

CITY OF COOS BAY CITY COUNCIL
Agenda Staff Report

MEETING DATE	AGENDA ITEM NUMBER
November 18, 2014	

TO: Mayor Shoji and City Councilors

FROM: Susanne Baker, Finance Director

THROUGH: Rodger Craddock, City Manager

ISSUE: October 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 34% of the fiscal year having elapsed. General Fund Property Tax Collections are at 7.6% 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	(\$1,614,952.14)	\$1,082,222.00
Gas Tax	\$264,454.60	(\$116,160.32)	\$148,294.28
Wastewater	\$1,931,073.98	(\$658,551.04)	\$1,272,522.94
Hotel/Motel	\$92,689.95	\$10,321.39	\$103,011.34
Library	\$572,907.39	(\$309,099.04)	\$263,808.35
Library - ESO	\$0.00	\$87,501.91	\$87,501.91
Bldg. Codes	\$278,137.37	(\$26,861.52)	\$251,275.85
9-1-1	\$125,036.86	\$3,570.39	\$128,607.25

The **Combined Cash Investment** report shows total combined cash of \$22,158,403.18 (see table below).

Combined Cash Accounts:

Accounts Payable	\$24,655.73	Sweep	Timing, checks paid in prior month; normal \$150,000 sweep balance	
Payroll	(\$48,014.28)	Sweep	Timing, checks paid in prior month; normal zero sweep balance	
Local Government Investment Pool (LGIP)	\$16,114,974.12	Investment On Demand	0.05400 % annualized interest rate: 02/04/2013	
Umpqua, State Pool Account	\$1,232,740.36	Operations	0.15 % annualized interest rate: 02/28/13; 100% collateralization 1-1-10; Division of State Finance Administrative Decision	
LGIP – Jurisdictional Account	\$4,834,047.25	Unallocated	0.05400 % annualized interest rate: 02/04/2013	
Cash Allocated*	\$1,209,381.81	Across funds	See Cash Allocation Reconciliation	
COMBINED CASH (allocated* & unallocated)	Umpqua Bank		Operations (allocated) *	\$1,209,381.81
	LGIP		Investment (allocated)	\$16,114,974.12
	LGIP		Investment (unallocated)	\$4,834,047.25
TOTAL COMBINED CASH	\$22,158,403.18			
Less Unallocated Cash	Nonspendable Jurisdictional Exchange & Library		(\$4,884,578.30)	
Total Cash Allocated to Other Funds	\$17,273,824.88			
* \$24,655.73 + (\$48,014.28) + \$1,232,740.36 = \$1,209,381.81 Umpqua Operations Allocated				

Entities		Fund Numbers		Cash Allocated*	
Total City of Coos Bay		1-32,34, 39-42		\$12,382,383.24	
Urban Renewal Agency		51-61		\$4,641,361.47	
Coos Bay – North Bend Visitors Convention Bureau		33		\$250,080.17	
Total Cash Allocated				\$17,273,824.88	
\$1,209,381.81	+	\$16,114,974.12	+	(\$50,531.05)	= \$17,273,824.88
Umpqua Operations		LGIP Investment		Library	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 4 Months Ending October 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	314,960.51	396,544.03	5,228,729.00	4,832,184.97	7.6
Franchise Taxes	139,122.89	312,496.83	1,625,900.00	1,313,403.17	19.2
Licenses & Permits	5,647.34	37,722.65	167,350.00	129,627.35	22.5
Fines, Grants & State Revenues	54,317.61	113,674.10	675,781.00	562,106.90	16.8
Use Of Money & Property	6,732.38	34,977.60	85,122.00	50,144.40	41.1
Services	90,450.96	145,345.95	545,090.00	399,744.05	26.7
Repayments	16,212.83	32,593.31	.00	(32,593.31)	.0
Other Revenue	6,195.62	14,069.80	10,610.00	(3,459.80)	132.6
Other Financing Sources	.00	30,530.00	781,943.00	751,413.00	3.9
Total Fund Revenue	633,640.14	1,117,954.27	11,537,890.00	10,419,935.73	9.7
<u>Expenditures</u>					
City Council	12,608.36	39,439.69	86,300.00	46,860.31	45.7
City Manager	10,073.90	40,941.88	128,989.00	88,047.12	31.7
Urban Renewal Administration	26,000.45	102,040.07	330,279.00	228,238.93	30.9
Finance Department/accounting	14,870.04	57,475.59	196,411.00	138,935.41	29.3
City Attorney	3,745.95	14,404.98	56,462.00	42,057.02	25.5
City Hall	7,172.49	25,032.83	110,000.00	84,967.17	22.8
Community Promotion & Support	.00	.00	25,256.00	25,256.00	.0
Non-departmental	9,048.03	177,157.45	289,513.00	112,355.55	61.2
Other Financing Uses	.00	.00	2,483,847.00	2,483,847.00	.0
Police Administration	274,535.75	1,083,236.29	3,735,527.00	2,652,290.71	29.0
Police Operations	.01	.00	.00	.00	.0
Police Support Services	56,068.58	200,987.09	757,941.00	556,953.91	26.5
Codes Enforcement	4,124.66	16,167.53	65,179.00	49,011.47	24.8
Fire Department Operations	180,431.81	736,085.30	2,390,284.00	1,654,198.70	30.8
C.S. Planning Division	18,116.16	71,153.79	300,414.00	229,260.21	23.7
Coastal Implementation Grant	.00	.00	34,400.00	34,400.00	.0
Engineering Division	8,664.20	34,446.87	120,469.00	86,022.13	28.6
Parks Division	36,948.08	134,337.05	426,619.00	292,281.95	31.5
Total Fund Expenditures	662,408.47	2,732,906.41	11,537,890.00	8,804,983.59	23.7
Net Revenue Over Expenditures	(28,768.33)	(1,614,952.14)	.00	1,614,952.14	.0

City of Coos Bay
Fund Summary
For the 4 Months Ending October 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	81,156.67	229,277.84	870,000.00	640,722.16	26.4
Use Of Money & Property	76.81	357.23	1,000.00	642.77	35.7
Miscellaneous	1,117.74	2,757.95	10,000.00	7,242.05	27.6
Transfer From GF	.00	.00	1,744.00	1,744.00	.0
Total Fund Revenue	82,351.22	232,393.02	1,026,316.00	793,922.98	22.6
<u>Expenditures</u>					
Maintenance Department	98,237.36	348,553.34	1,026,316.00	677,762.66	34.0
Total Fund Expenditures	98,237.36	348,553.34	1,026,316.00	677,762.66	34.0
Net Revenue Over Expenditures	(15,886.14)	(116,160.32)	.00	116,160.32	.0

City of Coos Bay
Fund Summary
For the 4 Months Ending October 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	1,145.65	3,658.28	9,000.00	5,341.72	40.7
Current Services	481,360.98	1,359,439.78	5,011,544.00	3,652,104.22	27.1
	<u>482,506.63</u>	<u>1,363,098.06</u>	<u>5,967,112.00</u>	<u>4,604,013.94</u>	<u>22.8</u>
Total Fund Revenue	482,506.63	1,363,098.06	5,967,112.00	4,604,013.94	22.8
<u>Expenditures</u>					
W/w Administration	928,179.27	969,367.33	2,397,640.00	1,428,272.67	40.4
Plant #1	92,040.04	392,577.85	1,274,992.00	882,414.15	30.8
Plant #2	56,392.07	247,303.66	818,158.00	570,854.34	30.2
Sanitary & Storm Drain	65,968.77	277,344.77	952,552.00	675,207.23	29.1
Stormwater	31,560.48	135,055.49	523,770.00	388,714.51	25.8
	<u>1,174,140.63</u>	<u>2,021,649.10</u>	<u>5,967,112.00</u>	<u>3,945,462.90</u>	<u>33.9</u>
Total Fund Expenditures	1,174,140.63	2,021,649.10	5,967,112.00	3,945,462.90	33.9
Net Revenue Over Expenditures	<u>(691,634.00)</u>	<u>(658,551.04)</u>	<u>.00</u>	<u>658,551.04</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 4 Months Ending October 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	216,484.77	216,484.77	490,000.00	273,515.23	44.2
Use Of Money & Property	.00	7.63	200.00	192.37	3.8
Visitor Center Revenue	716.04	3,544.01	8,000.00	4,455.99	44.3
Other Revenue	1,726.99	2,858.01	3,000.00	141.99	95.3
Transfer From General Fund	.00	.00	5,000.00	5,000.00	.0
Total Fund Revenue	218,927.80	222,894.42	586,200.00	363,305.58	38.0
<u>Expenditures</u>					
Hotel/motel Tax Fund	97,398.67	212,573.03	586,200.00	373,626.97	36.3
Total Fund Expenditures	97,398.67	212,573.03	586,200.00	373,626.97	36.3
Net Revenue Over Expenditures	121,529.13	10,321.39	.00	(10,321.39)	.0

City of Coos Bay
Fund Summary
For the 4 Months Ending October 31, 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	72.68	446.47	941,000.00	940,553.53	.1
Use Of Money & Property	588.04	2,168.35	2,500.00	331.65	86.7
Current Services	795.30	3,446.77	19,000.00	15,553.23	18.1
Other Revenue	41.86	4,205.34	19,000.00	14,794.66	22.1
Total Fund Revenue	1,497.88	10,266.93	1,355,666.00	1,345,399.07	.8
<u>Expenditures</u>					
Library Fund	76,263.21	319,365.97	1,355,666.00	1,036,300.03	23.6
Total Fund Expenditures	76,263.21	319,365.97	1,355,666.00	1,036,300.03	23.6
Net Revenue Over Expenditures	(74,765.33)	(309,099.04)	.00	309,099.04	.0

City of Coos Bay
Fund Summary
For the 4 Months Ending October 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	11,571.77	57,758.51	179,537.00	121,778.49	32.2
Use Of Money & Property	137.86	547.76	50.00	(497.76)	1095.5
Other Income	(2.30)	(247.30)	.00	247.30	.0
	<u>11,707.33</u>	<u>58,058.97</u>	<u>285,890.00</u>	<u>227,831.03</u>	<u>20.3</u>
Total Fund Revenue					
<u>Expenditures</u>					
Codes Department	24,998.71	84,920.49	285,890.00	200,969.51	29.7
	<u>24,998.71</u>	<u>84,920.49</u>	<u>285,890.00</u>	<u>200,969.51</u>	<u>29.7</u>
Total Fund Expenditures					
Net Revenue Over Expenditures	<u>(13,291.38)</u>	<u>(26,861.52)</u>	<u>.00</u>	<u>26,861.52</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 4 Months Ending October 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	40,940.59	65,924.37	164,758.00	98,833.63	40.0
Use Of Money & Property	49.37	204.59	100.00	(104.59)	204.6
	<u>40,989.96</u>	<u>66,128.96</u>	<u>254,687.00</u>	<u>188,558.04</u>	<u>26.0</u>
 <u>Expenditures</u>					
9-1-1 Tax Fund	<u>14,837.96</u>	<u>62,558.57</u>	<u>254,687.00</u>	<u>192,128.43</u>	<u>24.6</u>
 Total Fund Expenditures	<u>14,837.96</u>	<u>62,558.57</u>	<u>254,687.00</u>	<u>192,128.43</u>	<u>24.6</u>
 Net Revenue Over Expenditures	<u><u>26,152.00</u></u>	<u><u>3,570.39</u></u>	<u><u>.00</u></u>	<u><u>(3,570.39)</u></u>	<u><u>.0</u></u>

City of Coos Bay
Fund Summary
For the 4 Months Ending October 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	54.97	209.36	100.00	(109.36)	209.4
Other Revenue	2,723.93	207,153.66	75,230.00	(131,923.66)	275.4
	<u>2,778.90</u>	<u>207,363.02</u>	<u>758,394.00</u>	<u>551,030.98</u>	<u>27.3</u>
Total Fund Revenue	<u>2,778.90</u>	<u>207,363.02</u>	<u>758,394.00</u>	<u>551,030.98</u>	<u>27.3</u>
<u>Expenditures</u>					
Library ESO Fund	29,359.43	119,861.11	758,394.00	638,532.89	15.8
	<u>29,359.43</u>	<u>119,861.11</u>	<u>758,394.00</u>	<u>638,532.89</u>	<u>15.8</u>
Total Fund Expenditures	<u>29,359.43</u>	<u>119,861.11</u>	<u>758,394.00</u>	<u>638,532.89</u>	<u>15.8</u>
Net Revenue Over Expenditures	<u>(26,580.53)</u>	<u>87,501.91</u>	<u>.00</u>	<u>(87,501.91)</u>	<u>.0</u>

City of Coos Bay
Balance Sheet
October 31, 2014

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	1,129,512.29	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	21,552.81	
01-000-100-1201	Accounts Receivable	97,981.32	
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	(1,823.84)	
01-000-100-1208	Assessments Receivable Dist 78	21,413.03	
01-000-100-1209	Assessments Receivable Dist 99	475,445.28	
01-000-100-1350	Postage Inventory	6.53	
01-000-100-1405	Long Term A/R City Loan to JE	176,249.02	
Total Assets			2,590,183.76

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2015	Unclaimed Property Liability	978.25	
01-000-200-2034	Insurance Payable	91,834.44	
01-000-200-2035	P.E.R.S. Payable	90,885.27	
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			1,507,961.76

FUND EQUITY

Unappropriated Fund Balance:			
01-000-200-2500	Fund Balance	2,697,174.14	
	Revenue over Expenditures - YTD	(1,614,952.14)	
Balance - Current Date		1,082,222.00	
Total Fund Equity			1,082,222.00
Total Liabilities and Equity			2,590,183.76

City of Coos Bay
Balance Sheet
October 31, 2014

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	143,290.80	
02-000-100-1201	Accounts Receivable	5,003.48	
	Total Assets		148,294.28

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
02-000-200-2500	Fund Balance	264,454.60	
	Revenue over Expenditures - YTD	(116,160.32)	
	Balance - Current Date	148,294.28	
	Total Fund Equity		148,294.28
	Total Liabilities and Equity		148,294.28

City of Coos Bay
Balance Sheet
October 31, 2014

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	1,266,529.22	
03-000-100-1201	Accounts Receivable	81,729.12	
03-000-100-1299	AR/FS	45,000.00	
	Total Assets		1,393,258.34

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	(658,551.04)	
	Balance - Current Date	1,272,522.94	
	Total Fund Equity		1,393,258.34
	Total Liabilities and Equity		1,393,258.34

City of Coos Bay
Balance Sheet
October 31, 2014

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund	101,434.35	
05-000-100-1201	Accounts Receivable	1,576.99	
	Total Assets		103,011.34

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
05-000-200-2500	Fund Balance	92,689.95	
	Revenue over Expenditures - YTD	10,321.39	
	Balance - Current Date	103,011.34	
	Total Fund Equity		103,011.34
	Total Liabilities and Equity		103,011.34

City of Coos Bay
Balance Sheet
October 31, 2014

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	213,077.30	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	50,531.05	
	Total Assets		263,808.35

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	50,531.05	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	522,376.34	
	Revenue over Expenditures - YTD	(309,099.04)	
	Balance - Current Date	213,277.30	
	Total Fund Equity		263,808.35
	Total Liabilities and Equity		263,808.35

City of Coos Bay
Balance Sheet
October 31, 2014

Building Codes Fund

ASSETS

08-000-100-1001	Cash - Combined Fund	270,988.14	
	Total Assets		270,988.14

LIABILITIES AND EQUITY

LIABILITIES

08-000-200-2116	Sur-charge Deposit	860.61	
	Total Liabilities		860.61

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	(26,861.52)	
	Balance - Current Date	251,275.85	
	Total Fund Equity		270,127.53
	Total Liabilities and Equity		270,988.14

City of Coos Bay
Balance Sheet
October 31, 2014

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund	128,607.25	
	Total Assets		128,607.25

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
10-000-200-2500	Fund Balance	125,036.86	
	Revenue over Expenditures - YTD	3,570.39	
	Balance - Current Date	128,607.25	
	Total Fund Equity		128,607.25
	Total Liabilities and Equity		128,607.25

City of Coos Bay
Balance Sheet
October 31, 2014

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund	87,501.91	
	Total Assets		87,501.91

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance: Revenue over Expenditures - YTD	87,501.91		
Balance - Current Date		87,501.91	
Total Fund Equity			87,501.91
Total Liabilities and Equity			87,501.91

City of Coos Bay
Combined Cash Investment
October 31, 2014

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	24,655.73
99-000-100-1002	Cash - Checking Payroll	(48,014.28)
99-000-100-1003	Cash - Lgip State Pool	16,114,974.12
99-000-100-1004	Umpqua Bank - State Pool	1,232,740.36
99-000-100-1009	LGIP - Jurisdictional	4,834,047.25
Total Combined Cash		22,158,403.18
99-000-100-1082	FB-Nonspendable Juris Exchange	(4,834,047.25)
99-000-100-1090	FB-Nonspendable Library CD	(50,531.05)
99-000-100-1000	Cash Allocated To Other Funds	(17,273,824.88)
Total Unallocated Cash		.00

Cash Allocation Reconciliation

1	Allocation to General Fund	1,129,512.29
2	Allocation to Gas Tax Fund	143,290.80
3	Allocation to Wastewater Fund	1,266,529.22
5	Allocation to Hotel/Motel Tax Fund	101,434.35
7	Allocation to Library Fund	213,077.30
8	Allocation to Building Codes Fund	270,988.14
10	Allocation to 9-1-1 Tax Fund	128,607.25
11	Allocation to G.O. Bond Redemption Fund	276,637.88
12	Allocation to Revenue Bond Fund	3,200,889.99
14	Allocation to Library ESO Fund	87,501.91
15	Allocation to Special Improvement Fund	145,755.90
16	Allocation to Street Improvement Fund	269.72
17	Allocation to Parks Improvement Fund	144,028.68
18	Allocation to Bike/pedestrian Path Fund	35,030.48
19	Allocation to Transportation SDC Fund	14,603.51
20	Allocation to Wastewater SDC Fund	246,412.47
21	Allocation to Stormwater SDC Fund	18,976.46
27	Allocation to Fire Dept. Equipment Reserve	214,686.27
29	Allocation to Wastewater Improvement Fund	2,828,845.31
32	Allocation to Trust Fund	37,510.00
33	Allocation to Coos Bay-North Bend VCB	250,080.17
34	Allocation to Major Capital Reserve Fund	1,232,611.28
39	Allocation to Jurisdictional Exchange Fund	331.79
40	Allocation to Technology Reserve Fund	144,670.18
41	Allocation to County-wide CAD Core Reserve	11,559.82
42	Allocation to Rainy Day Reserve Fund	488,622.24
51	Allocation to Downtown Special Revenue Fund	574,307.11
52	Allocation to Empire Special Revenue Fund	179,784.33
53	Allocation to Empire Program Fund	437,986.48
54	Allocation to Downtown Bond Fund	1,033.66
56	Allocation to Downtown Program Fund	42,029.77
57	Allocation to Downtown Capital Projects Fund	1,170,305.44
58	Allocation to Empire Capital Projects Fund	1,327,881.25
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
October 31, 2014

Total Allocations to Other Funds	17,273,824.88
Allocation from Combined Cash Fund - 99-000-100-1000	(17,273,824.88)
Zero Proof if Allocations Balance	.00