

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

<b>MEETING DATE</b> February 17, 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: January 2015 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 59% of the fiscal year having elapsed. General Fund Property Tax Collections are at 95.2% 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	\$1,756,539.18	\$4,453,713.32
Gas Tax	\$264,454.60	(\$77,701.66)	\$186,752.94
Wastewater	\$1,931,073.98	(\$967,844.91)	\$963,229.07
Hotel/Motel	\$92,689.95	(\$6,216.14)	\$86,473.81
Library	\$572,907.39	\$407,150.84	\$980,058.23
Library - ESO	\$0.00	\$163,192.75	\$163,192.75
Bldg. Codes	\$278,137.37	(\$54,409.56)	\$223,727.81
9-1-1	\$125,036.86	(\$29,551.38)	\$95,485.48

The **Combined Cash Investment** report shows total combined cash of \$23,042,613.67 (see table below).

**Combined Cash Accounts:**

Accounts Payable	(\$378,663.41)	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance
Payroll	(\$37,613.35)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance
Local Government Investment Pool (LGIP)	\$22,189,625.50	Investment On Demand	0.0500 % annualized interest rate: 11/20/2014
Umpqua, State Pool Account	\$1,319,863.24	Operations	0.15 % annualized interest rate: 2/28/13; 100% collateralization 1/1/10; Division of State Finance Administrative Decision
LGIP – Jurisdictional Account	\$4,840,242.78	Unallocated	0.0500 % annualized interest rate: 11/20/2014
Cash Allocated*	\$903,586.48	Across funds	See Cash Allocation Reconciliation
COMBINED CASH (allocated* & unallocated)	Umpqua Bank		Operations (allocated) * \$903,586.48
	LGIP		Investment (allocated) \$22,189,625.50
	LGIP		Investment (unallocated) \$4,840,242.78
<b>TOTAL COMBINED CASH</b>			\$27,933,454.76
<b>Less Unallocated Cash</b>	Nonspendable Jurisdictional Exchange & Library		(\$4,890,841.09)
<b>Total Cash Allocated to Other Funds</b>			\$23,042,613.67
* (\$378,663.41) + (\$37,613.35) + \$1,319,863.24 = \$903,586.48 Umpqua Operations Allocated			

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32,34, 39-42	\$17,497,225.95
Urban Renewal Agency	51-61	\$5,309,071.58
Coos Bay – North Bend Visitors Convention Bureau	33	236,316.14
<b>Total Cash Allocated</b>		<b>\$23,042,613.67</b>
\$903,586.48	+ \$22,189,625.50	+ (\$50,598.31) = \$23,042,613.67
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 7 Months Ending January 31, 2015

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	94,698.65	4,975,006.72	5,228,729.00	253,722.28	95.2
Franchise Taxes	205,049.86	711,942.44	1,625,900.00	913,957.56	43.8
Licenses & Permits	17,636.02	120,719.70	167,350.00	46,630.30	72.1
Fines, Grants & State Revenues	85,990.32	332,266.53	675,781.00	343,514.47	49.2
Use Of Money & Property	9,234.55	59,660.28	85,122.00	25,461.72	70.1
Services	6,245.03	488,101.54	545,090.00	56,988.46	89.6
Repayments	.00	32,593.31	.00	( 32,593.31 )	.0
Other Revenue	3,415.01	24,446.06	10,610.00	( 13,836.06 )	230.4
Other Financing Sources	.00	30,530.00	781,943.00	751,413.00	3.9
Total Fund Revenue	<u>422,269.44</u>	<u>6,775,266.58</u>	<u>11,537,890.00</u>	<u>4,762,623.42</u>	<u>58.7</u>
 <u>Expenditures</u>					
City Council	7,028.26	66,846.57	86,300.00	19,453.43	77.5
City Manager	11,334.53	71,493.85	128,989.00	57,495.15	55.4
Urban Renewal Administration	30,169.55	178,154.00	330,279.00	152,125.00	53.9
Finance Department/accounting	19,789.66	108,518.59	196,411.00	87,892.41	55.3
City Attorney	5,475.21	28,386.41	56,462.00	28,075.59	50.3
City Hall	13,774.86	65,230.51	110,000.00	44,769.49	59.3
Community Promotion & Support	.00	.00	25,256.00	25,256.00	.0
Non-departmental	11,490.45	202,567.31	289,513.00	86,945.69	70.0
Other Financing Uses	.00	71,544.00	2,483,847.00	2,412,303.00	2.9
Police Administration	361,452.64	2,008,399.47	3,735,527.00	1,727,127.53	53.8
Police Operations	( 175.00 )	.00	.00	.00	.0
Police Support Services	85,167.92	412,642.01	757,941.00	345,298.99	54.4
Codes Enforcement	6,703.12	30,741.89	65,179.00	34,437.11	47.2
Fire Department Operations	240,288.41	1,354,359.04	2,390,284.00	1,035,924.96	56.7
C.S. Planning Division	25,774.00	138,303.87	300,414.00	162,110.13	46.0
Coastal Implementation Grant	.00	.00	34,400.00	34,400.00	.0
Engineering Division	10,621.19	54,474.45	120,469.00	65,994.55	45.2
Parks Division	37,743.00	227,065.43	426,619.00	199,553.57	53.2
Total Fund Expenditures	<u>866,637.80</u>	<u>5,018,727.40</u>	<u>11,537,890.00</u>	<u>6,519,162.60</u>	<u>43.5</u>
Net Revenue Over Expenditures	<u>( 444,368.36 )</u>	<u>1,756,539.18</u>	<u>.00</u>	<u>( 1,756,539.18 )</u>	<u>.0</u>

City of Coos Bay  
Fund Summary  
For the 7 Months Ending January 31, 2015

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	72,319.13	461,519.95	870,000.00	408,480.05	53.1
Use Of Money & Property	80.87	586.34	1,000.00	413.66	58.6
Miscellaneous	4,752.00	17,053.08	10,000.00	( 7,053.08 )	170.5
Transfer From GF	.00	1,744.00	1,744.00	.00	100.0
Total Fund Revenue	77,152.00	480,903.37	1,026,316.00	545,412.63	46.9
 <u>Expenditures</u>					
Maintenance Department	93,136.94	558,605.03	1,026,316.00	467,710.97	54.4
Total Fund Expenditures	93,136.94	558,605.03	1,026,316.00	467,710.97	54.4
Net Revenue Over Expenditures	( 15,984.94 )	( 77,701.66 )	.00	77,701.66	.0

City of Coos Bay  
Fund Summary  
For the 7 Months Ending January 31, 2015

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	551.70	5,519.47	9,000.00	3,480.53	61.3
Current Services	481,471.53	2,751,823.21	5,011,544.00	2,259,720.79	54.9
Miscellaneous	.00	( 9,032.41 )	.00	9,032.41	.0
<b>Total Fund Revenue</b>	<b>482,023.23</b>	<b>2,748,310.27</b>	<b>5,967,112.00</b>	<b>3,218,801.73</b>	<b>46.1</b>
<u>Expenditures</u>					
W/w Administration	20,958.51	1,880,861.05	2,397,640.00	516,778.95	78.5
Plant #1	97,912.10	673,221.87	1,274,992.00	601,770.13	52.8
Plant #2	68,633.30	431,352.69	818,158.00	386,805.31	52.7
Sanitary & Storm Drain	80,069.09	482,442.06	952,552.00	470,109.94	50.7
Stormwater	43,590.47	248,277.51	523,770.00	275,492.49	47.4
<b>Total Fund Expenditures</b>	<b>311,163.47</b>	<b>3,716,155.18</b>	<b>5,967,112.00</b>	<b>2,250,956.82</b>	<b>62.3</b>
<b>Net Revenue Over Expenditures</b>	<b>170,859.76</b>	<b>( 967,844.91 )</b>	<b>.00</b>	<b>967,844.91</b>	<b>.0</b>

City of Coos Bay  
Fund Summary  
For the 7 Months Ending January 31, 2015

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	86,696.73	311,493.91	490,000.00	178,506.09	63.6
Use Of Money & Property	26.37	119.15	200.00	80.85	59.6
Visitor Center Revenue	847.92	5,879.19	8,000.00	2,120.81	73.5
Other Revenue	35.55	4,580.88	3,000.00	( 1,580.88 )	152.7
Transfer From General Fund	.00	5,000.00	5,000.00	.00	100.0
Total Fund Revenue	<u>87,606.57</u>	<u>327,073.13</u>	<u>586,200.00</u>	<u>259,126.87</u>	<u>55.8</u>
 <u>Expenditures</u>					
Hotel/motel Tax Fund	<u>64,672.79</u>	<u>333,289.27</u>	<u>586,200.00</u>	<u>252,910.73</u>	<u>56.9</u>
Total Fund Expenditures	<u>64,672.79</u>	<u>333,289.27</u>	<u>586,200.00</u>	<u>252,910.73</u>	<u>56.9</u>
Net Revenue Over Expenditures	<u><u>22,933.78</u></u>	<u><u>( 6,216.14 )</u></u>	<u><u>.00</u></u>	<u><u>6,216.14</u></u>	<u><u>.0</u></u>

City of Coos Bay  
Fund Summary  
For the 7 Months Ending January 31, 2015

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	67,298.70	948,814.68	941,000.00 (	7,814.68 )	100.8
Use Of Money & Property	1,025.94	3,982.46	2,500.00 (	1,482.46 )	159.3
Current Services	626.18	5,444.45	19,000.00	13,555.55	28.7
Other Revenue	1,555.47	9,605.29	19,000.00	9,394.71	50.6
Total Fund Revenue	70,506.29	967,846.88	1,355,666.00	387,819.12	71.4
<u>Expenditures</u>					
Library Fund	107,218.79	560,696.04	1,355,666.00	794,969.96	41.4
Total Fund Expenditures	107,218.79	560,696.04	1,355,666.00	794,969.96	41.4
Net Revenue Over Expenditures	( 36,712.50 )	407,150.84	.00 (	407,150.84 )	.0



City of Coos Bay  
Fund Summary  
For the 7 Months Ending January 31, 2015

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	6,219.29	95,378.56	179,537.00	84,158.44	53.1
Use Of Money & Property	112.28	909.66	50.00	( 859.66 )	1819.3
Other Income	.00	( 247.30 )	.00	247.30	.0
Total Fund Revenue	6,331.57	96,040.92	285,890.00	189,849.08	33.6
<u>Expenditures</u>					
Codes Department	27,903.65	150,450.48	285,890.00	135,439.52	52.6
Total Fund Expenditures	27,903.65	150,450.48	285,890.00	135,439.52	52.6
Net Revenue Over Expenditures	( 21,572.08 )	( 54,409.56 )	.00	54,409.56	.0

City of Coos Bay  
Fund Summary  
For the 7 Months Ending January 31, 2015

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	17,018.86	82,943.23	164,758.00	81,814.77	50.3
Use Of Money & Property	41.56	357.51	100.00	( 257.51 )	357.5
	<u>17,060.42</u>	<u>83,300.74</u>	<u>254,687.00</u>	<u>171,386.26</u>	<u>32.7</u>
<u>Expenditures</u>					
9-1-1 Tax Fund	20,766.68	112,852.12	254,687.00	141,834.88	44.3
	<u>20,766.68</u>	<u>112,852.12</u>	<u>254,687.00</u>	<u>141,834.88</u>	<u>44.3</u>
Net Revenue Over Expenditures	<u>( 3,706.26 )</u>	<u>( 29,551.38 )</u>	<u>.00</u>	<u>29,551.38</u>	<u>.0</u>

City of Coos Bay  
Fund Summary  
For the 7 Months Ending January 31, 2015

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	166,381.00	499,143.00	332,762.00	33.3
Revenue From Other Agencies	5,717.00	5,717.00	5,500.00	( 217.00 )	104.0
Use Of Money & Property	81.07	372.15	100.00	( 272.15 )	372.2
Other Revenue	3,388.36	241,667.63	75,230.00	( 166,437.63 )	321.2
Total Fund Revenue	9,186.43	414,137.78	758,394.00	344,256.22	54.6
<u>Expenditures</u>					
Library ESO Fund	39,476.05	250,945.03	758,394.00	507,448.97	33.1
Total Fund Expenditures	39,476.05	250,945.03	758,394.00	507,448.97	33.1
Net Revenue Over Expenditures	( 30,289.62 )	163,192.75	.00	( 163,192.75 )	.0

City of Coos Bay  
Balance Sheet  
January 31, 2015

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	4,630,631.48	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	12,755.06	
01-000-100-1201	Accounts Receivable	41,518.24	
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	( 58,074.66 )	
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	31.47	
01-000-100-1405	Long Term A/R City Loan to JE	176,249.02	
	Total Assets		<u>5,605,062.73</u>

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2001	Accounts Payable	64.66	
01-000-200-2015	Unclaimed Property Liability	325.00	
01-000-200-2034	Insurance Payable	99,471.03	
01-000-200-2035	P.E.R.S. Payable	91,978.43	
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		1,151,349.41

FUND EQUITY

	Unappropriated Fund Balance:		
01-000-200-2500	Fund Balance	2,697,174.14	
	Revenue over Expenditures - YTD	1,756,539.18	
	Balance - Current Date	4,453,713.32	
	Total Fund Equity		<u>4,453,713.32</u>
	Total Liabilities and Equity		<u>5,605,062.73</u>

City of Coos Bay  
 Balance Sheet  
 January 31, 2015

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	174,625.56	
02-000-100-1201	Accounts Receivable	12,127.38	
		<u>                    </u>	
	Total Assets		<u><u>186,752.94</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
02-000-200-2500	Fund Balance	264,454.60	
	Revenue over Expenditures - YTD	( 77,701.66 )	
		<u>                    </u>	
	Balance - Current Date		<u>186,752.94</u>
	Total Fund Equity		<u>186,752.94</u>
	Total Liabilities and Equity		<u><u>186,752.94</u></u>

City of Coos Bay  
 Balance Sheet  
 January 31, 2015

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	1,025,820.20	
03-000-100-1201	Accounts Receivable	58,144.27	
		<u>                    </u>	
	Total Assets		<u><u>1,083,964.47</u></u>

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	( 967,844.91 )	
		<u>                    </u>	
	Balance - Current Date	963,229.07	
		<u>                    </u>	
	Total Fund Equity		<u><u>1,083,964.47</u></u>
	Total Liabilities and Equity		<u><u>1,083,964.47</u></u>

City of Coos Bay  
 Balance Sheet  
 January 31, 2015

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund	85,883.84	
05-000-100-1201	Accounts Receivable	525.31	
		<u>          </u>	
	Total Assets		<u>86,409.15</u>

LIABILITIES AND EQUITY

LIABILITIES

05-000-200-2001	Accounts Payable	( 64.66 )	
		<u>          </u>	
	Total Liabilities		( 64.66 )

FUND EQUITY

	Unappropriated Fund Balance:		
05-000-200-2500	Fund Balance	92,689.95	
	Revenue over Expenditures - YTD	( 6,216.14 )	
		<u>          </u>	
	Balance - Current Date		<u>86,473.81</u>
	Total Fund Equity		<u>86,473.81</u>
	Total Liabilities and Equity		<u>86,409.15</u>

City of Coos Bay  
 Balance Sheet  
 January 31, 2015

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	929,259.92	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	50,598.31	
		<u>          </u>	
	Total Assets		<u>980,058.23</u>

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	50,598.31	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	522,309.08	
	Revenue over Expenditures - YTD	407,150.84	
		<u>          </u>	
	Balance - Current Date	929,459.92	
		<u>          </u>	
	Total Fund Equity		<u>980,058.23</u>
	Total Liabilities and Equity		<u>980,058.23</u>



City of Coos Bay  
 Balance Sheet  
 January 31, 2015

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund		243,100.90
	Total Assets		243,100.90
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2116	Sur-charge Deposit		521.41
	Total Liabilities		521.41
<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	( 54,409.56 )	
	Balance - Current Date		223,727.81
	Total Fund Equity		242,579.49
	Total Liabilities and Equity		243,100.90

City of Coos Bay  
 Balance Sheet  
 January 31, 2015

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund		78,466.62	
10-000-100-1201	Accounts Receivable		17,018.86	
			<u>          </u>	
	Total Assets			<u>95,485.48</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
10-000-200-2500	Fund Balance		125,036.86	
	Revenue over Expenditures - YTD	(	29,551.38)	
			<u>          </u>	
	Balance - Current Date			<u>95,485.48</u>
	Total Fund Equity			<u>95,485.48</u>
	Total Liabilities and Equity			<u>95,485.48</u>

City of Coos Bay  
Balance Sheet  
January 31, 2015

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund	163,192.75	
	Total Assets		163,192.75

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
	Revenue over Expenditures - YTD	163,192.75	
	Balance - Current Date	163,192.75	
	Total Fund Equity		163,192.75
	Total Liabilities and Equity		163,192.75

City of Coos Bay  
 Combined Cash Investment  
 January 31, 2015

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	( 378,663.41 )
99-000-100-1002	Cash - Checking Payroll	( 37,613.35 )
99-000-100-1003	Cash - Lgip State Pool	22,189,625.50
99-000-100-1004	Umpqua Bank - State Pool	1,319,863.24
99-000-100-1009	LGIP - Jurisdictional	4,840,242.78
		<hr/>
	Total Combined Cash	27,933,454.76
99-000-100-1082	FB-Nonspendable Juris Exchange	( 4,840,242.78 )
99-000-100-1090	FB-Nonspendable Library CD	( 50,598.31 )
99-000-100-1000	Cash Allocated To Other Funds	( 23,042,613.67 )
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	Total Unallocated Cash	<u>.00</u>

Cash Allocation Reconciliation

1	Allocation to General Fund	4,630,631.48
2	Allocation to Gas Tax Fund	174,625.56
3	Allocation to Wastewater Fund	1,025,820.20
5	Allocation to Hotel/Motel Tax Fund	85,883.84
7	Allocation to Library Fund	929,259.92
8	Allocation to Building Codes Fund	243,100.90
10	Allocation to 9-1-1 Tax Fund	78,466.62
11	Allocation to G.O. Bond Redemption Fund	626,551.15
12	Allocation to Revenue Bond Fund	3,108,659.68
14	Allocation to Library ESO Fund	163,192.75
15	Allocation to Special Improvement Fund	145,949.92
16	Allocation to Street Improvement Fund	270.08
17	Allocation to Parks Improvement Fund	143,217.21
18	Allocation to Bike/pedestrian Path Fund	37,424.03
19	Allocation to Transportation SDC Fund	14,622.94
20	Allocation to Wastewater SDC Fund	246,740.47
21	Allocation to Stormwater SDC Fund	19,001.72
27	Allocation to Fire Dept. Equipment Reserve	214,972.03
29	Allocation to Wastewater Improvement Fund	3,598,905.58
32	Allocation to Trust Fund	39,050.00
33	Allocation to Coos Bay-North Bend VCB	236,316.14
34	Allocation to Major Capital Reserve Fund	1,317,182.09
39	Allocation to Jurisdictional Exchange Fund	332.23
40	Allocation to Technology Reserve Fund	134,789.49
41	Allocation to County-wide CAD Core Reserve	29,303.42
42	Allocation to Rainy Day Reserve Fund	489,272.64
51	Allocation to Downtown Special Revenue Fund	1,074,747.68
52	Allocation to Empire Special Revenue Fund	627,498.34
53	Allocation to Empire Program Fund	438,569.48
54	Allocation to Downtown Bond Fund	1,458.68
55	Allocation to Empire Bond Fund	75.25
56	Allocation to Downtown Program Fund	42,085.72
57	Allocation to Downtown Capital Projects Fund	1,099,195.18
58	Allocation to Empire Capital Projects Fund	1,117,361.82
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  
January 31, 2015

Total Allocations to Other Funds	23,042,613.67
Allocation from Combined Cash Fund - 99-000-100-1000	( 23,042,613.67 )
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Zero Proof if Allocations Balance	.00
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