

CITY OF COOS BAY CITY COUNCIL
Agenda Staff Report

MEETING DATE September 1, 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: July 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 8% of the fiscal year having elapsed. General Fund Property Tax Collections are at 0% of budget. This report is preliminary, pending the FYE 15 audit.

The **Balance Sheet** shows Beginning Balance (unaudited Fund Balance 7/1/15); (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 16	(Used) Earned	Ending Fund Balance
General	\$3,502,810.62	(\$772,986.49)	\$2,729,824.13
Gas Tax	\$254,872.04	(\$85,878.31)	\$168,993.73
Wastewater	\$3,158,479.59	(\$328,897.58)	\$2,829,582.01
Hotel/Motel	\$131,866.81	(\$48,590.71)	\$83,276.10
Library	\$734,425.82	(\$89,338.30)	\$645,087.52
Library - ESO	\$247,367.05	(\$50,632.42)	\$196,734.63
Bldg. Codes	\$206,752.06	(\$9,351.50)	\$197,400.56
9-1-1	\$102,693.96	\$9,258.63	\$111,952.59

The **Combined Cash Investment** report shows total combined cash of \$25,615,703.68 (see table below).

Accounts Payable	(\$18,052.11)	Sweep	Timing, checks paid in current month for prior month expenses; normal \$150,000 sweep balance
Payroll	(\$48,144.86)	Sweep	Timing, checks paid in current month for prior month expenses; normal zero sweep balance
Local Government Investment Pool (LGIP)	\$20,068,946.65	Investment On Demand	0.500 % annualized interest rate: 11/20/2014
Umpqua, State Pool Account	\$770,422.06	Operations	0.15 % annualized interest rate: 2/28/13; 100% collateralization 1/1/10; Division of State Finance Administrative Decision
LGIP – Jurisdictional Account	\$4,842,531.94	Unallocated	0.500 % annualized interest rate: 11/20/2014
Cash Allocated*	\$704,225.09	Across funds	See Cash Allocation Reconciliation
COMBINED CASH (allocated* & unallocated)	Umpqua Bank	Operations (allocated) *	\$704,225.09
	LGIP	Investment (allocated)	\$20,068,946.65
	LGIP	Investment (unallocated)	\$4,842,531.94
TOTAL COMBINED CASH			\$25,615,703.68
Less Unallocated Cash	Nonspendable Jurisdictional Exchange & Library		(\$4,893,260.00)
Total Cash Allocated to Other Funds			\$20,722,443.68
* (\$18,052.11) + (\$48,144.86) + \$770,422.06 = \$704,225.09 Umpqua Operations Allocated			

Entities	Fund Numbers	Cash Allocated*
Total City of Coos Bay	1-32,34, 39-42	\$15,456,787.08
Urban Renewal Agency	51-61	\$5,012,011.67
Coos Bay – North Bend Visitors Convention Bureau	33	253,644.93
Total Cash Allocated		\$20,722,443.68
\$704,225.09	+ \$20,068,946.65	+ (\$50,728.06) = \$20,722,443.68
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 1 Months Ending July 31, 2015

General Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	2,893,445.00	2,893,445.00	.0
Property Taxes	.00	.00	5,359,932.00	5,359,932.00	.0
Franchise Taxes	.00	.00	1,637,000.00	1,637,000.00	.0
Licenses & Permits	2,961.85	2,961.85	157,900.00	154,938.15	1.9
Fines, Grants & State Revenues	10,017.13	10,017.13	712,792.00	702,774.87	1.4
Use Of Money & Property	12,508.53	12,508.53	95,000.00	82,491.47	13.2
Services	48,017.63	48,017.63	679,192.00	631,174.37	7.1
Other Revenue	2,019.79	2,019.79	14,200.00	12,180.21	14.2
Other Financing Sources	.00	.00	763,077.00	763,077.00	.0
	<u>75,524.93</u>	<u>75,524.93</u>	<u>12,312,538.00</u>	<u>12,237,013.07</u>	<u>.6</u>
<u>Expenditures</u>					
City Council	22,896.07	22,896.07	86,300.00	63,403.93	26.5
City Manager	10,545.22	10,545.22	115,441.00	104,895.78	9.1
Urban Renewal Administration	44,035.08	44,035.08	395,530.00	351,494.92	11.1
Finance Department	16,897.58	16,897.58	211,191.00	194,293.42	8.0
City Attorney	3,849.74	3,849.74	64,515.00	60,665.26	6.0
City Hall	4,830.57	4,830.57	112,000.00	107,169.43	4.3
Community Promotion & Support	.00	.00	25,000.00	25,000.00	.0
Non Departmental	154,700.26	154,700.26	305,301.00	150,600.74	50.7
Other Financing Uses	.00	.00	2,609,046.00	2,609,046.00	.0
Police Administration	277,261.05	277,261.05	3,956,484.00	3,679,222.95	7.0
Police Support Services	60,495.71	60,495.71	803,627.00	743,131.29	7.5
Codes Enforcement	4,206.65	4,206.65	68,463.00	64,256.35	6.1
Fire Department Operations	187,212.50	187,212.50	2,520,399.00	2,333,186.50	7.4
C.S. Planning Division	26,802.00	26,802.00	407,072.00	380,270.00	6.6
Coastal Implementation Grant	.00	.00	34,400.00	34,400.00	.0
Engineering Division	7,477.46	7,477.46	99,868.00	92,390.54	7.5
Parks Division	27,301.53	27,301.53	497,901.00	470,599.47	5.5
	<u>848,511.42</u>	<u>848,511.42</u>	<u>12,312,538.00</u>	<u>11,464,026.58</u>	<u>6.9</u>
	<u>(772,986.49)</u>	<u>(772,986.49)</u>	<u>.00</u>	<u>772,986.49</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 1 Months Ending July 31, 2015

Gas Tax Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	120,883.00	120,883.00	.0
Revenue From Other Agencies	.00	.00	900,000.00	900,000.00	.0
Use Of Money & Property	84.33	84.33	900.00	815.67	9.4
Miscellaneous	879.90	879.90	10,000.00	9,120.10	8.8
	<u>964.23</u>	<u>964.23</u>	<u>1,031,783.00</u>	<u>1,030,818.77</u>	<u>.1</u>
<u>Expenditures</u>					
Maintenance Department	86,842.54	86,842.54	1,031,783.00	944,940.46	8.4
	<u>86,842.54</u>	<u>86,842.54</u>	<u>1,031,783.00</u>	<u>944,940.46</u>	<u>8.4</u>
	<u>(85,878.31)</u>	<u>(85,878.31)</u>	<u>.00</u>	<u>85,878.31</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 1 Months Ending July 31, 2015

Wastewater Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	1,257,809.00	1,257,809.00	.0
Revenue From Other Agencies	.00	.00	393,110.00	393,110.00	.0
Use Of Money & Property	937.29	937.29	9,000.00	8,062.71	10.4
Current Services	882.67	882.67	5,348,989.00	5,348,106.33	.0
Miscellaneous	1,921.11	1,921.11	.00	(1,921.11)	.0
	<u>3,741.07</u>	<u>3,741.07</u>	<u>7,008,908.00</u>	<u>7,005,166.93</u>	<u>.1</u>
 <u>Expenditures</u>					
W/w Administration	9,565.73	9,565.73	3,184,603.00	3,175,037.27	.3
Plant #1	104,986.32	104,986.32	1,300,065.00	1,195,078.68	8.1
Plant #2	93,991.87	93,991.87	976,566.00	882,574.13	9.6
Sanitary & Storm Drain	79,882.75	79,882.75	997,641.00	917,758.25	8.0
Stormwater	44,211.98	44,211.98	550,033.00	505,821.02	8.0
	<u>332,638.65</u>	<u>332,638.65</u>	<u>7,008,908.00</u>	<u>6,676,269.35</u>	<u>4.8</u>
	<u>(328,897.58)</u>	<u>(328,897.58)</u>	<u>.00</u>	<u>328,897.58</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 1 Months Ending July 31, 2015

Hotel/Motel Tax Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	12,689.00	12,689.00	.0
Taxes	.00	.00	522,000.00	522,000.00	.0
Use Of Money & Property	9.53	9.53	200.00	190.47	4.8
Services	1,134.34	1,134.34	8,000.00	6,865.66	14.2
Other Revenue	222.28	222.28	3,000.00	2,777.72	7.4
Transfers In	.00	.00	100,000.00	100,000.00	.0
	<u>1,366.15</u>	<u>1,366.15</u>	<u>645,889.00</u>	<u>644,522.85</u>	<u>.2</u>
<u>Expenditures</u>					
Hotel/motel Tax Fund	49,956.86	49,956.86	645,889.00	595,932.14	7.7
	<u>49,956.86</u>	<u>49,956.86</u>	<u>645,889.00</u>	<u>595,932.14</u>	<u>7.7</u>
	<u>(48,590.71)</u>	<u>(48,590.71)</u>	<u>.00</u>	<u>48,590.71</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 1 Months Ending July 31, 2015

Library Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	489,213.00	489,213.00	.0
Revenue From Other Agencies	.00	.00	942,000.00	942,000.00	.0
Use Of Money & Property	288.27	288.27	2,500.00	2,211.73	11.5
Current Services	902.14	902.14	18,000.00	17,097.86	5.0
Other Revenue	55.28	55.28	12,500.00	12,444.72	.4
	<u>1,245.69</u>	<u>1,245.69</u>	<u>1,464,213.00</u>	<u>1,462,967.31</u>	<u>.1</u>
 <u>Expenditures</u>					
Library Fund	<u>90,583.99</u>	<u>90,583.99</u>	<u>1,464,213.00</u>	<u>1,373,629.01</u>	<u>6.2</u>
	<u>90,583.99</u>	<u>90,583.99</u>	<u>1,464,213.00</u>	<u>1,373,629.01</u>	<u>6.2</u>
	<u>(89,338.30)</u>	<u>(89,338.30)</u>	<u>.00</u>	<u>89,338.30</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 1 Months Ending July 31, 2015

Building Codes Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	150,000.00	150,000.00	.0
Licenses & Permits	14,626.60	14,626.60	152,530.00	137,903.40	9.6
Use Of Money & Property	107.21	107.21	100.00	(7.21)	107.2
	<u>14,733.81</u>	<u>14,733.81</u>	<u>302,630.00</u>	<u>287,896.19</u>	<u>4.9</u>
<u>Expenditures</u>					
Codes Department	24,085.31	24,085.31	302,630.00	278,544.69	8.0
	<u>24,085.31</u>	<u>24,085.31</u>	<u>302,630.00</u>	<u>278,544.69</u>	<u>8.0</u>
	<u>(9,351.50)</u>	<u>(9,351.50)</u>	<u>.00</u>	<u>9,351.50</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 1 Months Ending July 31, 2015

9-1-1 Tax Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	60,000.00	60,000.00	.0
Revenue From Other Agencies	25,382.30	25,382.30	169,897.00	144,514.70	14.9
Use Of Money & Property	37.08	37.08	100.00	62.92	37.1
	<u>25,419.38</u>	<u>25,419.38</u>	<u>229,997.00</u>	<u>204,577.62</u>	<u>11.1</u>
<u>Expenditures</u>					
9-1-1 Tax Fund	<u>16,160.75</u>	<u>16,160.75</u>	<u>229,997.00</u>	<u>213,836.25</u>	<u>7.0</u>
	<u>16,160.75</u>	<u>16,160.75</u>	<u>229,997.00</u>	<u>213,836.25</u>	<u>7.0</u>
	<u>9,258.63</u>	<u>9,258.63</u>	<u>.00</u>	<u>(9,258.63)</u>	<u>.0</u>

City of Coos Bay
Fund Summary
For the 1 Months Ending July 31, 2015

Library ESO Fund

	Period Actual	YTD Actual	Budget	Variance	Pcnt
<u>Revenue</u>					
Carryover	.00	.00	246,000.00	246,000.00	.0
Property Taxes	.00	.00	499,143.00	499,143.00	.0
Revenue From Other Agencies	.00	.00	6,282.00	6,282.00	.0
Use Of Money & Property	123.31	123.31	100.00	(23.31)	123.3
Other Revenue	4,847.16	4,847.16	75,000.00	70,152.84	6.5
	<u>4,970.47</u>	<u>4,970.47</u>	<u>826,525.00</u>	<u>821,554.53</u>	<u>.6</u>
 <u>Expenditures</u>					
Library ESO Fund	55,602.89	55,602.89	826,525.00	770,922.11	6.7
	<u>55,602.89</u>	<u>55,602.89</u>	<u>826,525.00</u>	<u>770,922.11</u>	<u>6.7</u>
	<u>(50,632.42)</u>	<u>(50,632.42)</u>	<u>.00</u>	<u>50,632.42</u>	<u>.0</u>

City of Coos Bay
 Balance Sheet
 July 31, 2015

General Fund

ASSETS

01-000-100-1001	Cash - Combined Fund	2,823,875.35	
01-000-100-1015	Petty Cash	800.00	
01-000-100-1101	Prepaid Workers Comp Ins.	(10,900.81)	
01-000-100-1201	Accounts Receivable	66,349.23	
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	(1,847.26)	
01-000-100-1208	Assessments Receivable Dist 78	21,413.03	
01-000-100-1209	Assessments Receivable Dist 99	111,915.59	
01-000-100-1299	AR/FS	71,656.26	
01-000-100-1350	Postage Inventory	1,010.06	
01-000-100-1405	Long Term A/R City Loan to JE	147,272.02	
	Total Assets		<u>3,900,590.79</u>

LIABILITIES AND EQUITY

LIABILITIES

01-000-200-2015	Unclaimed Property Liability	31.00	
01-000-200-2034	Insurance Payable	101,098.41	
01-000-200-2035	P.E.R.S. Payable	117,789.29	
01-000-200-2040	Deferred Tax Revenue	493,533.06	
01-000-200-2041	Deferred Revenue - Dist 72	175,514.26	
01-000-200-2043	Deferred Revenue - District 78	21,413.03	
01-000-200-2044	Deferred Revenue - District 99	111,915.59	
01-000-200-2046	Deferred Revenue City Loan JE	147,272.02	
	Total Liabilities		1,168,566.66

FUND EQUITY

Unappropriated Fund Balance:			
01-000-200-2500	Fund Balance	3,502,810.62	
	Revenue over Expenditures - YTD	(772,986.49)	
	Balance - Current Date		<u>2,729,824.13</u>
	Total Fund Equity		<u>2,729,824.13</u>
	Total Liabilities and Equity		<u>3,898,390.79</u>

City of Coos Bay
 Balance Sheet
 July 31, 2015

Gas Tax Fund

ASSETS

02-000-100-1001	Cash - Combined Fund		166,104.37	
02-000-100-1201	Accounts Receivable		2,889.36	
			<u> </u>	
	Total Assets			<u><u>168,993.73</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
02-000-200-2500	Fund Balance		254,872.04	
	Revenue over Expenditures - YTD	(85,878.31)	
			<u> </u>	
	Balance - Current Date			<u>168,993.73</u>
	Total Fund Equity			<u>168,993.73</u>
	Total Liabilities and Equity			<u><u>168,993.73</u></u>

City of Coos Bay
 Balance Sheet
 July 31, 2015

Wastewater Fund

ASSETS

03-000-100-1001	Cash - Combined Fund		2,171,722.16	
03-000-100-1201	Accounts Receivable		780,834.57	
03-000-100-1299	AR/FS		20,000.00	
	Total Assets			2,972,556.73

LIABILITIES AND EQUITY

FUND EQUITY

03-000-200-2520	Accrued Vac. & Comp. Liability		142,974.72	
	Unappropriated Fund Balance:			
03-000-200-2500	Fund Balance	3,158,479.59		
	Revenue over Expenditures - YTD	(328,897.58)		
	Balance - Current Date		2,829,582.01	
	Total Fund Equity			2,972,556.73
	Total Liabilities and Equity			2,972,556.73

City of Coos Bay
Balance Sheet
July 31, 2015

Hotel/Motel Tax Fund

ASSETS

05-000-100-1001	Cash - Combined Fund	64,754.19	
05-000-100-1201	Accounts Receivable	9.80	
05-000-100-1299	AR/FS	19,735.15	
	Total Assets		84,499.14

LIABILITIES AND EQUITY

FUND EQUITY

Unappropriated Fund Balance:			
05-000-200-2500	Fund Balance	131,866.81	
	Revenue over Expenditures - YTD	(48,590.71)	
	Balance - Current Date	83,276.10	
	Total Fund Equity		83,276.10
	Total Liabilities and Equity		83,276.10

City of Coos Bay
 Balance Sheet
 July 31, 2015

Library Fund

ASSETS

07-000-100-1001	Cash - Combined Fund	594,159.46	
07-000-100-1015	Petty Cash	200.00	
07-000-100-1150	Investments - Nonspendable	50,728.06	
		<hr/>	
	Total Assets		<u>645,087.52</u>

LIABILITIES AND EQUITY

FUND EQUITY

07-000-200-2501	Fund Balance - Nonspendable	50,728.06	
	Unappropriated Fund Balance:		
07-000-200-2500	Fund Balance	683,697.76	
	Revenue over Expenditures - YTD	(89,338.30)	
		<hr/>	
	Balance - Current Date	594,359.46	
		<hr/>	
	Total Fund Equity		<u>645,087.52</u>
			<hr/>
	Total Liabilities and Equity		<u>645,087.52</u>

City of Coos Bay
 Balance Sheet
 July 31, 2015

Building Codes Fund

<u>ASSETS</u>			
08-000-100-1001	Cash - Combined Fund		215,780.29
	Total Assets		215,780.29
 <u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
08-000-200-2116	Sur-charge Deposit		1,197.83
	Total Liabilities		1,197.83
 <u>FUND EQUITY</u>			
08-000-200-2520	Accrued Vac. & Comp. Liability		17,181.90
	Unappropriated Fund Balance:		
08-000-200-2500	Fund Balance	206,752.06	
	Revenue over Expenditures - YTD	(9,351.50)	
	Balance - Current Date		197,400.56
	Total Fund Equity		214,582.46
	Total Liabilities and Equity		215,780.29

City of Coos Bay
 Balance Sheet
 July 31, 2015

9-1-1 Tax Fund

ASSETS

10-000-100-1001	Cash - Combined Fund	110,171.65	
10-000-100-1201	Accounts Receivable	1,780.94	
		<u> </u>	
	Total Assets		<u><u>111,952.59</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:		
10-000-200-2500	Fund Balance	102,693.96	
	Revenue over Expenditures - YTD	9,258.63	
		<u> </u>	
	Balance - Current Date		<u>111,952.59</u>
	Total Fund Equity		<u>111,952.59</u>
	Total Liabilities and Equity		<u><u>111,952.59</u></u>

City of Coos Bay
 Balance Sheet
 July 31, 2015

Library ESO Fund

ASSETS

14-000-100-1001	Cash - Combined Fund		196,734.63	
	Total Assets			196,734.63

LIABILITIES AND EQUITY

FUND EQUITY

	Unappropriated Fund Balance:			
14-000-200-2500	Fund Balance		247,367.05	
	Revenue over Expenditures - YTD	(50,632.42)	
	Balance - Current Date		196,734.63	
	Total Fund Equity			196,734.63
	Total Liabilities and Equity			196,734.63

City of Coos Bay
 Combined Cash Investment
 July 31, 2015

Combined Cash Accounts

99-000-100-1001	Cash - Checking Accts Payable	(18,052.11)
99-000-100-1002	Cash - Checking Payroll	(48,144.86)
99-000-100-1003	Cash - Lgip State Pool		20,068,946.65
99-000-100-1004	Umpqua Bank - State Pool		770,422.06
99-000-100-1009	LGIP - Jurisdictional		4,842,531.94
	Total Combined Cash		25,615,703.68
99-000-100-1082	FB-Nonspendable Juris Exchange	(4,842,531.94)
99-000-100-1090	FB-Nonspendable Library CD	(50,728.06)
99-000-100-1000	Cash Allocated To Other Funds	(20,722,443.68)
	Total Unallocated Cash		.00

Cash Allocation Reconciliation

1	Allocation to General Fund	2,823,875.35
2	Allocation to Gas Tax Fund	166,104.37
3	Allocation to Wastewater Fund	2,171,722.16
5	Allocation to Hotel/Motel Tax Fund	64,754.19
7	Allocation to Library Fund	594,159.46
8	Allocation to Building Codes Fund	215,780.29
10	Allocation to 9-1-1 Tax Fund	110,171.65
11	Allocation to G.O. Bond Redemption Fund	292,223.98
12	Allocation to Revenue Bond Fund	3,066,612.38
14	Allocation to Library ESO Fund	196,734.63
15	Allocation to Special Improvement Fund	141,062.32
16	Allocation to Street Improvement Fund	270.78
17	Allocation to Parks Improvement Fund	143,900.44
18	Allocation to Bike/pedestrian Path Fund	42,248.08
19	Allocation to Transportation SDC Fund	14,660.43
20	Allocation to Wastewater SDC Fund	247,373.22
21	Allocation to Stormwater SDC Fund	19,050.45
27	Allocation to Fire Dept. Equipment Reserve	215,523.28
29	Allocation to Wastewater Improvement Fund	3,354,516.92
32	Allocation to Trust Fund	37,550.00
33	Allocation to Coos Bay-North Bend VCB	253,644.93
34	Allocation to Major Capital Reserve Fund	929,529.49
39	Allocation to Jurisdictional Exchange Fund	10,342.08
40	Allocation to Technology Reserve Fund	83,161.96
41	Allocation to County-wide CAD Core Reserve	24,931.92
42	Allocation to Rainy Day Reserve Fund	490,527.25
51	Allocation to Downtown Special Revenue Fund	751,263.39
52	Allocation to Empire Special Revenue Fund	354,452.09
53	Allocation to Empire Program Fund	439,694.09
56	Allocation to Downtown Program Fund	42,193.64
57	Allocation to Downtown Capital Projects Fund	1,192,603.20
58	Allocation to Empire Capital Projects Fund	1,323,725.83
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
July 31, 2015

Total Allocations to Other Funds	20,722,443.68
Allocation from Combined Cash Fund - 99-000-100-1000	(20,722,443.68)
Zero Proof if Allocations Balance	.00