

CITY OF COOS BAY CITY COUNCIL
Agenda Staff Report

MEETING DATE June 16, 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: May 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 with 92% of the fiscal year having elapsed. General Fund Property Tax Collections are at 100.8% 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	\$776,455.47	\$3,473,629.61
Gas Tax	\$264,454.60	(\$47,630.37)	\$216,824.23
Wastewater	\$1,931,073.98	\$602,122.50	\$2,533,196.48
Hotel/Motel	\$92,689.95	(\$42,184.78)	\$50,505.17
Library	\$572,907.39	\$125,777.99	\$698,685.38
Library - ESO	\$0.00	\$196,469.64	\$196,469.64
Bldg. Codes	\$278,137.37	(\$60,173.90)	\$217,963.47
9-1-1	\$125,036.86	(\$31,095.88)	\$93,940.98

The **Combined Cash Investment** report shows total combined cash of \$26,294,482.48 (see table below).

Combined Cash Accounts:

Accounts Payable	\$34,320.02	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance
Payroll	(\$47,752.93)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance
Local Government Investment Pool (LGIP)	\$20,814,214.34	Investment On Demand	0.500 % annualized interest rate: 11/20/2014
Umpqua, State Pool Account	\$655,499.27	Operations	0.15 % annualized interest rate: 2/28/13; 100% collateralization 1/1/10; Division of State Finance Administrative Decision
LGIP – Jurisdictional Account	\$4,838,201.78	Unallocated	0.500 % annualized interest rate: 11/20/2014
Cash Allocated*	\$642,066.36	Across funds	See Cash Allocation Reconciliation
COMBINED CASH (allocated* & unallocated)	Umpqua Bank	Operations (allocated) *	\$642,066.36
	LGIP	Investment (allocated)	\$20,814,214.34
	LGIP	Investment (unallocated)	\$4,838,201.78
TOTAL COMBINED CASH	\$26,294,482.48		
Less Unallocated Cash	Nonspendable Jurisdictional Exchange & Library		(\$4,888,884.22)
Total Cash Allocated to Other Funds	\$21,405,598.26		
* \$34,320.02 + (\$47,752.93) + \$655,499.27 = \$642,066.36 Umpqua Operations Allocated			

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32,34, 39-42	\$16,232,976.30
Urban Renewal Agency	51-61	\$4,954,658.00
Coos Bay – North Bend Visitors Convention Bureau	33	217,963.96
Total Cash Allocated		\$21,405,598.26
\$642,066.36	+ \$20,814,214.34	+ (\$50,682.44) = \$21,405,598.26
Umpqua Operations	LGIP Investment	Library Cash Allocated

ADVANTAGES:

This process provides for full public disclosure and transparency in government.

DISADVANTAGES:

None.

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 11 Months Ending May 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	40,213.16	5,271,559.34	5,228,729.00	(42,830.34)	100.8
Franchise Taxes	124,999.17	1,283,307.81	1,625,900.00	342,592.19	78.9
Licenses & Permits	8,385.70	150,683.12	167,350.00	16,666.88	90.0
Fines, Grants & State Revenues	70,949.36	524,397.54	710,798.00	186,400.46	73.8
Use Of Money & Property	7,187.06	93,268.34	85,122.00	(8,146.34)	109.6
Services	1,629.64	587,346.45	545,090.00	(42,256.45)	107.8
Repayments	.00	32,593.31	.00	(32,593.31)	.0
Other Revenue	11,458.69	233,201.14	10,610.00	(222,591.14)	2197.9
Other Financing Sources	.00	651,943.00	781,943.00	130,000.00	83.4
	<u>264,822.78</u>	<u>8,828,300.05</u>	<u>11,572,907.00</u>	<u>2,744,606.95</u>	<u>76.3</u>
<u>Expenditures</u>					
City Council	1,322.48	75,780.71	86,300.00	10,519.29	87.8
City Manager	9,545.69	106,648.51	128,989.00	22,340.49	82.7
Urban Renewal Administration	22,460.98	267,772.07	330,279.00	62,506.93	81.1
Finance Department	17,174.19	174,210.94	196,411.00	22,200.06	88.7
City Attorney	3,695.27	47,339.54	56,462.00	9,122.46	83.8
City Hall	5,131.64	101,964.44	110,000.00	8,035.56	92.7
Community Promotion & Support	.00	25,256.00	25,256.00	.00	100.0
Non Departmental	11,597.46	240,907.29	289,513.00	48,605.71	83.2
Other Financing Uses	.00	379,843.00	2,483,847.00	2,104,004.00	15.3
Police Administration	277,259.54	3,133,158.68	3,735,527.00	602,368.32	83.9
Police Support Services	59,736.80	656,718.66	757,941.00	101,222.34	86.7
Codes Enforcement	4,621.50	47,883.18	65,179.00	17,295.82	73.5
Fire Department Operations	196,156.84	2,114,168.84	2,390,284.00	276,115.16	88.5
C.S. Planning Division	26,555.66	222,111.21	325,414.00	103,302.79	68.3
Coastal Implementation Grant	.00	7,200.00	34,400.00	27,200.00	20.9
Engineering Division	6,698.91	82,773.02	120,469.00	37,695.98	68.7
Parks Division	34,303.50	368,108.49	436,636.00	68,527.51	84.3
	<u>676,260.46</u>	<u>8,051,844.58</u>	<u>11,572,907.00</u>	<u>3,521,062.42</u>	<u>69.6</u>
	<u>(411,437.68)</u>	<u>776,455.47</u>	<u>.00</u>	<u>(776,455.47)</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 11 Months Ending May 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	82,345.82	774,461.78	870,000.00	95,538.22	89.0
Use Of Money & Property	77.84	881.24	1,000.00	118.76	88.1
Miscellaneous	619.99	26,286.66	10,000.00	(16,286.66)	262.9
Transfer From GF	.00	1,744.00	1,744.00	.00	100.0
	<u>83,043.65</u>	<u>803,373.68</u>	<u>1,026,316.00</u>	<u>222,942.32</u>	<u>78.3</u>
<u>Expenditures</u>					
Maintenance Department	52,072.55	851,004.05	1,026,316.00	175,311.95	82.9
	<u>52,072.55</u>	<u>851,004.05</u>	<u>1,026,316.00</u>	<u>175,311.95</u>	<u>82.9</u>
	<u>30,971.10</u>	<u>(47,630.37)</u>	<u>.00</u>	<u>47,630.37</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 11 Months Ending May 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	877.28	8,485.34	9,000.00	514.66	94.3
Current Services	428,962.54	4,499,962.41	5,011,544.00	511,581.59	89.8
Miscellaneous	.00	(9,032.41)	.00	9,032.41	.0
	<u>429,839.82</u>	<u>5,409,195.09</u>	<u>5,967,112.00</u>	<u>557,916.91</u>	<u>90.7</u>
<u>Expenditures</u>					
W/w Administration	17,122.12	1,948,085.52	2,397,640.00	449,554.48	81.3
Plant #1	91,747.21	1,041,485.99	1,274,992.00	233,506.01	81.7
Plant #2	58,380.80	660,978.50	818,158.00	157,179.50	80.8
Sanitary & Storm Drain	62,665.61	757,598.64	952,552.00	194,953.36	79.5
Stormwater	34,293.57	398,923.94	523,770.00	124,846.06	76.2
	<u>264,209.31</u>	<u>4,807,072.59</u>	<u>5,967,112.00</u>	<u>1,160,039.41</u>	<u>80.6</u>
	<u>165,630.51</u>	<u>602,122.50</u>	<u>.00</u>	<u>(602,122.50)</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 11 Months Ending May 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	12,079.41	423,947.77	490,000.00	66,052.23	86.5
Use Of Money & Property	28.47	225.10	200.00	(25.10)	112.6
Services	802.25	8,710.37	8,000.00	(710.37)	108.9
Other Revenue	354.62	7,139.15	3,000.00	(4,139.15)	238.0
Transfers In	.00	5,000.00	5,000.00	.00	100.0
	<u>13,264.75</u>	<u>445,022.39</u>	<u>586,200.00</u>	<u>141,177.61</u>	<u>75.9</u>
<u>Expenditures</u>					
Hotel/motel Tax Fund	30,463.67	487,207.17	586,200.00	98,992.83	83.1
	<u>30,463.67</u>	<u>487,207.17</u>	<u>586,200.00</u>	<u>98,992.83</u>	<u>83.1</u>
	<u>(17,198.92)</u>	<u>(42,184.78)</u>	<u>.00</u>	<u>42,184.78</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 11 Months Ending May 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	.00	949,149.43	941,000.00	(8,149.43)	100.9
Use Of Money & Property	753.12	6,618.38	2,500.00	(4,118.38)	264.7
Current Services	952.93	15,216.55	19,000.00	3,783.45	80.1
Other Revenue	167.64	14,104.47	19,000.00	4,895.53	74.2
	<u>1,873.69</u>	<u>985,088.83</u>	<u>1,355,666.00</u>	<u>370,577.17</u>	<u>72.7</u>
 <u>Expenditures</u>					
Library Fund	<u>69,498.26</u>	<u>859,310.84</u>	<u>1,355,666.00</u>	<u>496,355.16</u>	<u>63.4</u>
	<u>69,498.26</u>	<u>859,310.84</u>	<u>1,355,666.00</u>	<u>496,355.16</u>	<u>63.4</u>
	<u>(67,624.57)</u>	<u>125,777.99</u>	<u>.00</u>	<u>(125,777.99)</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 11 Months Ending May 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	28,477.21	167,228.86	179,537.00	12,308.14	93.1
Use Of Money & Property	98.99	1,298.89	50.00	(1,248.89)	2597.8
Other Revenue	26.00	(221.18)	.00	221.18	.0
	<u>28,602.20</u>	<u>168,306.57</u>	<u>285,890.00</u>	<u>117,583.43</u>	<u>58.9</u>
<u>Expenditures</u>					
Codes Department	19,892.16	228,480.47	285,890.00	57,409.53	79.9
	<u>19,892.16</u>	<u>228,480.47</u>	<u>285,890.00</u>	<u>57,409.53</u>	<u>79.9</u>
	<u>8,710.04</u>	<u>(60,173.90)</u>	<u>.00</u>	<u>60,173.90</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 11 Months Ending May 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	145,817.21	164,758.00	18,940.79	88.5
Use Of Money & Property	48.00	516.44	100.00	(416.44)	516.4
	<u>48.00</u>	<u>146,333.65</u>	<u>254,687.00</u>	<u>108,353.35</u>	<u>57.5</u>
<u>Expenditures</u>					
9-1-1 Tax Fund	<u>18,173.97</u>	<u>177,429.53</u>	<u>254,687.00</u>	<u>77,257.47</u>	<u>69.7</u>
	<u>18,173.97</u>	<u>177,429.53</u>	<u>254,687.00</u>	<u>77,257.47</u>	<u>69.7</u>
	<u>(18,125.97)</u>	<u>(31,095.88)</u>	<u>.00</u>	<u>31,095.88</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 11 Months Ending May 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	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	97.46	705.58	100.00	(605.58)	705.6
Other Revenue	3,509.57	258,719.56	75,230.00	(183,489.56)	343.9
	<u>3,607.03</u>	<u>597,904.14</u>	<u>758,394.00</u>	<u>160,489.86</u>	<u>78.8</u>
 <u>Expenditures</u>					
Library ESO Fund	34,700.71	401,434.50	758,394.00	356,959.50	52.9
	<u>34,700.71</u>	<u>401,434.50</u>	<u>758,394.00</u>	<u>356,959.50</u>	<u>52.9</u>
	<u>(31,093.68)</u>	<u>196,469.64</u>	<u>.00</u>	<u>(196,469.64)</u>	<u>.0</u>

City of Coos Bay
 Balance Sheet
 May 31, 2015

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	3,644,610.26	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	(7,595.09)	
01-000-100-1201	Accounts Receivable	20,699.83	
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	(6,786.57)	
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	433.73	
01-000-100-1405	Long Term A/R City Loan to JE	176,249.02	
	Total Assets		<u>4,629,563.30</u>

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2015	Unclaimed Property Liability	941.14	
01-000-200-2033	457 Plan Payable	(50.00)	
01-000-200-2034	Insurance Payable	100,317.40	
01-000-200-2035	P.E.R.S. Payable	95,214.86	
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		1,155,933.69

FUND EQUITY

Unappropriated Fund Balance:			
01-000-200-2500	Fund Balance	2,697,174.14	
	Revenue over Expenditures - YTD	776,455.47	
	Balance - Current Date		<u>3,473,629.61</u>
	Total Fund Equity		<u>3,473,629.61</u>
	Total Liabilities and Equity		<u>4,629,563.30</u>

City of Coos Bay
Balance Sheet
May 31, 2015

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund	214,551.44	
02-000-100-1201	Accounts Receivable	2,272.79	
	Total Assets		<u>216,824.23</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
02-000-200-2500	Fund Balance	264,454.60	
	Revenue over Expenditures - YTD	(47,630.37)	
	Balance - Current Date		<u>216,824.23</u>
	Total Fund Equity		<u>216,824.23</u>
	Total Liabilities and Equity		<u>216,824.23</u>

City of Coos Bay
 Balance Sheet
 May 31, 2015

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund	1,813,117.59	
03-000-100-1201	Accounts Receivable	840,814.29	
	Total Assets		<u>2,653,931.88</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	602,122.50	
	Balance - Current Date	2,533,196.48	
	Total Fund Equity		<u>2,653,931.88</u>
	Total Liabilities and Equity		<u>2,653,931.88</u>

City of Coos Bay
Balance Sheet
May 31, 2015

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund	49,150.73	
05-000-100-1201	Accounts Receivable	1,354.44	
	Total Assets		<u>50,505.17</u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
05-000-200-2500	Fund Balance	92,689.95	
	Revenue over Expenditures - YTD	(42,184.78)	
	Balance - Current Date		<u>50,505.17</u>
	Total Fund Equity		<u>50,505.17</u>
	Total Liabilities and Equity		<u>50,505.17</u>

City of Coos Bay
 Balance Sheet
 May 31, 2015

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	647,802.94	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	50,682.44	
		<hr/>	
	Total Assets		698,685.38
			<hr/> <hr/>

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	50,682.44	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	522,224.95	
	Revenue over Expenditures - YTD	125,777.99	
		<hr/>	
	Balance - Current Date	648,002.94	
		<hr/>	
	Total Fund Equity		698,685.38
			<hr/> <hr/>
	Total Liabilities and Equity		698,685.38
			<hr/> <hr/>

City of Coos Bay
 Balance Sheet
 May 31, 2015

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund		239,938.66
	Total Assets		239,938.66
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2116	Sur-charge Deposit		3,123.51
	Total Liabilities		3,123.51
<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	(60,173.90)	
	Balance - Current Date		217,963.47
	Total Fund Equity		236,815.15
	Total Liabilities and Equity		239,938.66

City of Coos Bay
 Balance Sheet
 May 31, 2015

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund		93,940.98	
	Total Assets			93,940.98

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
10-000-200-2500	Fund Balance	125,036.86		
	Revenue over Expenditures - YTD	(31,095.88)		
	Balance - Current Date		93,940.98	
	Total Fund Equity			93,940.98
	Total Liabilities and Equity			93,940.98

City of Coos Bay
Balance Sheet
May 31, 2015

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund	196,469.64	
	Total Assets		196,469.64

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
	Revenue over Expenditures - YTD	196,469.64	
	Balance - Current Date	196,469.64	
	Total Fund Equity		196,469.64
	Total Liabilities and Equity		196,469.64

City of Coos Bay
 Combined Cash Investment
 May 31, 2015

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	34,320.02
99-000-100-1002	Cash - Checking Payroll	(47,752.93)
99-000-100-1003	Cash - Lgip State Pool	20,814,214.34
99-000-100-1004	Umpqua Bank - State Pool	655,499.27
99-000-100-1009	LGIP - Jurisdictional	4,838,201.78
		<hr/>
	Total Combined Cash	26,294,482.48
99-000-100-1082	FB-Nonspendable Juris Exchange	(4,838,201.78)
99-000-100-1090	FB-Nonspendable Library CD	(50,682.44)
99-000-100-1000	Cash Allocated To Other Funds	(21,405,598.26)
		<hr/>
	Total Unallocated Cash	<u>.00</u>

Cash Allocation Reconciliation

1	Allocation to General Fund	3,644,610.26
2	Allocation to Gas Tax Fund	214,551.44
3	Allocation to Wastewater Fund	1,813,117.59
5	Allocation to Hotel/Motel Tax Fund	49,150.73
7	Allocation to Library Fund	647,802.94
8	Allocation to Building Codes Fund	239,938.66
10	Allocation to 9-1-1 Tax Fund	93,940.98
11	Allocation to G.O. Bond Redemption Fund	268,393.82
12	Allocation to Revenue Bond Fund	3,102,975.68
14	Allocation to Library ESO Fund	196,469.64
15	Allocation to Special Improvement Fund	147,578.53
16	Allocation to Street Improvement Fund	270.53
17	Allocation to Parks Improvement Fund	142,675.16
18	Allocation to Bike/pedestrian Path Fund	40,649.30
19	Allocation to Transportation SDC Fund	14,647.25
20	Allocation to Wastewater SDC Fund	247,150.73
21	Allocation to Stormwater SDC Fund	19,033.31
27	Allocation to Fire Dept. Equipment Reserve	215,329.46
29	Allocation to Wastewater Improvement Fund	3,539,456.18
32	Allocation to Trust Fund	35,660.00
33	Allocation to Coos Bay-North Bend VCB	217,963.96
34	Allocation to Major Capital Reserve Fund	930,740.48
39	Allocation to Jurisdictional Exchange Fund	10,332.78
40	Allocation to Technology Reserve Fund	100,778.53
41	Allocation to County-wide CAD Core Reserve	27,636.19
42	Allocation to Rainy Day Reserve Fund	490,086.13
51	Allocation to Downtown Special Revenue Fund	1,045,672.27
52	Allocation to Empire Special Revenue Fund	438,003.62
53	Allocation to Empire Program Fund	439,298.69
54	Allocation to Downtown Bond Fund	(338,927.51)
55	Allocation to Empire Bond Fund	(112,775.23)
56	Allocation to Downtown Program Fund	42,155.70
57	Allocation to Downtown Capital Projects Fund	1,200,174.74
58	Allocation to Empire Capital Projects Fund	1,332,976.29
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
May 31, 2015

Total Allocations to Other Funds	21,405,598.26
Allocation from Combined Cash Fund - 99-000-100-1000	(21,405,598.26)
Zero Proof if Allocations Balance	.00