

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

<b>MEETING DATE</b> September 16, 2014	<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 2014 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 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 attached reports are preliminary to FYE 14 being closed with all expenses paid and revenues received. This process will be ongoing over the next month in preparation for the audit.

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 7/1/14); (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.

<b>Balance Sheet Fund</b>	<b>Unaudited Beginning Fund Balance FYE 15</b>	<b>(Used) Earned</b>	<b>Ending Fund Balance</b>
General	\$2,697,174.14	(\$1,131,290.47)	\$1,565,883.67
Gas Tax	\$264,454.60	(\$66,479.85)	\$197,974.75
Wastewater	\$1,931,073.98	(\$120,272.36)	\$1,810,801.62
Hotel/Motel	\$92,689.95	(\$77,096.48)	\$15,593.47
Library	\$572,907.39	(\$150,031.17)	\$422,876.22
Library - ESO	\$0.00	\$157,089.53	\$157,089.53
Bldg. Codes	\$278,137.37	(\$5,894.14)	\$272,243.23
9-1-1	\$125,036.86	(\$5,380.55)	\$119,656.31

The **Combined Cash Investment** report shows total combined cash of \$21,485,367.41 (see table below).

**Combined Cash Accounts:**

Accounts Payable	(\$157,174.93)	Sweep	Timing, checks paid in July; normal \$150,000 sweep balance	
Payroll	(\$43,151.64)	Sweep	Timing, checks paid in July; normal zero sweep balance	
Local Government Investment Pool (LGIP)	\$15,657,512.17	Investment On Demand	0.05400 % annualized interest rate: 02/04/2013	
Umpqua, State Pool Account	\$1,198,494.17	Operations	0.15 % annualized interest rate: 02/28/13; 100% collateralization 1-1-10; Division of State Finance Administrative Decision	
LGIP – Jurisdictional Account	\$4,829,687.64	Unallocated	0.05400 % annualized interest rate: 02/04/2013	
Cash Allocated*	\$998,167.60	Across funds	See Cash Allocation Reconciliation	
COMBINED CASH (allocated* & unallocated)	Umpqua Bank		Operations (allocated) *	\$998,167.60
	LGIP		Investment (allocated)	\$15,657,512.17
	LGIP		Investment (unallocated)	\$4,829,687.64
TOTAL COMBINED CASH	\$21,485,367.41			
Less Unallocated Cash	Nonspendable Jurisdictional Exchange & Library		(\$4,880,171.63)	
Total Cash Allocated to Other Funds	\$16,605,195.78			
* (\$157,174.93) + (\$43,151.64) + \$1,198,494.17 =		\$998,167.60	Umpqua Operations Allocated	

<b>Entities</b>	<b>Fund Numbers</b>	<b>Cash Allocated*</b>
Total City of Coos Bay	1-32,34, 39-42	\$11,829,060.71
Urban Renewal Agency	51-61	\$4,579,447.61
Coos Bay – North Bend Visitors Convention Bureau	33	196,687.46
<b>Total Cash Allocated</b>		<b>\$16,605,195.78</b>
\$998,167.60	+	\$15,657,512.17
Umpqua Operations		LGIP Investment
	+	(\$50,483.99)
		Library
	=	\$16,605,195.78
		Cash Allocated

**ADVANTAGES:**

This process provides for full public disclosure and transparency in government.

**DISADVANTAGES:**

None.

**RELATED CITY GOAL:**

Finance: Ongoing Activities Aimed at Achieving Goal Priorities - Exercise fiscal responsibility and keep the City Council actively involved in monitoring the financial health of the City.

**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 2 Months Ending August 31, 2014

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	43,488.88	43,488.88	5,228,729.00	5,185,240.12	.8
Franchise Taxes	90,775.67	90,775.67	1,625,900.00	1,535,124.33	5.6
Licenses & Permits	4,184.45	9,844.27	167,350.00	157,505.73	5.9
Fines, Grants & State Revenues	36,130.48	45,642.01	675,781.00	630,138.99	6.8
Use Of Money & Property	6,976.56	16,440.40	85,122.00	68,681.60	19.3
Services	1,537.12	49,312.62	545,090.00	495,777.38	9.1
Other Revenue	539.99	565.49	10,610.00	10,044.51	5.3
Other Financing Sources	30,530.00	30,530.00	781,943.00	751,413.00	3.9
Total Fund Revenue	214,163.15	286,599.34	11,537,890.00	11,251,290.66	2.5
<u>Expenditures</u>					
City Council	548.51	22,945.90	86,300.00	63,354.10	26.6
City Manager	9,826.61	20,927.91	128,989.00	108,061.09	16.2
Urban Renewal Administration	18,754.85	55,767.06	330,279.00	274,511.94	16.9
Finance Department/accounting	13,632.77	29,092.82	196,411.00	167,318.18	14.8
City Attorney	3,659.36	6,848.50	56,462.00	49,613.50	12.1
City Hall	4,444.30	9,050.13	110,000.00	100,949.87	8.2
Community Promotion & Support	.00	.00	25,256.00	25,256.00	.0
Non-departmental	7,564.18	158,932.19	289,513.00	130,580.81	54.9
Other Financing Uses	.00	.00	2,483,847.00	2,483,847.00	.0
Police Administration	265,554.43	527,453.16	3,735,527.00	3,208,073.84	14.1
Police Operations	( .01 )	( .01 )	.00	.01	.0
Police Support Services	47,417.98	96,076.35	757,941.00	661,864.65	12.7
Codes Enforcement	4,161.21	8,076.89	65,179.00	57,102.11	12.4
Fire Department Operations	182,903.87	377,138.10	2,390,284.00	2,013,145.90	15.8
C.S. Planning Division	14,965.10	36,047.21	300,414.00	264,366.79	12.0
Coastal Implementation Grant	.00	.00	34,400.00	34,400.00	.0
Engineering Division	7,818.07	16,449.35	120,469.00	104,019.65	13.7
Parks Division	31,755.66	53,084.25	426,619.00	373,534.75	12.4
Total Fund Expenditures	613,006.89	1,417,889.81	11,537,890.00	10,120,000.19	12.3
Net Revenue Over Expenditures	( 398,843.74 )	( 1,131,290.47 )	.00	1,131,290.47	.0

City of Coos Bay  
Fund Summary  
For the 2 Months Ending August 31, 2014

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	69,511.38	69,511.38	870,000.00	800,488.62	8.0
Use Of Money & Property	90.67	193.12	1,000.00	806.88	19.3
Miscellaneous	.00	836.17	10,000.00	9,163.83	8.4
Transfer From GF	.00	.00	1,744.00	1,744.00	.0
Total Fund Revenue	69,602.05	70,540.67	1,026,316.00	955,775.33	6.9
<u>Expenditures</u>					
Maintenance Department	68,035.94	137,020.52	1,026,316.00	889,295.48	13.4
Total Fund Expenditures	68,035.94	137,020.52	1,026,316.00	889,295.48	13.4
Net Revenue Over Expenditures	1,566.11	( 66,479.85 )	.00	66,479.85	.0

City of Coos Bay  
Fund Summary  
For the 2 Months Ending August 31, 2014

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	.00	296,568.00	296,568.00	.0
Use Of Money & Property	903.11	1,540.98	9,000.00	7,459.02	17.1
Current Services	458,153.96	459,200.22	5,011,544.00	4,552,343.78	9.2
	<u>459,057.07</u>	<u>460,741.20</u>	<u>5,967,112.00</u>	<u>5,506,370.80</u>	<u>7.7</u>
<u>Expenditures</u>					
W/w Administration	15,602.33	25,364.04	2,397,640.00	2,372,275.96	1.1
Plant #1	88,211.27	207,626.07	1,274,992.00	1,067,365.93	16.3
Plant #2	54,736.36	132,214.31	818,158.00	685,943.69	16.2
Sanitary & Storm Drain	65,893.92	145,621.02	952,552.00	806,930.98	15.3
Stormwater	31,127.74	70,188.12	523,770.00	453,581.88	13.4
	<u>255,571.62</u>	<u>581,013.56</u>	<u>5,967,112.00</u>	<u>5,386,098.44</u>	<u>9.7</u>
Net Revenue Over Expenditures	<u>203,485.45</u>	<u>( 120,272.36 )</u>	<u>.00</u>	<u>120,272.36</u>	<u>.0</u>

City of Coos Bay  
Fund Summary  
For the 2 Months Ending August 31, 2014

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	.00	.00	490,000.00	490,000.00	.0
Use Of Money & Property	.00	.61	200.00	199.39	.3
Visitor Center Revenue	949.22	2,159.05	8,000.00	5,840.95	27.0
Other Revenue	215.80	492.17	3,000.00	2,507.83	16.4
Transfer From General Fund	.00	.00	5,000.00	5,000.00	.0
Total Fund Revenue	1,165.02	2,651.83	586,200.00	583,548.17	.5
<u>Expenditures</u>					
Hotel/motel Tax Fund	27,015.39	79,748.31	586,200.00	506,451.69	13.6
Total Fund Expenditures	27,015.39	79,748.31	586,200.00	506,451.69	13.6
Net Revenue Over Expenditures	( 25,850.37 )	( 77,096.48 )	.00	77,096.48	.0

City of Coos Bay  
Fund Summary  
For the 2 Months Ending August 31, 2014

Library Fund

	<u>Period Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
<u>Revenue</u>					
Carryover	.00	.00	374,166.00	374,166.00	.0
Revenue From Other Agencies	373.79	373.79	941,000.00	940,626.21	.0
Use Of Money & Property	317.12	1,000.85	2,500.00	1,499.15	40.0
Current Services	869.20	2,060.02	19,000.00	16,939.98	10.8
Other Revenue	347.42	547.15	19,000.00	18,452.85	2.9
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Revenue	<u>1,907.53</u>	<u>3,981.81</u>	<u>1,355,666.00</u>	<u>1,351,684.19</u>	<u>.3</u>
<u>Expenditures</u>					
Library Fund	<u>67,421.43</u>	<u>154,012.98</u>	<u>1,355,666.00</u>	<u>1,201,653.02</u>	<u>11.4</u>
Total Fund Expenditures	<u>67,421.43</u>	<u>154,012.98</u>	<u>1,355,666.00</u>	<u>1,201,653.02</u>	<u>11.4</u>
Net Revenue Over Expenditures	<u>( 65,513.90 )</u>	<u>( 150,031.17 )</u>	<u>.00</u>	<u>150,031.17</u>	<u>.0</u>



City of Coos Bay  
Fund Summary  
For the 2 Months Ending August 31, 2014

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	19,887.66	35,340.94	179,537.00	144,196.06	19.7
Use Of Money & Property	136.01	278.06	50.00 (	228.06 )	556.1
Other Income	5.00	5.00	.00 (	5.00 )	.0
Total Fund Revenue	20,028.67	35,624.00	285,890.00	250,266.00	12.5
<u>Expenditures</u>					
Codes Department	18,663.23	41,518.14	285,890.00	244,371.86	14.5
Total Fund Expenditures	18,663.23	41,518.14	285,890.00	244,371.86	14.5
Net Revenue Over Expenditures	1,365.44 (	5,894.14 )	.00	5,894.14	.0

City of Coos Bay  
Fund Summary  
For the 2 Months Ending August 31, 2014

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	89,829.00	89,829.00	.0
Revenue From Other Agencies	.00	24,983.78	164,758.00	139,774.22	15.2
Use Of Money & Property	53.80	101.38	100.00	( 1.38 )	101.4
	<u>53.80</u>	<u>101.38</u>	<u>100.00</u>	<u>( 1.38 )</u>	<u>101.4</u>
 Total Fund Revenue	 <u>53.80</u>	 <u>25,085.16</u>	 <u>254,687.00</u>	 <u>229,601.84</u>	 <u>9.9</u>
 <u>Expenditures</u>					
9-1-1 Tax Fund	14,090.76	30,465.71	254,687.00	224,221.29	12.0
	<u>14,090.76</u>	<u>30,465.71</u>	<u>254,687.00</u>	<u>224,221.29</u>	<u>12.0</u>
 Total Fund Expenditures	 <u>14,090.76</u>	 <u>30,465.71</u>	 <u>254,687.00</u>	 <u>224,221.29</u>	 <u>12.0</u>
 Net Revenue Over Expenditures	 <u>( 14,036.96 )</u>	 <u>( 5,380.55 )</u>	 <u>.00</u>	 <u>5,380.55</u>	 <u>.0</u>

City of Coos Bay  
Fund Summary  
For the 2 Months Ending August 31, 2014

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	.00	.00	499,143.00	499,143.00	.0
Revenue From Other Agencies	.00	.00	5,500.00	5,500.00	.0
Use Of Money & Property	83.71	83.71	100.00	16.29	83.7
Other Revenue	1,608.47	202,980.25	75,230.00	( 127,750.25 )	269.8
	<u>1,692.18</u>	<u>203,063.96</u>	<u>758,394.00</u>	<u>555,330.04</u>	<u>26.8</u>
 <u>Expenditures</u>					
Library ESO Fund	23,619.38	45,974.43	758,394.00	712,419.57	6.1
	<u>23,619.38</u>	<u>45,974.43</u>	<u>758,394.00</u>	<u>712,419.57</u>	<u>6.1</u>
 Net Revenue Over Expenditures					
	<u>( 21,927.20 )</u>	<u>157,089.53</u>	<u>.00</u>	<u>( 157,089.53 )</u>	<u>.0</u>

City of Coos Bay  
Balance Sheet  
August 31, 2014

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	1,686,313.49	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	11,093.84	
01-000-100-1201	Accounts Receivable	54,761.96	
01-000-100-1202	Assessments Receivable Dist 72	180,216.72	
01-000-100-1204	Taxes Receivable	567,159.06	
01-000-100-1207	Accounts Receivable-Unapplied	( 622.12 )	
01-000-100-1208	Assessments Receivable Dist 78	21,413.03	
01-000-100-1209	Assessments Receivable Dist 99	442,851.97	
01-000-100-1299	AR/FS	( 67,620.16 )	
01-000-100-1350	Postage Inventory	389.62	
01-000-100-1405	Long Term A/R City Loan to JE	176,249.02	
Total Assets			3,073,006.43

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2015	Unclaimed Property Liability	978.25	
01-000-200-2034	Insurance Payable	89,841.62	
01-000-200-2035	P.E.R.S. Payable	92,039.09	
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	442,851.97	
01-000-200-2046	Deferred Revenue City Loan JE	176,249.02	
Total Liabilities			1,507,122.76

FUND EQUITY

Unappropriated Fund Balance:			
01-000-200-2500	Fund Balance	2,697,174.14	
	Revenue over Expenditures - YTD	( 1,131,290.47 )	
Balance - Current Date		1,565,883.67	
Total Fund Equity			1,565,883.67
Total Liabilities and Equity			3,073,006.43

City of Coos Bay  
Balance Sheet  
August 31, 2014

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	194,016.64	
02-000-100-1201	Accounts Receivable	3,958.11	
	Total Assets		197,974.75

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
02-000-200-2500	Fund Balance	264,454.60	
	Revenue over Expenditures - YTD	( 66,479.85 )	
	Balance - Current Date	197,974.75	
	Total Fund Equity		197,974.75
	Total Liabilities and Equity		197,974.75

City of Coos Bay  
Balance Sheet  
August 31, 2014

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	1,741,159.54	
03-000-100-1201	Accounts Receivable	145,377.48	
03-000-100-1299	AR/FS	45,000.00	
	Total Assets		1,931,537.02

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	( 120,272.36 )	
	Balance - Current Date	1,810,801.62	
	Total Fund Equity		1,931,537.02
	Total Liabilities and Equity		1,931,537.02

City of Coos Bay  
Balance Sheet  
August 31, 2014

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund		15,593.47	
	Total Assets			15,593.47

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
05-000-200-2500	Fund Balance	92,689.95		
	Revenue over Expenditures - YTD	( 77,096.48 )		
	Balance - Current Date		15,593.47	
	Total Fund Equity			15,593.47
	Total Liabilities and Equity			15,593.47

City of Coos Bay  
Balance Sheet  
August 31, 2014

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	348,340.48	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	50,483.99	
07-000-100-1299	AR/FS	23,851.75	
	Total Assets		422,876.22

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	50,483.99	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	522,423.40	
	Revenue over Expenditures - YTD	( 150,031.17 )	
	Balance - Current Date	372,392.23	
	Total Fund Equity		422,876.22
	Total Liabilities and Equity		422,876.22



City of Coos Bay  
Balance Sheet  
August 31, 2014

Building Codes Fund

ASSETS

08-000-100-1001	Cash - Combined Fund	293,011.88	
	Total Assets		293,011.88

LIABILITIES AND EQUITY

LIABILITIES

08-000-200-2116	Sur-charge Deposit	1,916.97	
	Total Liabilities		1,916.97

FUND EQUITY

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	( 5,894.14 )	
	Balance - Current Date	272,243.23	
	Total Fund Equity		291,094.91
	Total Liabilities and Equity		293,011.88

City of Coos Bay  
Balance Sheet  
August 31, 2014

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund	119,656.31	
	Total Assets		119,656.31

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
10-000-200-2500	Fund Balance	125,036.86	
	Revenue over Expenditures - YTD	( 5,380.55 )	
	Balance - Current Date	119,656.31	
	Total Fund Equity		119,656.31
	Total Liabilities and Equity		119,656.31

City of Coos Bay  
Balance Sheet  
August 31, 2014

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund	157,089.53	
	Total Assets		157,089.53

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
Revenue over Expenditures - YTD	157,089.53		
Balance - Current Date		157,089.53	
Total Fund Equity			157,089.53
Total Liabilities and Equity			157,089.53

City of Coos Bay  
Combined Cash Investment  
August 31, 2014

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	( 157,174.93 )
99-000-100-1002	Cash - Checking Payroll	( 43,151.64 )
99-000-100-1003	Cash - Lgip State Pool	15,657,512.17
99-000-100-1004	Umpqua Bank - State Pool	1,198,494.17
99-000-100-1009	LGIP - Jurisdictional	4,829,687.64
Total Combined Cash		21,485,367.41
99-000-100-1082	FB-Nonspendable Juris Exchange	( 4,829,687.64 )
99-000-100-1090	FB-Nonspendable Library CD	( 50,483.99 )
99-000-100-1000	Cash Allocated To Other Funds	( 16,605,195.78 )
Total Unallocated Cash		.00

Cash Allocation Reconciliation

1	Allocation to General Fund	1,686,313.49
2	Allocation to Gas Tax Fund	194,016.64
3	Allocation to Wastewater Fund	1,741,159.54
5	Allocation to Hotel/Motel Tax Fund	15,593.47
7	Allocation to Library Fund	348,340.48
8	Allocation to Building Codes Fund	293,011.88
10	Allocation to 9-1-1 Tax Fund	119,656.31
11	Allocation to G.O. Bond Redemption Fund	241,493.45
12	Allocation to Revenue Bond Fund	2,796,614.99
14	Allocation to Library ESO Fund	157,089.53
15	Allocation to Special Improvement Fund	144,958.94
16	Allocation to Street Improvement Fund	269.47
17	Allocation to Parks Improvement Fund	29,743.30
18	Allocation to Bike/pedestrian Path Fund	33,385.18
19	Allocation to Transportation SDC Fund	14,589.91
20	Allocation to Wastewater SDC Fund	246,183.03
21	Allocation to Stormwater SDC Fund	18,958.79
27	Allocation to Fire Dept. Equipment Reserve	214,486.37
29	Allocation to Wastewater Improvement Fund	2,564,708.14
32	Allocation to Trust Fund	58,868.50
33	Allocation to Coos Bay-North Bend VCB	196,687.46
34	Allocation to Major Capital Reserve Fund	335,350.54
39	Allocation to Jurisdictional Exchange Fund	331.48
40	Allocation to Technology Reserve Fund	68,316.75
41	Allocation to County-wide CAD Core Reserve	17,453.25
42	Allocation to Rainy Day Reserve Fund	488,167.28
51	Allocation to Downtown Special Revenue Fund	509,029.68
52	Allocation to Empire Special Revenue Fund	136,911.36
53	Allocation to Empire Program Fund	437,578.66
54	Allocation to Downtown Bond Fund	1,033.66
56	Allocation to Downtown Program Fund	41,990.64
57	Allocation to Downtown Capital Projects Fund	1,212,780.29
58	Allocation to Empire Capital Projects Fund	1,332,089.89
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, 2014

Total Allocations to Other Funds	16,605,195.78
Allocation from Combined Cash Fund - 99-000-100-1000	( 16,605,195.78 )
Zero Proof if Allocations Balance	.00