

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

<b>MEETING DATE</b> January 20, 2015	<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: December 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. Pursuant to the City of Coos Bay’s Investment Policy this report also provides the details of the investment portfolio. 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 50% of the fiscal year having elapsed. General Fund Property Tax Collections are at 93.3% of budget.

The **Balance Sheet** shows Beginning Balance (audited 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	Audited Beginning Fund Balance FYE 15	(Used) Earned	Ending Fund Balance
General	\$2,697,174.14	\$2,200,907.54	\$4,898,081.68
Gas Tax	\$264,454.60	(\$61,716.72)	\$202,737.88
Wastewater	\$1,931,073.98	(\$1,138,704.67)	\$792,369.31
Hotel/Motel	\$92,689.95	(\$29,149.92)	\$63,540.03
Library	\$572,907.39	\$443,863.34	\$1,016,770.73
Library - ESO	\$0.00	\$193,482.37	\$193,482.37
Bldg. Codes	\$278,137.37	(\$32,837.48)	\$245,299.89
9-1-1	\$125,036.86	(\$25,845.12)	\$99,191.74

The **Combined Cash Investment** report shows total combined cash of \$23,406,647.03 (see table below).

Combined Cash Accounts:

Accounts Payable	\$78,071.99	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance
Payroll	(\$40,194.64)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance
Local Government Investment Pool (LGIP)	\$21,321,990.63	Investment On Demand	0.0500 % annualized interest rate: 11/20/2014
Umpqua, State Pool Account	\$2,097,356.17	Operations	0.15 % annualized interest rate: 2/28/13; 100% collateralization 1/1/10; Division of State Finance Administrative Decision
LGIP – Jurisdictional Account	\$4,838,188.20	Unallocated	0.0500 % annualized interest rate: 11/20/2014
Cash Allocated*	\$2,135,233.52	Across funds	See Cash Allocation Reconciliation
COMBINED CASH (allocated* & unallocated)	Umpqua Bank	Operations (allocated) *	\$2,135,233.52
	LGIP	Investment (allocated)	\$21,321,990.63
	LGIP	Investment (unallocated)	\$4,838,188.20
<b>TOTAL COMBINED CASH</b>			\$28,295,412.35
<b>Less Unallocated Cash</b>	Nonspendable Jurisdictional Exchange & Library		(\$4,888,765.32)
<b>Total Cash Allocated to Other Funds</b>			\$23,406,647.03
* \$78,071.99 + (\$40,194.64) + \$2,097,356.17 = \$2,135,233.52 Umpqua Operations Allocated			

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32,34, 39-42	\$17,897,632.17
Urban Renewal Agency	51-61	\$5,283,031.81
Coos Bay – North Bend Visitors Convention Bureau	33	225,983.05
<b>Total Cash Allocated</b>		<b>\$23,406,647.03</b>
\$2,135,233.52	+ \$21,321,990.63	+ (\$50,577.12) = \$23,406,647.03
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 6 Months Ending December 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	189,359.11	4,880,308.07	5,228,729.00	348,420.93	93.3
Franchise Taxes	97,719.67	506,892.58	1,625,900.00	1,119,007.42	31.2
Licenses & Permits	51,930.66	103,083.68	167,350.00	64,266.32	61.6
Fines, Grants & State Revenues	40,995.45	246,276.21	675,781.00	429,504.79	36.4
Use Of Money & Property	9,468.95	50,425.73	85,122.00	34,696.27	59.2
Services	5,236.56	481,856.51	545,090.00	63,233.49	88.4
Repayments	.00	32,593.31	.00	( 32,593.31 )	.0
Other Revenue	6,143.26	21,031.05	10,610.00	( 10,421.05 )	198.2
Other Financing Sources	.00	30,530.00	781,943.00	751,413.00	3.9
<b>Total Fund Revenue</b>	<b>400,853.66</b>	<b>6,352,997.14</b>	<b>11,537,890.00</b>	<b>5,184,892.86</b>	<b>55.1</b>
<u>Expenditures</u>					
City Council	18,015.65	59,818.31	86,300.00	26,481.69	69.3
City Manager	10,220.26	60,159.32	128,989.00	68,829.68	46.6
Urban Renewal Administration	21,644.79	147,984.45	330,279.00	182,294.55	44.8
Finance Department/accounting	14,934.82	88,728.93	196,411.00	107,682.07	45.2
City Attorney	3,717.56	22,911.20	56,462.00	33,550.80	40.6
City Hall	22,686.94	51,455.65	110,000.00	58,544.35	46.8
Community Promotion & Support	.00	.00	25,256.00	25,256.00	.0
Non-departmental	6,669.27	191,076.86	289,513.00	98,436.14	66.0
Other Financing Uses	.00	71,544.00	2,483,847.00	2,412,303.00	2.9
Police Administration	276,899.54	1,646,946.83	3,735,527.00	2,088,580.17	44.1
Police Operations	175.00	175.00	.00	( 175.00 )	.0
Police Support Services	65,868.14	327,474.09	757,941.00	430,466.91	43.2
Codes Enforcement	3,954.48	24,038.77	65,179.00	41,140.23	36.9
Fire Department Operations	187,639.42	1,114,070.63	2,390,284.00	1,276,213.37	46.6
C.S. Planning Division	18,411.37	112,529.87	300,414.00	187,884.13	37.5
Coastal Implementation Grant	.00	.00	34,400.00	34,400.00	.0
Engineering Division	7,387.50	43,853.26	120,469.00	76,615.74	36.4
Parks Division	32,852.31	189,322.43	426,619.00	237,296.57	44.4
<b>Total Fund Expenditures</b>	<b>691,077.05</b>	<b>4,152,089.60</b>	<b>11,537,890.00</b>	<b>7,385,800.40</b>	<b>36.0</b>
<b>Net Revenue Over Expenditures</b>	<b>( 290,223.39 )</b>	<b>2,200,907.54</b>	<b>.00</b>	<b>( 2,200,907.54 )</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 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	79,987.55	389,200.82	870,000.00	480,799.18	44.7
Use Of Money & Property	79.01	505.47	1,000.00	494.53	50.6
Miscellaneous	4,324.79	12,301.08	10,000.00	( 2,301.08 )	123.0
Transfer From GF	.00	1,744.00	1,744.00	.00	100.0
Total Fund Revenue	<u>84,391.35</u>	<u>403,751.37</u>	<u>1,026,316.00</u>	<u>622,564.63</u>	<u>39.3</u>
<u>Expenditures</u>					
Maintenance Department	<u>71,508.16</u>	<u>465,468.09</u>	<u>1,026,316.00</u>	<u>560,847.91</u>	<u>45.4</u>
Total Fund Expenditures	<u>71,508.16</u>	<u>465,468.09</u>	<u>1,026,316.00</u>	<u>560,847.91</u>	<u>45.4</u>
Net Revenue Over Expenditures	<u><u>12,883.19</u></u>	<u><u>( 61,716.72 )</u></u>	<u><u>.00</u></u>	<u><u>61,716.72</u></u>	<u><u>.0</u></u>

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 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	475.06	4,967.77	9,000.00	4,032.23	55.2
Current Services	403,548.84	2,270,351.68	5,011,544.00	2,741,192.32	45.3
Miscellaneous	.00	( 9,032.41 )	.00	9,032.41	.0
<b>Total Fund Revenue</b>	<b>404,023.90</b>	<b>2,266,287.04</b>	<b>5,967,112.00</b>	<b>3,700,824.96</b>	<b>38.0</b>
<u>Expenditures</u>					
W/w Administration	16,473.26	1,859,902.54	2,397,640.00	537,737.46	77.6
Plant #1	92,670.81	575,309.77	1,274,992.00	699,682.23	45.1
Plant #2	58,608.34	362,719.39	818,158.00	455,438.61	44.3
Sanitary & Storm Drain	62,105.53	402,372.97	952,552.00	550,179.03	42.2
Stormwater	35,138.31	204,687.04	523,770.00	319,082.96	39.1
<b>Total Fund Expenditures</b>	<b>264,996.25</b>	<b>3,404,991.71</b>	<b>5,967,112.00</b>	<b>2,562,120.29</b>	<b>57.1</b>
<b>Net Revenue Over Expenditures</b>	<b>139,027.65</b>	<b>( 1,138,704.67 )</b>	<b>.00</b>	<b>1,138,704.67</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 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	2,659.54	224,797.18	490,000.00	265,202.82	45.9
Use Of Money & Property	36.14	92.78	200.00	107.22	46.4
Visitor Center Revenue	1,266.58	5,031.27	8,000.00	2,968.73	62.9
Other Revenue	1,413.14	4,545.33	3,000.00	( 1,545.33 )	151.5
Transfer From General Fund	.00	5,000.00	5,000.00	.00	100.0
Total Fund Revenue	5,375.40	239,466.56	586,200.00	346,733.44	40.9
<u>Expenditures</u>					
Hotel/motel Tax Fund	27,403.47	268,616.48	586,200.00	317,583.52	45.8
Total Fund Expenditures	27,403.47	268,616.48	586,200.00	317,583.52	45.8
Net Revenue Over Expenditures	( 22,028.07 )	( 29,149.92 )	.00	29,149.92	.0

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 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	881,069.51	881,515.98	941,000.00	59,484.02	93.7
Use Of Money & Property	510.81	2,956.52	2,500.00	( 456.52 )	118.3
Current Services	639.45	4,818.27	19,000.00	14,181.73	25.4
Other Revenue	3,746.45	8,049.82	19,000.00	10,950.18	42.4
Total Fund Revenue	885,966.22	897,340.59	1,355,666.00	458,325.41	66.2
<u>Expenditures</u>					
Library Fund	69,695.45	453,477.25	1,355,666.00	902,188.75	33.5
Total Fund Expenditures	69,695.45	453,477.25	1,355,666.00	902,188.75	33.5
Net Revenue Over Expenditures	816,270.77	443,863.34	.00	( 443,863.34 )	.0



City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 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	9,554.81	89,159.27	179,537.00	90,377.73	49.7
Use Of Money & Property	118.69	797.38	50.00	( 747.38 )	594.8
Other Income	.00	( 247.30 )	.00	247.30	.0
Total Fund Revenue	9,673.50	89,709.35	285,890.00	196,180.65	31.4
<u>Expenditures</u>					
Codes Department	19,328.28	122,546.83	285,890.00	163,343.17	42.9
Total Fund Expenditures	19,328.28	122,546.83	285,890.00	163,343.17	42.9
Net Revenue Over Expenditures	( 9,654.78 )	( 32,837.48 )	.00	32,837.48	.0

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 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	65,924.37	164,758.00	98,833.63	40.0
Use Of Money & Property	49.22	315.95	100.00	( 215.95 )	316.0
	<u>49.22</u>	<u>66,240.32</u>	<u>254,687.00</u>	<u>188,446.68</u>	<u>26.0</u>
<u>Expenditures</u>					
9-1-1 Tax Fund	15,754.52	92,085.44	254,687.00	162,601.56	36.2
	<u>15,754.52</u>	<u>92,085.44</u>	<u>254,687.00</u>	<u>162,601.56</u>	<u>36.2</u>
Net Revenue Over Expenditures	<u>( 15,705.30 )</u>	<u>( 25,845.12 )</u>	<u>.00</u>	<u>25,845.12</u>	<u>.0</u>

City of Coos Bay  
Fund Summary  
For the 6 Months Ending December 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	166,381.00	166,381.00	499,143.00	332,762.00	33.3
Revenue From Other Agencies	.00	.00	5,500.00	5,500.00	.0
Use Of Money & Property	39.44	291.08	100.00	( 191.08 )	291.1
Other Revenue	1,909.46	238,279.27	75,230.00	( 163,049.27 )	316.7
Total Fund Revenue	168,329.90	404,951.35	758,394.00	353,442.65	53.4
<u>Expenditures</u>					
Library ESO Fund	66,916.52	211,468.98	758,394.00	546,925.02	27.9
Total Fund Expenditures	66,916.52	211,468.98	758,394.00	546,925.02	27.9
Net Revenue Over Expenditures	101,413.38	193,482.37	.00	( 193,482.37 )	.0

City of Coos Bay  
Balance Sheet  
December 31, 2014

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	5,056,256.62	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	27,673.56	
01-000-100-1201	Accounts Receivable	33,577.40	
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	( 46,559.66 )	
01-000-100-1208	Assessments Receivable Dist 78	21,413.03	
01-000-100-1209	Assessments Receivable Dist 99	110,691.77	
01-000-100-1350	Postage Inventory	880.07	
01-000-100-1405	Long Term A/R City Loan to JE	176,249.02	
	Total Assets		6,050,029.13

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2015	Unclaimed Property Liability	325.00	
01-000-200-2034	Insurance Payable	99,022.67	
01-000-200-2035	P.E.R.S. Payable	93,089.49	
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	78,098.46	
01-000-200-2046	Deferred Revenue City Loan JE	176,249.02	
	Total Liabilities		1,151,947.45

FUND EQUITY

Unappropriated Fund Balance:			
01-000-200-2500	Fund Balance	2,697,174.14	
	Revenue over Expenditures - YTD	2,200,907.54	
	Balance - Current Date		4,898,081.68
	Total Fund Equity		4,898,081.68
	Total Liabilities and Equity		6,050,029.13

City of Coos Bay  
Balance Sheet  
December 31, 2014

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	193,010.86	
02-000-100-1201	Accounts Receivable	9,727.02	
	Total Assets		202,737.88

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
02-000-200-2500	Fund Balance	264,454.60	
	Revenue over Expenditures - YTD	( 61,716.72 )	
	Balance - Current Date		202,737.88
	Total Fund Equity		202,737.88
	Total Liabilities and Equity		202,737.88

City of Coos Bay  
Balance Sheet  
December 31, 2014

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	851,045.86	
03-000-100-1201	Accounts Receivable	62,058.85	
	Total Assets		913,104.71

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	( 1,138,704.67 )	
	Balance - Current Date	792,369.31	
	Total Fund Equity		913,104.71
	Total Liabilities and Equity		913,104.71

City of Coos Bay  
Balance Sheet  
December 31, 2014

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund	62,941.97	
05-000-100-1201	Accounts Receivable	489.76	
05-000-100-1299	AR/FS	108.30	
	Total Assets		63,540.03

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
05-000-200-2500	Fund Balance	92,689.95	
	Revenue over Expenditures - YTD	( 29,149.92 )	
	Balance - Current Date	63,540.03	
	Total Fund Equity		63,540.03
	Total Liabilities and Equity		63,540.03

City of Coos Bay  
Balance Sheet  
December 31, 2014

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	965,993.61	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	50,577.12	
	Total Assets		1,016,770.73

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	50,577.12	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	522,330.27	
	Revenue over Expenditures - YTD	443,863.34	
	Balance - Current Date	966,193.61	
	Total Fund Equity		1,016,770.73
	Total Liabilities and Equity		1,016,770.73



City of Coos Bay  
 Balance Sheet  
 December 31, 2014

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund		267,962.29
	Total Assets		267,962.29
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2116	Sur-charge Deposit		3,810.72
	Total Liabilities		3,810.72
<u>FUND EQUITY</u>			
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	( 32,837.48 )	
	Balance - Current Date		245,299.89
	Total Fund Equity		264,151.57
	Total Liabilities and Equity		267,962.29

City of Coos Bay  
Balance Sheet  
December 31, 2014

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund	99,191.74	
	Total Assets		99,191.74

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
10-000-200-2500	Fund Balance	125,036.86	
	Revenue over Expenditures - YTD	( 25,845.12 )	
	Balance - Current Date		99,191.74
	Total Fund Equity		99,191.74
	Total Liabilities and Equity		99,191.74

City of Coos Bay  
Balance Sheet  
December 31, 2014

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund	193,482.37	
	Total Assets		193,482.37

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
	Revenue over Expenditures - YTD	193,482.37	
	Balance - Current Date	193,482.37	
	Total Fund Equity		193,482.37
	Total Liabilities and Equity		193,482.37

City of Coos Bay  
 Combined Cash Investment  
 December 31, 2014

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	78,071.99
99-000-100-1002	Cash - Checking Payroll	( 40,194.64 )
99-000-100-1003	Cash - Lgip State Pool	21,321,990.63
99-000-100-1004	Umpqua Bank - State Pool	2,097,356.17
99-000-100-1009	LGIP - Jurisdictional	4,838,188.20
		<hr/>
	Total Combined Cash	28,295,412.35
99-000-100-1082	FB-Nonspendable Juris Exchange	( 4,838,188.20 )
99-000-100-1090	FB-Nonspendable Library CD	( 50,577.12 )
99-000-100-1000	Cash Allocated To Other Funds	( 23,406,647.03 )
		<hr/>
	Total Unallocated Cash	<u>.00</u>

Cash Allocation Reconciliation

1	Allocation to General Fund	5,056,256.62
2	Allocation to Gas Tax Fund	193,010.86
3	Allocation to Wastewater Fund	851,045.86
5	Allocation to Hotel/Motel Tax Fund	62,941.97
7	Allocation to Library Fund	965,993.61
8	Allocation to Building Codes Fund	267,962.29
10	Allocation to 9-1-1 Tax Fund	99,191.74
11	Allocation to G.O. Bond Redemption Fund	616,907.66
12	Allocation to Revenue Bond Fund	3,108,659.68
14	Allocation to Library ESO Fund	193,482.37
15	Allocation to Special Improvement Fund	145,888.79
16	Allocation to Street Improvement Fund	269.97
17	Allocation to Parks Improvement Fund	143,352.07
18	Allocation to Bike/pedestrian Path Fund	36,678.16
19	Allocation to Transportation SDC Fund	14,616.82
20	Allocation to Wastewater SDC Fund	246,637.13
21	Allocation to Stormwater SDC Fund	18,993.77
27	Allocation to Fire Dept. Equipment Reserve	214,882.00
29	Allocation to Wastewater Improvement Fund	3,642,249.78
32	Allocation to Trust Fund	37,150.00
33	Allocation to Coos Bay-North Bend VCB	225,983.05
34	Allocation to Major Capital Reserve Fund	1,322,710.38
39	Allocation to Jurisdictional Exchange Fund	332.09
40	Allocation to Technology Reserve Fund	139,602.97
41	Allocation to County-wide CAD Core Reserve	29,747.86
42	Allocation to Rainy Day Reserve Fund	489,067.72
51	Allocation to Downtown Special Revenue Fund	1,056,865.41
52	Allocation to Empire Special Revenue Fund	615,717.40
53	Allocation to Empire Program Fund	438,385.80
54	Allocation to Downtown Bond Fund	1,458.68
55	Allocation to Empire Bond Fund	75.25
56	Allocation to Downtown Program Fund	42,068.09
57	Allocation to Downtown Capital Projects Fund	1,102,072.50
58	Allocation to Empire Capital Projects Fund	1,118,309.25
60	Allocation to Downtown Bond Reserve Fund	682,250.03
61	Allocation to Empire Bond Reserve Fund	225,829.40

City of Coos Bay  
Combined Cash Investment  
December 31, 2014

Total Allocations to Other Funds	23,406,647.03
Allocation from Combined Cash Fund - 99-000-100-1000	( 23,406,647.03 )
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Zero Proof if Allocations Balance	.00
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