

CITY OF COOS BAY CITY COUNCIL

Agenda Staff Report

MEETING DATE April 21, 2015	AGENDA ITEM NUMBER
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TO: Mayor Shoji and City Councilors

FROM: Susanne Baker, Finance Director

THROUGH: Rodger Craddock, City Manager

ISSUE: March 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 75% of the fiscal year having elapsed. General Fund Property Tax Collections are at 99.2% 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	\$1,502,973.55	\$4,200,147.69
Gas Tax	\$264,454.60	(\$75,666.03)	\$188,788.57
Wastewater	\$1,931,073.98	\$254,342.06	\$2,185,416.04
Hotel/Motel	\$92,689.95	(\$53,831.90)	\$38,858.05
Library	\$572,907.39	\$271,125.41	\$844,032.80
Library - ESO	\$0.00	\$280,929.40	\$280,929.40
Bldg. Codes	\$278,137.37	(\$67,369.30)	\$210,768.07
9-1-1	\$125,036.86	(\$37,344.41)	\$87,692.45

The **Combined Cash Investment** report shows total combined cash of \$22,749,911.62 (see table below).

Combined Cash Accounts:

Accounts Payable	\$12,215.35	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance	
Payroll	(\$47,972.32)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance	
Local Government Investment Pool (LGIP)	\$21,949,827.58	Investment On Demand	0.0500 % annualized interest rate: 11/20/2014	
Umpqua, State Pool Account	\$886,480.75	Operations	0.15 % annualized interest rate: 2/28/13; 100% collateralization 1/1/10; Division of State Finance Administrative Decision	
LGIP – Jurisdictional Account	\$4,844,155.54	Unallocated	0.0500 % annualized interest rate: 11/20/2014	
Cash Allocated*	\$850,723.78	Across funds	See Cash Allocation Reconciliation	
COMBINED CASH (allocated* & unallocated)	Umpqua Bank		Operations (allocated) *	\$850,723.78
	LGIP		Investment (allocated)	\$21,949,827.58
	LGIP		Investment (unallocated)	\$4,844,155.54
TOTAL COMBINED CASH	\$27,644,706.90			
Less Unallocated Cash	Nonspendable Jurisdictional Exchange & Library		(\$4,894,795.28)	
Total Cash Allocated to Other Funds	\$22,749,911.62			
* \$12,215.35 + (\$47,972.32) + \$886,480.75 = \$850,723.78 Umpqua Operations Allocated				

Entities		Fund Numbers		Cash Allocated*	
Total City of Coos Bay		1-32,34, 39-42		\$17,141,199.38	
Urban Renewal Agency		51-61		\$5,397,692.97	
Coos Bay – North Bend Visitors Convention Bureau		33		211,019.27	
Total Cash Allocated				\$22,749,911.62	
\$850,723.78	+	\$21,949,827.58	+	(\$50,639.74)	= \$22,749,911.62
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 9 Months Ending March 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	162,485.17	5,185,341.03	5,228,729.00	43,387.97	99.2
Franchise Taxes	123,987.35	1,008,415.73	1,625,900.00	617,484.27	62.0
Licenses & Permits	8,898.24	136,017.39	167,350.00	31,332.61	81.3
Fines, Grants & State Revenues	38,941.02	387,309.71	710,798.00	323,488.29	54.5
Use Of Money & Property	8,954.40	75,658.11	85,122.00	9,463.89	88.9
Services	5,237.86	495,436.42	545,090.00	49,653.58	90.9
Repayments	.00	32,593.31	.00	(32,593.31)	.0
Other Revenue	187.21	207,653.27	10,610.00	(197,043.27)	1957.2
Other Financing Sources	.00	651,943.00	781,943.00	130,000.00	83.4
	<u>348,691.25</u>	<u>8,180,367.97</u>	<u>11,572,907.00</u>	<u>3,392,539.03</u>	<u>70.7</u>
<u>Expenditures</u>					
City Council	463.84	71,538.79	86,300.00	14,761.21	82.9
City Manager	8,391.74	87,901.40	128,989.00	41,087.60	68.2
Urban Renewal Administration	23,490.74	223,971.43	330,279.00	106,307.57	67.8
Finance Department/accounting	13,462.12	141,298.72	196,411.00	55,112.28	71.9
City Attorney	5,662.77	37,669.00	56,462.00	18,793.00	66.7
City Hall	9,053.83	83,533.35	110,000.00	26,466.65	75.9
Community Promotion & Support	.00	25,256.00	25,256.00	.00	100.0
Non-departmental	7,015.13	218,614.98	289,513.00	70,898.02	75.5
Other Financing Uses	.00	379,843.00	2,483,847.00	2,104,004.00	15.3
Police Administration	286,201.66	2,561,849.12	3,735,527.00	1,173,677.88	68.6
Police Support Services	66,447.41	537,856.97	757,941.00	220,084.03	71.0
Codes Enforcement	4,000.46	38,952.60	65,179.00	26,226.40	59.8
Fire Department Operations	176,984.67	1,717,542.19	2,390,284.00	672,741.81	71.9
C.S. Planning Division	26,164.93	180,901.99	325,414.00	144,512.01	55.6
Coastal Implementation Grant	.00	.00	34,400.00	34,400.00	.0
Engineering Division	7,103.87	68,508.16	120,469.00	51,960.84	56.9
Parks Division	27,175.67	302,156.72	436,636.00	134,479.28	69.2
	<u>661,618.84</u>	<u>6,677,394.42</u>	<u>11,572,907.00</u>	<u>4,895,512.58</u>	<u>57.7</u>
	<u>(312,927.59)</u>	<u>1,502,973.55</u>	<u>.00</u>	<u>(1,502,973.55)</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 9 Months Ending March 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	64,205.01	613,750.09	870,000.00	256,249.91	70.6
Use Of Money & Property	75.87	729.56	1,000.00	270.44	73.0
Miscellaneous	493.35	17,546.43	10,000.00	(7,546.43)	175.5
Transfer From GF	.00	1,744.00	1,744.00	.00	100.0
	<u>64,774.23</u>	<u>633,770.08</u>	<u>1,026,316.00</u>	<u>392,545.92</u>	<u>61.8</u>
<u>Expenditures</u>					
Maintenance Department	<u>61,981.47</u>	<u>709,436.11</u>	<u>1,026,316.00</u>	<u>316,879.89</u>	<u>69.1</u>
	<u>61,981.47</u>	<u>709,436.11</u>	<u>1,026,316.00</u>	<u>316,879.89</u>	<u>69.1</u>
	<u>2,792.76</u>	<u>(75,666.03)</u>	<u>.00</u>	<u>75,666.03</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 9 Months Ending March 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	909,779.75	296,568.00	(613,211.75)	306.8
Use Of Money & Property	718.43	6,815.31	9,000.00	2,184.69	75.7
Current Services	406,624.90	3,591,806.22	5,011,544.00	1,419,737.78	71.7
Miscellaneous	.00	(9,032.41)	.00	9,032.41	.0
	<u>407,343.33</u>	<u>4,499,368.87</u>	<u>5,967,112.00</u>	<u>1,467,743.13</u>	<u>75.4</u>
<u>Expenditures</u>					
W/w Administration	16,688.68	1,913,395.51	2,397,640.00	484,244.49	79.8
Plant #1	91,887.16	858,729.74	1,274,992.00	416,262.26	67.4
Plant #2	54,890.16	545,442.89	818,158.00	272,715.11	66.7
Sanitary & Storm Drain	66,963.63	613,378.91	952,552.00	339,173.09	64.4
Stormwater	32,550.80	314,079.76	523,770.00	209,690.24	60.0
	<u>262,980.43</u>	<u>4,245,026.81</u>	<u>5,967,112.00</u>	<u>1,722,085.19</u>	<u>71.1</u>
	<u>144,362.90</u>	<u>254,342.06</u>	<u>.00</u>	<u>(254,342.06)</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 9 Months Ending March 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	.00	323,071.36	490,000.00	166,928.64	65.9
Use Of Money & Property	28.68	180.96	200.00	19.04	90.5
Services	355.45	6,995.39	8,000.00	1,004.61	87.4
Other Revenue	932.59	5,513.47	3,000.00	(2,513.47)	183.8
Transfers In	.00	5,000.00	5,000.00	.00	100.0
	<u>1,316.72</u>	<u>340,761.18</u>	<u>586,200.00</u>	<u>245,438.82</u>	<u>58.1</u>
<u>Expenditures</u>					
Hotel/motel Tax Fund	<u>29,238.58</u>	<u>394,593.08</u>	<u>586,200.00</u>	<u>191,606.92</u>	<u>67.3</u>
	<u>29,238.58</u>	<u>394,593.08</u>	<u>586,200.00</u>	<u>191,606.92</u>	<u>67.3</u>
	<u>(27,921.86)</u>	<u>(53,831.90)</u>	<u>.00</u>	<u>53,831.90</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 9 Months Ending March 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	298.00	949,112.68	941,000.00	(8,112.68)	100.9
Use Of Money & Property	842.89	5,503.28	2,500.00	(3,003.28)	220.1
Current Services	1,093.81	7,311.55	19,000.00	11,688.45	38.5
Other Revenue	4,019.51	13,906.97	19,000.00	5,093.03	73.2
	<u>6,254.21</u>	<u>975,834.48</u>	<u>1,355,666.00</u>	<u>379,831.52</u>	<u>72.0</u>
<u>Expenditures</u>					
Library Fund	<u>70,028.81</u>	<u>704,709.07</u>	<u>1,355,666.00</u>	<u>650,956.93</u>	<u>52.0</u>
	<u>70,028.81</u>	<u>704,709.07</u>	<u>1,355,666.00</u>	<u>650,956.93</u>	<u>52.0</u>
	<u>(63,774.60)</u>	<u>271,125.41</u>	<u>.00</u>	<u>(271,125.41)</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 9 Months Ending March 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	18,923.31	121,583.57	179,537.00	57,953.43	67.7
Use Of Money & Property	100.52	1,103.94	50.00	(1,053.94)	2207.9
Other Revenue	.00	(247.28)	.00	247.28	.0
	<u>19,023.83</u>	<u>122,440.23</u>	<u>285,890.00</u>	<u>163,449.77</u>	<u>42.8</u>
<u>Expenditures</u>					
Codes Department	<u>20,927.29</u>	<u>189,809.53</u>	<u>285,890.00</u>	<u>96,080.47</u>	<u>66.4</u>
	<u>20,927.29</u>	<u>189,809.53</u>	<u>285,890.00</u>	<u>96,080.47</u>	<u>66.4</u>
	<u>(1,903.46)</u>	<u>(67,369.30)</u>	<u>.00</u>	<u>67,369.30</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 9 Months Ending March 31, 2015

9-1-1 Tax Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	89,829.00	89,829.00	.0
Revenue From Other Agencies	.00	105,713.28	164,758.00	59,044.72	64.2
Use Of Money & Property	44.30	432.07	100.00	(332.07)	432.1
	<u>44.30</u>	<u>106,145.35</u>	<u>254,687.00</u>	<u>148,541.65</u>	<u>41.7</u>
<u>Expenditures</u>					
9-1-1 Tax Fund	<u>14,682.26</u>	<u>143,489.76</u>	<u>254,687.00</u>	<u>111,197.24</u>	<u>56.3</u>
	<u>14,682.26</u>	<u>143,489.76</u>	<u>254,687.00</u>	<u>111,197.24</u>	<u>56.3</u>
	<u>(14,637.96)</u>	<u>(37,344.41)</u>	<u>.00</u>	<u>37,344.41</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 9 Months Ending March 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	166,381.00	332,762.00	499,143.00	166,381.00	66.7
Revenue From Other Agencies	.00	5,717.00	5,500.00	(217.00)	104.0
Use Of Money & Property	56.51	491.60	100.00	(391.60)	491.6
Other Revenue	3,473.52	249,573.47	75,230.00	(174,343.47)	331.8
	<u>169,911.03</u>	<u>588,544.07</u>	<u>758,394.00</u>	<u>169,849.93</u>	<u>77.6</u>
<u>Expenditures</u>					
Library ESO Fund	<u>19,518.65</u>	<u>307,614.67</u>	<u>758,394.00</u>	<u>450,779.33</u>	<u>40.6</u>
	<u>19,518.65</u>	<u>307,614.67</u>	<u>758,394.00</u>	<u>450,779.33</u>	<u>40.6</u>
	<u>150,392.38</u>	<u>280,929.40</u>	<u>.00</u>	<u>(280,929.40)</u>	<u>.0</u>

City of Coos Bay
Balance Sheet
March 31, 2015

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	4,334,796.07	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	21,946.82	
01-000-100-1201	Accounts Receivable	25,752.79	
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	(6,903.56)	
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	726.15	
01-000-100-1405	Long Term A/R City Loan to JE	176,249.02	
Total Assets			5,354,519.41

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2015	Unclaimed Property Liability	916.14	
01-000-200-2034	Insurance Payable	99,510.05	
01-000-200-2035	P.E.R.S. Payable	94,435.24	
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			1,154,371.72

FUND EQUITY

Unappropriated Fund Balance:			
01-000-200-2500	Fund Balance	2,697,174.14	
	Revenue over Expenditures - YTD	1,502,973.55	
Balance - Current Date			4,200,147.69
Total Fund Equity			4,200,147.69
Total Liabilities and Equity			5,354,519.41

City of Coos Bay
Balance Sheet
March 31, 2015

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	178,045.04	
02-000-100-1201	Accounts Receivable	10,743.53	
	Total Assets		188,788.57

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
02-000-200-2500	Fund Balance	264,454.60	
	Revenue over Expenditures - YTD	(75,666.03)	
	Balance - Current Date	188,788.57	
	Total Fund Equity		188,788.57
	Total Liabilities and Equity		188,788.57

City of Coos Bay
Balance Sheet
March 31, 2015

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	1,429,819.47	
03-000-100-1201	Accounts Receivable	876,331.97	
	Total Assets		2,306,151.44

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	254,342.06	
	Balance - Current Date	2,185,416.04	
	Total Fund Equity		2,306,151.44
	Total Liabilities and Equity		2,306,151.44

City of Coos Bay
Balance Sheet
March 31, 2015

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund	37,784.59	
05-000-100-1201	Accounts Receivable	1,073.46	
	Total Assets		38,858.05

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
05-000-200-2500	Fund Balance	92,689.95	
	Revenue over Expenditures - YTD	(53,831.90)	
	Balance - Current Date	38,858.05	
	Total Fund Equity		38,858.05
	Total Liabilities and Equity		38,858.05

City of Coos Bay
Balance Sheet
March 31, 2015

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	793,193.06	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	50,639.74	
	Total Assets		844,032.80

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	50,639.74	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	522,267.65	
	Revenue over Expenditures - YTD	271,125.41	
	Balance - Current Date	793,393.06	
	Total Fund Equity		844,032.80
	Total Liabilities and Equity		844,032.80

City of Coos Bay
Balance Sheet
March 31, 2015

Building Codes Fund

ASSETS

08-000-100-1001	Cash - Combined Fund	231,368.10	
	Total Assets		231,368.10

LIABILITIES AND EQUITY

LIABILITIES

08-000-200-2116	Sur-charge Deposit	1,748.35	
	Total Liabilities		1,748.35

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	(67,369.30)	
	Balance - Current Date	210,768.07	
	Total Fund Equity		229,619.75
	Total Liabilities and Equity		231,368.10

City of Coos Bay
Balance Sheet
March 31, 2015

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund	87,692.45	
	Total Assets		87,692.45

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
10-000-200-2500	Fund Balance	125,036.86	
	Revenue over Expenditures - YTD	(37,344.41)	
	Balance - Current Date	87,692.45	
	Total Fund Equity		87,692.45
	Total Liabilities and Equity		87,692.45

City of Coos Bay
Balance Sheet
March 31, 2015

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund	280,929.40	
	Total Assets		280,929.40

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
Revenue over Expenditures - YTD	280,929.40		
		280,929.40	
Balance - Current Date			280,929.40
Total Fund Equity			280,929.40
Total Liabilities and Equity			280,929.40

City of Coos Bay
Combined Cash Investment
March 31, 2015

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	12,215.35
99-000-100-1002	Cash - Checking Payroll	(47,972.32)
99-000-100-1003	Cash - Lgip State Pool	21,949,827.58
99-000-100-1004	Umpqua Bank - State Pool	886,480.75
99-000-100-1009	LGIP - Jurisdictional	4,844,155.54
Total Combined Cash		27,644,706.90
99-000-100-1082	FB-Nonspendable Juris Exchange	(4,844,155.54)
99-000-100-1090	FB-Nonspendable Library CD	(50,639.74)
99-000-100-1000	Cash Allocated To Other Funds	(22,749,911.62)
Total Unallocated Cash		.00

Cash Allocation Reconciliation

1	Allocation to General Fund	4,334,796.07
2	Allocation to Gas Tax Fund	178,045.04
3	Allocation to Wastewater Fund	1,429,819.47
5	Allocation to Hotel/Motel Tax Fund	37,784.59
7	Allocation to Library Fund	793,193.06
8	Allocation to Building Codes Fund	231,368.10
10	Allocation to 9-1-1 Tax Fund	87,692.45
11	Allocation to G.O. Bond Redemption Fund	647,868.50
12	Allocation to Revenue Bond Fund	3,108,659.68
14	Allocation to Library ESO Fund	280,929.40
15	Allocation to Special Improvement Fund	147,454.19
16	Allocation to Street Improvement Fund	270.30
17	Allocation to Parks Improvement Fund	142,944.55
18	Allocation to Bike/pedestrian Path Fund	38,992.73
19	Allocation to Transportation SDC Fund	14,634.92
20	Allocation to Wastewater SDC Fund	246,942.50
21	Allocation to Stormwater SDC Fund	19,017.27
27	Allocation to Fire Dept. Equipment Reserve	215,148.04
29	Allocation to Wastewater Improvement Fund	3,550,714.51
32	Allocation to Trust Fund	37,310.00
33	Allocation to Coos Bay-North Bend VCB	211,019.27
34	Allocation to Major Capital Reserve Fund	946,663.64
39	Allocation to Jurisdictional Exchange Fund	332.50
40	Allocation to Technology Reserve Fund	132,074.63
41	Allocation to County-wide CAD Core Reserve	28,870.01
42	Allocation to Rainy Day Reserve Fund	489,673.23
51	Allocation to Downtown Special Revenue Fund	1,029,013.41
52	Allocation to Empire Special Revenue Fund	427,255.52
53	Allocation to Empire Program Fund	438,928.57
54	Allocation to Downtown Bond Fund	1,458.68
55	Allocation to Empire Bond Fund	75.25
56	Allocation to Downtown Program Fund	42,120.18
57	Allocation to Downtown Capital Projects Fund	1,218,908.69
58	Allocation to Empire Capital Projects Fund	1,331,853.24
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
March 31, 2015

Total Allocations to Other Funds	22,749,911.62
Allocation from Combined Cash Fund - 99-000-100-1000	(22,749,911.62)
Zero Proof if Allocations Balance	.00