

CITY OF COOS BAY CITY COUNCIL

Agenda Staff Report

MEETING DATE October 21, 2014	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 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 **Fund Summary** shows all City funds are within appropriation levels for with 25% of the fiscal year having elapsed. General Fund Property Tax Collections are at 1.6% 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.

Balance Sheet Fund	Unaudited Beginning Fund Balance FYE 15	(Used) Earned	Ending Fund Balance
General	\$2,697,174.14	(\$1,586,183.81)	\$1,110,990.33
Gas Tax	\$264,454.60	(\$100,274.18)	\$164,180.42
Wastewater	\$1,931,073.98	\$33,082.96	\$1,964,156.94
Hotel/Motel	\$92,689.95	(\$111,207.74)	(\$18,517.79)
Library	\$572,907.39	(\$234,333.71)	\$338,573.68
Library - ESO	\$0.00	\$114,082.44	\$114,082.44
Bldg. Codes	\$278,137.37	(\$13,570.14)	\$264,567.23
9-1-1	\$125,036.86	(\$22,581.61)	\$102,455.25

The **Combined Cash Investment** report shows total combined cash of \$20,734,983.32 (see table below).

Combined Cash Accounts:

Accounts Payable	(\$318,817.79)	Sweep	Timing, checks paid in July; normal \$150,000 sweep balance	
Payroll	(\$77,610.05)	Sweep	Timing, checks paid in July; normal zero sweep balance	
Local Government Investment Pool (LGIP)	\$15,158,748.40	Investment On Demand	0.05400 % annualized interest rate: 02/04/2013	
Umpqua, State Pool Account	\$1,140,831.53	Operations	0.15 % annualized interest rate: 02/28/13; 100% collateralization 1-1-10; Division of State Finance Administrative Decision	
LGIP – Jurisdictional Account	\$4,831,831.23	Unallocated	0.05400 % annualized interest rate: 02/04/2013	
Cash Allocated*	\$744,403.69	Across funds	See Cash Allocation Reconciliation	
COMBINED CASH (allocated* & unallocated)	Umpqua Bank		Operations (allocated) *	\$744,403.69
	LGIP		Investment (allocated)	\$15,158,748.40
	LGIP		Investment (unallocated)	\$4,831,831.23
TOTAL COMBINED CASH				\$20,734,983.32
Less Unallocated Cash	Nonspendable Jurisdictional Exchange & Library		(\$4,882,337.94)	
Total Cash Allocated to Other Funds				\$15,852,645.38
* (\$318,817.79) + (\$77,610.05) + \$1,140,831.53 = \$744,403.69 Umpqua Operations Allocated				

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32,34, 39-42	\$11,115,246.78
Urban Renewal Agency	51-61	\$4,563,167.71
Coos Bay – North Bend Visitors Convention Bureau	33	174,230.89
Total Cash Allocated		\$15,852,645.38
\$744,403.69	+	\$15,158,748.40
Umpqua Operations		LGIP Investment
	+	(\$50,506.71)
	=	\$15,852,645.38
		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 3 Months Ending September 30, 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	38,094.64	81,583.52	5,228,729.00	5,147,145.48	1.6
Franchise Taxes	82,598.27	173,373.94	1,625,900.00	1,452,526.06	10.7
Licenses & Permits	22,231.04	32,075.31	167,350.00	135,274.69	19.2
Fines, Grants & State Revenues	13,714.48	59,356.49	675,781.00	616,424.51	8.8
Use Of Money & Property	11,804.82	28,245.22	85,122.00	56,876.78	33.2
Services	5,582.37	54,894.99	545,090.00	490,195.01	10.1
Repayments	16,380.48	16,380.48	.00 (16,380.48)	.0
Other Revenue	7,308.69	7,874.18	10,610.00	2,735.82	74.2
Other Financing Sources	.00	30,530.00	781,943.00	751,413.00	3.9
Total Fund Revenue	197,714.79	484,314.13	11,537,890.00	11,053,575.87	4.2
<u>Expenditures</u>					
City Council	3,885.43	26,831.33	86,300.00	59,468.67	31.1
City Manager	9,940.07	30,867.98	128,989.00	98,121.02	23.9
Urban Renewal Administration	20,272.56	76,039.62	330,279.00	254,239.38	23.0
Finance Department/accounting	13,512.73	42,605.55	196,411.00	153,805.45	21.7
City Attorney	3,810.53	10,659.03	56,462.00	45,802.97	18.9
City Hall	8,810.21	17,860.34	110,000.00	92,139.66	16.2
Community Promotion & Support	.00	.00	25,256.00	25,256.00	.0
Non-departmental	9,177.23	168,109.42	289,513.00	121,403.58	58.1
Other Financing Uses	.00	.00	2,483,847.00	2,483,847.00	.0
Police Administration	281,247.38	808,700.54	3,735,527.00	2,926,826.46	21.7
Police Operations	.00 (.01)	.00	.01	.0
Police Support Services	48,842.16	144,918.51	757,941.00	613,022.49	19.1
Codes Enforcement	3,965.98	12,042.87	65,179.00	53,136.13	18.5
Fire Department Operations	178,515.39	555,653.49	2,390,284.00	1,834,630.51	23.3
C.S. Planning Division	16,990.42	53,037.63	300,414.00	247,376.37	17.7
Coastal Implementation Grant	.00	.00	34,400.00	34,400.00	.0
Engineering Division	9,333.32	25,782.67	120,469.00	94,686.33	21.4
Parks Division	44,304.72	97,388.97	426,619.00	329,230.03	22.8
Total Fund Expenditures	652,608.13	2,070,497.94	11,537,890.00	9,467,392.06	18.0
Net Revenue Over Expenditures	(454,893.34) (1,586,183.81)	.00	1,586,183.81	.0

City of Coos Bay
Fund Summary
For the 3 Months Ending September 30, 2014

Gas 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	143,572.00	143,572.00	.0
Revenue From Other Agencies	78,609.79	148,121.17	870,000.00	721,878.83	17.0
Use Of Money & Property	87.30	280.42	1,000.00	719.58	28.0
Miscellaneous	804.04	1,640.21	10,000.00	8,359.79	16.4
Transfer From GF	.00	.00	1,744.00	1,744.00	.0
	<u>79,501.13</u>	<u>150,041.80</u>	<u>1,026,316.00</u>	<u>876,274.20</u>	<u>14.6</u>
<u>Expenditures</u>					
Maintenance Department	<u>113,295.46</u>	<u>250,315.98</u>	<u>1,026,316.00</u>	<u>776,000.02</u>	<u>24.4</u>
	<u>113,295.46</u>	<u>250,315.98</u>	<u>1,026,316.00</u>	<u>776,000.02</u>	<u>24.4</u>
Net Revenue Over Expenditures	<u>(33,794.33)</u>	<u>(100,274.18)</u>	<u>.00</u>	<u>100,274.18</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 3 Months Ending September 30, 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	971.65	2,512.63	9,000.00	6,487.37	27.9
Current Services	418,878.58	878,078.80	5,011,544.00	4,133,465.20	17.5
Total Fund Revenue	419,850.23	880,591.43	5,967,112.00	5,086,520.57	14.8
<u>Expenditures</u>					
W/w Administration	15,824.02	41,188.06	2,397,640.00	2,356,451.94	1.7
Plant #1	92,911.74	300,537.81	1,274,992.00	974,454.19	23.6
Plant #2	58,697.28	190,911.59	818,158.00	627,246.41	23.3
Sanitary & Storm Drain	65,754.98	211,376.00	952,552.00	741,176.00	22.2
Stormwater	33,306.89	103,495.01	523,770.00	420,274.99	19.8
Total Fund Expenditures	266,494.91	847,508.47	5,967,112.00	5,119,603.53	14.2
Net Revenue Over Expenditures	153,355.32	33,082.96	.00	(33,082.96)	.0

City of Coos Bay
Fund Summary
For the 3 Months Ending September 30, 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	7.02	7.63	200.00	192.37	3.8
Visitor Center Revenue	668.92	2,827.97	8,000.00	5,172.03	35.4
Other Revenue	638.85	1,131.02	3,000.00	1,868.98	37.7
Transfer From General Fund	.00	.00	5,000.00	5,000.00	.0
Total Fund Revenue	1,314.79	3,966.62	586,200.00	582,233.38	.7
<u>Expenditures</u>					
Hotel/motel Tax Fund	35,426.05	115,174.36	586,200.00	471,025.64	19.7
Total Fund Expenditures	35,426.05	115,174.36	586,200.00	471,025.64	19.7
Net Revenue Over Expenditures	(34,111.26)	(111,207.74)	.00	111,207.74	.0

City of Coos Bay
Fund Summary
For the 3 Months Ending September 30, 2014

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	373.79	941,000.00	940,626.21	.0
Use Of Money & Property	579.46	1,580.31	2,500.00	919.69	63.2
Current Services	591.45	2,651.47	19,000.00	16,348.53	14.0
Other Revenue	3,616.33	4,163.48	19,000.00	14,836.52	21.9
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Revenue	4,787.24	8,769.05	1,355,666.00	1,346,896.95	.7
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Expenditures</u>					
Library Fund	89,089.78	243,102.76	1,355,666.00	1,112,563.24	17.9
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Expenditures	89,089.78	243,102.76	1,355,666.00	1,112,563.24	17.9
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net Revenue Over Expenditures	(84,302.54)	(234,333.71)	.00	234,333.71	.0
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

City of Coos Bay
Fund Summary
For the 3 Months Ending September 30, 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	10,845.80	46,186.74	179,537.00	133,350.26	25.7
Use Of Money & Property	131.84	409.90	50.00	(359.90)	819.8
Other Income	(250.00)	(245.00)	.00	245.00	.0
Total Fund Revenue	10,727.64	46,351.64	285,890.00	239,538.36	16.2
<u>Expenditures</u>					
Codes Department	18,403.64	59,921.78	285,890.00	225,968.22	21.0
Total Fund Expenditures	18,403.64	59,921.78	285,890.00	225,968.22	21.0
Net Revenue Over Expenditures	(7,676.00)	(13,570.14)	.00	13,570.14	.0

City of Coos Bay
Fund Summary
For the 3 Months Ending September 30, 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	53.84	155.22	100.00	(55.22)	155.2
	<u>53.84</u>	<u>25,139.00</u>	<u>254,687.00</u>	<u>229,548.00</u>	<u>9.9</u>
Total Fund Revenue	<u>53.84</u>	<u>25,139.00</u>	<u>254,687.00</u>	<u>229,548.00</u>	<u>9.9</u>
<u>Expenditures</u>					
9-1-1 Tax Fund	<u>17,254.90</u>	<u>47,720.61</u>	<u>254,687.00</u>	<u>206,966.39</u>	<u>18.7</u>
Total Fund Expenditures	<u>17,254.90</u>	<u>47,720.61</u>	<u>254,687.00</u>	<u>206,966.39</u>	<u>18.7</u>
Net Revenue Over Expenditures	<u>(17,201.06)</u>	<u>(22,581.61)</u>	<u>.00</u>	<u>22,581.61</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 3 Months Ending September 30, 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	70.68	154.39	100.00	(54.39)	154.4
Other Revenue	1,449.48	204,429.73	75,230.00	(129,199.73)	271.7
	<u>1,520.16</u>	<u>204,584.12</u>	<u>758,394.00</u>	<u>553,809.88</u>	<u>27.0</u>
 <u>Expenditures</u>					
Library ESO Fund	44,527.25	90,501.68	758,394.00	667,892.32	11.9
	<u>44,527.25</u>	<u>90,501.68</u>	<u>758,394.00</u>	<u>667,892.32</u>	<u>11.9</u>
 Net Revenue Over Expenditures	<u>(43,007.09)</u>	<u>114,082.44</u>	<u>.00</u>	<u>(114,082.44)</u>	<u>.0</u>

City of Coos Bay
Balance Sheet
September 30, 2014

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	1,199,267.86	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	32,944.91	
01-000-100-1201	Accounts Receivable	54,848.39	
01-000-100-1202	Assessments Receivable Dist 72	180,216.72	
01-000-100-1204	Taxes Receivable	493,533.06	
01-000-100-1207	Accounts Receivable-Unapplied	(465.16)	
01-000-100-1208	Assessments Receivable Dist 78	21,413.03	
01-000-100-1209	Assessments Receivable Dist 99	459,232.45	
01-000-100-1299	AR/FS	3,137.50	
01-000-100-1350	Postage Inventory	741.19	
01-000-100-1405	Long Term A/R City Loan to JE	176,249.02	
Total Assets			<u>2,621,918.97</u>

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2015	Unclaimed Property Liability	978.25	
01-000-200-2034	Insurance Payable	92,285.75	
01-000-200-2035	P.E.R.S. Payable	93,400.84	
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			1,510,928.64

FUND EQUITY

Unappropriated Fund Balance:			
01-000-200-2500	Fund Balance	2,697,174.14	
	Revenue over Expenditures - YTD	(1,586,183.81)	
Balance - Current Date		1,110,990.33	
Total Fund Equity			<u>1,110,990.33</u>
Total Liabilities and Equity			<u>2,621,918.97</u>

City of Coos Bay
Balance Sheet
September 30, 2014

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	159,418.27	
02-000-100-1201	Accounts Receivable	4,762.15	
		<u> </u>	
	Total Assets		<u>164,180.42</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
02-000-200-2500	Fund Balance	264,454.60	
	Revenue over Expenditures - YTD	(100,274.18)	
		<u> </u>	
	Balance - Current Date	164,180.42	
		<u> </u>	
	Total Fund Equity		<u>164,180.42</u>
	Total Liabilities and Equity		<u>164,180.42</u>

City of Coos Bay
Balance Sheet
September 30, 2014

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	1,926,296.73	
03-000-100-1201	Accounts Receivable	113,595.61	
03-000-100-1299	AR/FS	45,000.00	
	Total Assets		2,084,892.34

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	33,082.96	
	Balance - Current Date	1,964,156.94	
	Total Fund Equity		2,084,892.34
	Total Liabilities and Equity		2,084,892.34

City of Coos Bay
Balance Sheet
September 30, 2014

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund	(19,156.64)	
05-000-100-1201	Accounts Receivable		638.85	
	Total Assets			(18,517.79)

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
05-000-200-2500	Fund Balance		92,689.95	
	Revenue over Expenditures - YTD	(111,207.74)	
	Balance - Current Date			(18,517.79)
	Total Fund Equity			(18,517.79)
	Total Liabilities and Equity			(18,517.79)

City of Coos Bay
Balance Sheet
September 30, 2014

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	287,866.97	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	50,506.71	
	Total Assets		338,573.68

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	50,506.71	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	522,400.68	
	Revenue over Expenditures - YTD	(234,333.71)	
	Balance - Current Date	288,066.97	
	Total Fund Equity		338,573.68
	Total Liabilities and Equity		338,573.68

City of Coos Bay
Balance Sheet
September 30, 2014

Building Codes Fund

ASSETS

08-000-100-1001	Cash - Combined Fund	286,128.73	
	Total Assets		286,128.73

LIABILITIES AND EQUITY

LIABILITIES

08-000-200-2116	Sur-charge Deposit	2,709.82	
	Total Liabilities		2,709.82

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	(13,570.14)	
	Balance - Current Date	264,567.23	
	Total Fund Equity		283,418.91
	Total Liabilities and Equity		286,128.73

City of Coos Bay
Balance Sheet
September 30, 2014

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund	102,455.25	
	Total Assets		102,455.25

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
10-000-200-2500	Fund Balance	125,036.86	
	Revenue over Expenditures - YTD	(22,581.61)	
	Balance - Current Date	102,455.25	
	Total Fund Equity		102,455.25
	Total Liabilities and Equity		102,455.25

City of Coos Bay
Balance Sheet
September 30, 2014

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund	114,082.44	
	Total Assets		114,082.44

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
Revenue over Expenditures - YTD	114,082.44		
Balance - Current Date		114,082.44	
Total Fund Equity			114,082.44
Total Liabilities and Equity			114,082.44

City of Coos Bay
Combined Cash Investment
September 30, 2014

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	(318,817.79)
99-000-100-1002	Cash - Checking Payroll	(77,610.05)
99-000-100-1003	Cash - Lgip State Pool	15,158,748.40
99-000-100-1004	Umpqua Bank - State Pool	1,140,831.53
99-000-100-1009	LGIP - Jurisdictional	4,831,831.23
Total Combined Cash		20,734,983.32
99-000-100-1082	FB-Nonspendable Juris Exchange	(4,831,831.23)
99-000-100-1090	FB-Nonspendable Library CD	(50,506.71)
99-000-100-1000	Cash Allocated To Other Funds	(15,852,645.38)
Total Unallocated Cash		.00

Cash Allocation Reconciliation

1	Allocation to General Fund	1,199,267.86
2	Allocation to Gas Tax Fund	159,418.27
3	Allocation to Wastewater Fund	1,926,296.73
5	Allocation to Hotel/Motel Tax Fund	(19,156.64)
7	Allocation to Library Fund	287,866.97
8	Allocation to Building Codes Fund	286,128.73
10	Allocation to 9-1-1 Tax Fund	102,455.25
11	Allocation to G.O. Bond Redemption Fund	245,369.71
12	Allocation to Revenue Bond Fund	2,796,614.99
14	Allocation to Library ESO Fund	114,082.44
15	Allocation to Special Improvement Fund	145,685.71
16	Allocation to Street Improvement Fund	269.59
17	Allocation to Parks Improvement Fund	25,242.85
18	Allocation to Bike/pedestrian Path Fund	34,194.24
19	Allocation to Transportation SDC Fund	14,596.48
20	Allocation to Wastewater SDC Fund	246,293.81
21	Allocation to Stormwater SDC Fund	18,967.32
27	Allocation to Fire Dept. Equipment Reserve	214,582.88
29	Allocation to Wastewater Improvement Fund	2,119,932.97
32	Allocation to Trust Fund	40,925.00
33	Allocation to Coos Bay-North Bend VCB	174,230.89
34	Allocation to Major Capital Reserve Fund	595,145.58
39	Allocation to Jurisdictional Exchange Fund	331.63
40	Allocation to Technology Reserve Fund	65,773.49
41	Allocation to County-wide CAD Core Reserve	6,573.99
42	Allocation to Rainy Day Reserve Fund	488,386.93
51	Allocation to Downtown Special Revenue Fund	516,243.87
52	Allocation to Empire Special Revenue Fund	141,438.88
53	Allocation to Empire Program Fund	437,775.55
54	Allocation to Downtown Bond Fund	1,033.66
56	Allocation to Downtown Program Fund	42,009.53
57	Allocation to Downtown Capital Projects Fund	1,186,289.52
58	Allocation to Empire Capital Projects Fund	1,330,343.27
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
September 30, 2014

Total Allocations to Other Funds	15,852,645.38
Allocation from Combined Cash Fund - 99-000-100-1000	(15,852,645.38)
Zero Proof if Allocations Balance	.00