
01-000-100-1201	Accounts Receivable	3,754.78	
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	( 1,659.96 )	
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	30,283.93	
01-000-100-1350	Postage Inventory	264.77	
01-000-100-1405	Long Term A/R City Loan to JE	118,094.16	
	Total Assets		<u>2,962,140.52</u>

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2015	Unclaimed Property Liability	194.95	
01-000-200-2034	Insurance Payable	83,480.55	
01-000-200-2035	P.E.R.S. Payable	95,431.49	
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	10,000.00	
	Total Liabilities		1,598,705.15

FUND EQUITY

	Unappropriated Fund Balance:		
01-000-200-2500	Fund Balance	2,723,916.61	
	Revenue over Expenditures - YTD	( 1,360,481.24 )	
	Balance - Current Date	<u>1,363,435.37</u>	
	Total Fund Equity		<u>1,363,435.37</u>
	Total Liabilities and Equity		<u>2,962,140.52</u>

City of Coos Bay  
 Balance Sheet  
 August 31, 2013

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	189,817.63	
02-000-100-1201	Accounts Receivable	2,042.30	
		<u>          </u>	
	Total Assets		<u>191,859.93</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
02-000-200-2500	Fund Balance	273,572.77	
	Revenue over Expenditures - YTD	( 81,712.84 )	
		<u>          </u>	
	Balance - Current Date		<u>191,859.93</u>
	Total Fund Equity		<u>191,859.93</u>
	Total Liabilities and Equity		<u>191,859.93</u>

City of Coos Bay  
 Balance Sheet  
 August 31, 2013

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	2,083,808.78	
03-000-100-1201	Accounts Receivable	104,559.38	
03-000-100-1299	AR/FS	10,000.00	
			<u>2,198,368.16</u>
	Total Assets		<u>2,198,368.16</u>

LIABILITIES AND EQUITY

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	( 104,861.75 )	
	Balance - Current Date		<u>2,118,921.65</u>
	Total Fund Equity		<u>2,198,368.16</u>
	Total Liabilities and Equity		<u>2,198,368.16</u>

City of Coos Bay  
Balance Sheet  
August 31, 2013

Hotel/Motel Tax Fund

<u>ASSETS</u>			
05-000-100-1001	Cash - Combined Fund	62,399.56	
	Total Assets		<u>62,399.56</u>
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
	Unappropriated Fund Balance:		
05-000-200-2500	Fund Balance	142,665.29	
	Revenue over Expenditures - YTD	( 80,265.73 )	
	Balance - Current Date	62,399.56	
	Total Fund Equity		<u>62,399.56</u>
	Total Liabilities and Equity		<u>62,399.56</u>

City of Coos Bay  
 Balance Sheet  
 August 31, 2013

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	269,132.02	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	50,205.83	
		<u>                    </u>	
	Total Assets		<u><u>319,537.85</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	50,205.83	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	425,929.60	
	Revenue over Expenditures - YTD	( 156,597.58 )	
		<u>                    </u>	
	Balance - Current Date	269,332.02	
		<u>                    </u>	
	Total Fund Equity		<u><u>319,537.85</u></u>
	Total Liabilities and Equity		<u><u>319,537.85</u></u>



City of Coos Bay  
 Balance Sheet  
 August 31, 2013

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund		313,630.97
	Total Assets		313,630.97
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2116	Sur-charge Deposit		1,912.13
	Total Liabilities		1,912.13
<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	( 26,440.11 )	
	Balance - Current Date		276,285.59
	Total Fund Equity		311,718.84
	Total Liabilities and Equity		313,630.97

City of Coos Bay  
 Balance Sheet  
 August 31, 2013

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund	101,545.42	
10-000-100-1201	Accounts Receivable	8,512.93	
		<u>          </u>	
	Total Assets		<u>110,058.35</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
10-000-200-2500	Fund Balance	133,955.75	
	Revenue over Expenditures - YTD	( 23,897.40 )	
		<u>          </u>	
	Balance - Current Date		<u>110,058.35</u>
	Total Fund Equity		<u>110,058.35</u>
	Total Liabilities and Equity		<u>110,058.35</u>

City of Coos Bay  
 Combined Cash Investment  
 August 31, 2013

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	32,646.12
99-000-100-1002	Cash - Checking Payroll	( 61,096.63 )
99-000-100-1003	Cash - Lgip State Pool	13,563,693.42
99-000-100-1004	Umpqua Bank - State Pool	844,616.99
99-000-100-1009	LGIP - Jurisdictional	4,813,641.69
		<hr/>
	Total Combined Cash	19,193,501.59
99-000-100-1082	FB-Nonspendable Juris Exchange	( 4,813,641.69 )
99-000-100-1090	FB-Nonspendable Library CD	( 50,205.83 )
99-000-100-1000	Cash Allocated To Other Funds	( 14,329,654.07 )
		<hr/>
	Total Unallocated Cash	<u>.00</u>

Cash Allocation Reconciliation

1	Allocation to General Fund	1,501,750.47
2	Allocation to Gas Tax Fund	189,817.63
3	Allocation to Wastewater Fund	2,083,808.78
5	Allocation to Hotel/Motel Tax Fund	62,399.56
7	Allocation to Library Fund	269,132.02
8	Allocation to Building Codes Fund	313,630.97
10	Allocation to 9-1-1 Tax Fund	101,545.42
11	Allocation to G.O. Bond Redemption Fund	191,443.70
12	Allocation to Revenue Bond Fund	1,925,718.41
15	Allocation to Special Improvement Fund	144,160.24
16	Allocation to Street Improvement Fund	267.99
17	Allocation to Parks Improvement Fund	94,285.58
18	Allocation to Bike/pedestrian Path Fund	23,996.08
19	Allocation to Transportation SDC Fund	14,509.49
20	Allocation to Wastewater SDC Fund	244,826.50
21	Allocation to Stormwater SDC Fund	18,854.31
27	Allocation to Fire Dept. Equipment Reserve	180,400.00
29	Allocation to Wastewater Improvement Fund	1,205,567.35
32	Allocation to Trust Fund	54,412.39
33	Allocation to Coos Bay-North Bend VCB	139,060.82
34	Allocation to Major Capital Reserve Fund	379,309.05
39	Allocation to Jurisdictional Exchange Fund	20,737.23
40	Allocation to Technology Reserve Fund	118,335.68
41	Allocation to County-wide CAD Core Reserve	31,427.49
42	Allocation to Rainy Day Reserve Fund	396,761.64
51	Allocation to Downtown Special Revenue Fund	232,247.82
52	Allocation to Empire Special Revenue Fund	67,835.04
53	Allocation to Empire Program Fund	435,167.69
54	Allocation to Downtown Bond Fund	1,033.66
56	Allocation to Downtown Program Fund	23,365.74
57	Allocation to Downtown Capital Projects Fund	1,726,140.76
58	Allocation to Empire Capital Projects Fund	1,229,671.13
60	Allocation to Downtown Bond Reserve Fund	682,204.03
61	Allocation to Empire Bond Reserve Fund	225,829.40

City of Coos Bay  
Combined Cash Investment  
August 31, 2013

Total Allocations to Other Funds	14,329,654.07
Allocation from Combined Cash Fund - 99-000-100-1000	( 14,329,654.07 )
	<hr/>
Zero Proof if Allocations Balance	.00
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