

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

|   |                           |
|---|---------------------------|
| <b>MEETING DATE</b><br>October 15, 2013 | <b>AGENDA ITEM NUMBER</b> |
|---|---------------------------|

TO: Mayor Shoji and City Councilors

FROM: Susanne Baker, Finance Director

THROUGH: Rodger Craddock, City Manager

ISSUE: September 2013 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. 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 25% of the fiscal year having elapsed. General Fund Property Tax Collections are at 1.8% of budget.

The **Balance Sheet** shows Beginning Balance (Unaudited Fund Balance 7/1/13); (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 | Beginning Fund Balance FYE14 Unaudited | (Used) Earned  | Ending Fund Balance |
|--------------------|--|----------------|---------------------|
| General            | 2,723,916.61                           | (1,891,683.04) | 832,233.57          |
| Gas Tax            | 273,572.77                             | (67,259.20)    | 206,313.57          |
| Wastewater         | 2,275,914.96                           | 96,415.83      | 2,372,330.79        |
| Hotel/Motel        | 142,665.29                             | (111,399.44)   | 31,265.85           |
| Library            | 476,135.43                             | (224,598.04)   | 251,537.39          |
| Bldg. Codes        | 302,725.70                             | (37,147.15)    | 265,578.55          |
| 9-1-1              | 133,955.75                             | (21,369.46)    | 112,586.29          |

The **Combined Cash Investment Report** shows total combined cash of \$18,862,168.10 (see table below).

Combined Cash Accounts:

|  |                            |  |   |
|--|----------------------------|--|---|
| Accts Payable                              | *(107,297.82)              | Sweep  | Timing, checks paid in September; normal \$150,000 sweep balance  |
| Payroll                                    | *(64,394.83)               | Sweep  | Timing, checks paid in September; normal zero sweep balance   |
| Local Government Investment Pool (LGIP)    | 12,832,590.28              | Investment On Demand                           | 0.05400 % annualized interest rate: 02/04/2013  |
| Umpqua, State Pool Account                 | *1,385,492.32              | Operations                                     | 0.15 % annualized interest rate: 02/28/13; 100% collateralization 1-1-10; Division of State Finance Administrative Decision |
| LGIP Jurisdictional Account                | 4,815,778.15               | Unallocated                                    | 0.05400 % annualized interest rate: 02/04/2013  |
| Cash Allocated*                            | 1,213,799.67               | Across funds                                   | See Cash Allocation Reconciliation  |
| <b>COMBINED CASH</b>                       | (allocated* & unallocated) | Umpqua Bank<br>LGIP<br>LGIP                    | Operations (allocated) \$ 1,213,799.67<br>Investment(allocated)* 12,832,590.28<br>Investment(unallocated) 4,815,778.15      |
| <b>TOTAL COMBINED CASH</b>                 |                            |  | <b>\$ 18,862,168.10</b>   |
| <b>Less Unallocated Cash</b>               |                            | Nonspendable Jurisdictional Exchange & Library | <b>\$ (4,866,006.50)</b>  |
| <b>Total Cash Allocated to Other Funds</b> |                            |  | <b>\$ 13,996,161.60</b>   |

\*(107,297.82) + (64,394.83) + 1,385,492.32 = \$1,213,799.67 Umpqua Operations Allocated

| Entities   | Fund Numbers   | Cash Allocated*         |
|--|----------------|-------------------------|
| Total City of Coos Bay                           | 1-32,34, 39-42 | \$ 9,209,492.01         |
| Urban Renewal Agency                             | 51-61          | 4,663,495.81            |
| Coos Bay – North Bend Visitors Convention Bureau | 33             | 123,173.78              |
| <b>Total Cash Allocated</b>                      |                | <b>\$ 13,996,161.60</b> |

\*Umpqua Operations \$1,213,799.67 + LGIP Investment 12,832,590.28 - Library (50,228.35) = \$13,996,161.60 Cash Allocated

**RECOMMENDATION:**

If it pleases the Council, accept the monthly Fund Summary, Balance Sheet, and Combined Cash Reports.

Attachments:

- Fund Summary September 30, 2013 (7 pages)
- Balance Sheet September 30, 2013 (7 pages)
- Combined Cash Investment September 30, 2013 (1 pages)

City of Coos Bay  
Fund Summary  
For the 3 Months Ending September 30, 2013

General Fund

|                                | Period Actual  | YTD Actual       | Budget        | Variance      | Pcnt |
|--------------------------------|----------------|------------------|---------------|---------------|------|
| <u>Revenue</u>                 |                |                  |               |               |      |
| Carryover                      | .00            | .00              | 2,482,848.00  | 2,482,848.00  | .0   |
| Property Taxes                 | 52,751.74      | 92,966.48        | 5,144,855.00  | 5,051,888.52  | 1.8  |
| Franchise Taxes                | 79,403.84      | 166,355.43       | 1,570,000.00  | 1,403,644.57  | 10.6 |
| Licenses & Permits             | 3,590.45       | 12,670.23        | 107,300.00    | 94,629.77     | 11.8 |
| Fines, Grants & State Revenues | 17,016.05      | 66,549.84        | 666,054.00    | 599,504.16    | 10.0 |
| Use Of Money & Property        | 8,490.91       | 24,638.73        | 91,000.00     | 66,361.27     | 27.1 |
| Services                       | 5,142.62       | 13,731.79        | 529,698.00    | 515,966.21    | 2.6  |
| Other Revenue                  | 2,247.23       | 2,406.03         | 27,020.00     | 24,613.97     | 8.9  |
| Other Financing Sources        | .00            | .00              | 410,733.00    | 410,733.00    | .0   |
| <br>                           |                |                  |               |               |      |
| Total Fund Revenue             | 168,642.84     | 379,318.53       | 11,029,508.00 | 10,650,189.47 | 3.4  |
| <br>                           |                |                  |               |               |      |
| <u>Expenditures</u>            |                |                  |               |               |      |
| City Council                   | 2,185.84       | 25,713.28        | 77,600.00     | 51,886.72     | 33.1 |
| City Manager                   | 16,311.72      | 41,496.06        | 163,907.00    | 122,410.94    | 25.3 |
| Urban Renewal Administration   | 20,984.60      | 84,320.42        | 325,623.00    | 241,302.58    | 25.9 |
| Finance Department/accounting  | 23,544.35      | 62,492.66        | 247,540.00    | 185,047.34    | 25.3 |
| City Attorney                  | 5,298.87       | 14,474.73        | 76,059.00     | 61,584.27     | 19.0 |
| City Hall                      | 7,034.54       | 23,177.54        | 105,970.00    | 82,792.46     | 21.9 |
| Community Promotion & Support  | .00            | 3,900.00         | 35,640.00     | 31,740.00     | 10.9 |
| Non-departmental               | 8,619.79       | 147,898.05       | 264,061.00    | 116,162.95    | 56.0 |
| Other Financing Uses           | .00            | 58,154.86        | 1,750,860.00  | 1,692,705.14  | 3.3  |
| Police Administration          | 280,891.99     | 818,681.79       | 3,811,336.00  | 2,992,654.21  | 21.5 |
| Police Support Services        | 61,321.23      | 179,500.54       | 788,056.00    | 608,555.46    | 22.8 |
| Codes Enforcement              | 3,974.27       | 11,857.98        | 76,106.00     | 64,248.02     | 15.6 |
| Fire Department Operations     | 210,043.04     | 578,004.89       | 2,463,925.00  | 1,885,920.11  | 23.5 |
| C.S. Planning Division         | 15,912.95      | 53,031.47        | 255,290.00    | 202,258.53    | 20.8 |
| Coastal Implementation Grant   | .00            | .00              | 34,400.00     | 34,400.00     | .0   |
| Engineering Division           | 8,827.30       | 27,532.58        | 122,439.00    | 94,906.42     | 22.5 |
| Parks Division                 | 34,894.15      | 140,764.72       | 430,696.00    | 289,931.28    | 32.7 |
| <br>                           |                |                  |               |               |      |
| Total Fund Expenditures        | 699,844.64     | 2,271,001.57     | 11,029,508.00 | 8,758,506.43  | 20.6 |
| <br>                           |                |                  |               |               |      |
| Net Revenue Over Expenditures  | ( 531,201.80 ) | ( 1,891,683.04 ) | .00           | 1,891,683.04  | .0   |

City of Coos Bay  
Fund Summary  
For the 3 Months Ending September 30, 2013

Gas 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                  | 130,000.00          | 130,000.00        | .0          |
| Revenue From Other Agencies   | 78,912.65            | 146,153.73           | 870,000.00          | 723,846.27        | 16.8        |
| Use Of Money & Property       | 85.14                | 290.34               | 800.00              | 509.66            | 36.3        |
| Miscellaneous                 | 5,370.53             | 6,837.61             | 10,000.00           | 3,162.39          | 68.4        |
| Transfer From GF              | .00                  | .00                  | 41,342.00           | 41,342.00         | .0          |
| <br>                          |                      |                      |                     |                   |             |
| Total Fund Revenue            | <u>84,368.32</u>     | <u>153,281.68</u>    | <u>1,052,142.00</u> | <u>898,860.32</u> | <u>14.6</u> |
| <br><u>Expenditures</u>       |                      |                      |                     |                   |             |
| Maintenance Department        | <u>69,914.68</u>     | <u>220,540.88</u>    | <u>1,052,142.00</u> | <u>831,601.12</u> | <u>21.0</u> |
| <br>                          |                      |                      |                     |                   |             |
| Total Fund Expenditures       | <u>69,914.68</u>     | <u>220,540.88</u>    | <u>1,052,142.00</u> | <u>831,601.12</u> | <u>21.0</u> |
| <br>                          |                      |                      |                     |                   |             |
| Net Revenue Over Expenditures | <u>14,453.64</u>     | <u>( 67,259.20 )</u> | <u>.00</u>          | <u>67,259.20</u>  | <u>.0</u>   |

City of Coos Bay  
Fund Summary  
For the 3 Months Ending September 30, 2013

Wastewater Fund

|                                      | Period Actual     | YTD Actual        | Budget              | Variance             | Pcnt        |
|--------------------------------------|-------------------|-------------------|---------------------|----------------------|-------------|
| <u>Revenue</u>                       |                   |                   |                     |                      |             |
| Carryover                            | .00               | .00               | 1,500,000.00        | 1,500,000.00         | .0          |
| Revenue From Other Agencies          | .00               | .00               | 175,000.00          | 175,000.00           | .0          |
| Use Of Money & Property              | 1,149.57          | 3,042.94          | 9,000.00            | 5,957.06             | 33.8        |
| Current Services                     | 478,411.04        | 890,930.85        | 4,782,340.00        | 3,891,409.15         | 18.6        |
| Miscellaneous                        | .00               | 1,045.00          | .00                 | ( 1,045.00 )         | .0          |
| <b>Total Fund Revenue</b>            | <b>479,560.61</b> | <b>895,018.79</b> | <b>6,466,340.00</b> | <b>5,571,321.21</b>  | <b>13.8</b> |
| <u>Expenditures</u>                  |                   |                   |                     |                      |             |
| W/w Administration                   | 16,554.40         | 41,459.67         | 3,286,473.00        | 3,245,013.33         | 1.3         |
| Plant #1                             | 88,070.41         | 277,466.96        | 1,162,276.00        | 884,809.04           | 23.9        |
| Plant #2                             | 53,863.71         | 172,422.79        | 765,060.00          | 592,637.21           | 22.5        |
| Sanitary & Storm Drain               | 64,146.84         | 193,510.88        | 841,917.00          | 648,406.12           | 23.0        |
| Stormwater                           | 55,647.67         | 113,742.66        | 410,614.00          | 296,871.34           | 27.7        |
| <b>Total Fund Expenditures</b>       | <b>278,283.03</b> | <b>798,602.96</b> | <b>6,466,340.00</b> | <b>5,667,737.04</b>  | <b>12.4</b> |
| <b>Net Revenue Over Expenditures</b> | <b>201,277.58</b> | <b>96,415.83</b>  | <b>.00</b>          | <b>( 96,415.83 )</b> | <b>.0</b>   |

City of Coos Bay  
Fund Summary  
For the 3 Months Ending September 30, 2013

Hotel/Motel Tax Fund

|                               | Period Actual | YTD Actual     | Budget     | Variance   | Pcnt |
|-------------------------------|---------------|----------------|------------|------------|------|
| <u>Revenue</u>                |               |                |            |            |      |
| Carryover                     | .00           | .00            | 52,028.00  | 52,028.00  | .0   |
| Taxes                         | .00           | .00            | 479,980.00 | 479,980.00 | .0   |
| Use Of Money & Property       | 27.99         | 277.80         | 820.00     | 542.20     | 33.9 |
| Visitor Center Revenue        | 808.22        | 2,912.02       | 8,000.00   | 5,087.98   | 36.4 |
| Other Revenue                 | 57.94         | 157.93         | 3,000.00   | 2,842.07   | 5.3  |
| Transfer From General Fund    | .00           | .00            | 171,474.00 | 171,474.00 | .0   |
| <br>                          |               |                |            |            |      |
| Total Fund Revenue            | 894.15        | 3,347.75       | 715,302.00 | 711,954.25 | .5   |
| <br>                          |               |                |            |            |      |
| <u>Expenditures</u>           |               |                |            |            |      |
| Hotel/motel Tax Fund          | 32,027.86     | 114,747.19     | 715,302.00 | 600,554.81 | 16.0 |
| <br>                          |               |                |            |            |      |
| Total Fund Expenditures       | 32,027.86     | 114,747.19     | 715,302.00 | 600,554.81 | 16.0 |
| <br>                          |               |                |            |            |      |
| Net Revenue Over Expenditures | ( 31,133.71 ) | ( 111,399.44 ) | .00        | 111,399.44 | .0   |

City of Coos Bay  
Fund Summary  
For the 3 Months Ending September 30, 2013

Library Fund

|                               | Period Actual | YTD Actual     | Budget       | Variance     | Pcnt |
|-------------------------------|---------------|----------------|--------------|--------------|------|
| <u>Revenue</u>                |               |                |              |              |      |
| Carryover                     | .00           | .00            | 387,000.00   | 387,000.00   | .0   |
| Revenue From Other Agencies   | .00           | .00            | 929,500.00   | 929,500.00   | .0   |
| Use Of Money & Property       | 263.24        | 711.80         | 3,300.00     | 2,588.20     | 21.6 |
| Current Services              | 1,444.01      | 5,061.93       | 90,743.00    | 85,681.07    | 5.6  |
| Other Revenue                 | 4,487.41      | 5,175.36       | 19,000.00    | 13,824.64    | 27.2 |
| <br>                          |               |                |              |              |      |
| Total Fund Revenue            | 6,194.66      | 10,949.09      | 1,429,543.00 | 1,418,593.91 | .8   |
| <br>                          |               |                |              |              |      |
| <u>Expenditures</u>           |               |                |              |              |      |
| Library Fund                  | 74,195.12     | 235,547.13     | 1,429,543.00 | 1,193,995.87 | 16.5 |
| <br>                          |               |                |              |              |      |
| Total Fund Expenditures       | 74,195.12     | 235,547.13     | 1,429,543.00 | 1,193,995.87 | 16.5 |
| <br>                          |               |                |              |              |      |
| Net Revenue Over Expenditures | ( 68,000.46 ) | ( 224,598.04 ) | .00          | 224,598.04   | .0   |

City of Coos Bay  
Fund Summary  
For the 3 Months Ending September 30, 2013

Building Codes Fund

|                               | Period Actual        | YTD Actual           | Budget            | Variance          | Pcnt        |
|-------------------------------|----------------------|----------------------|-------------------|-------------------|-------------|
| <u>Revenue</u>                |                      |                      |                   |                   |             |
| Carryover                     | .00                  | .00                  | 284,000.00        | 284,000.00        | .0          |
| Licenses & Permits            | 10,413.60            | 42,076.28            | 228,100.00        | 186,023.72        | 18.5        |
| Use Of Money & Property       | 140.67               | 453.64               | 1,500.00          | 1,046.36          | 30.2        |
| Other Income                  | 15.00                | 15.00                | 500.00            | 485.00            | 3.0         |
| <br>                          |                      |                      |                   |                   |             |
| Total Fund Revenue            | <u>10,569.27</u>     | <u>42,544.92</u>     | <u>514,100.00</u> | <u>471,555.08</u> | <u>8.3</u>  |
| <br>                          |                      |                      |                   |                   |             |
| <u>Expenditures</u>           |                      |                      |                   |                   |             |
| Codes Department              | <u>21,276.31</u>     | <u>79,692.07</u>     | <u>514,100.00</u> | <u>434,407.93</u> | <u>15.5</u> |
| <br>                          |                      |                      |                   |                   |             |
| Total Fund Expenditures       | <u>21,276.31</u>     | <u>79,692.07</u>     | <u>514,100.00</u> | <u>434,407.93</u> | <u>15.5</u> |
| <br>                          |                      |                      |                   |                   |             |
| Net Revenue Over Expenditures | <u>( 10,707.04 )</u> | <u>( 37,147.15 )</u> | <u>.00</u>        | <u>37,147.15</u>  | <u>.0</u>   |



City of Coos Bay  
Fund Summary  
For the 3 Months Ending September 30, 2013

9-1-1 Tax Fund

|                               | Period Actual          | YTD Actual                  | Budget            | Variance                | Pcnt             |
|-------------------------------|------------------------|-----------------------------|-------------------|-------------------------|------------------|
| <u>Revenue</u>                |                        |                             |                   |                         |                  |
| Carryover                     | .00                    | .00                         | 105,000.00        | 105,000.00              | .0               |
| Revenue From Other Agencies   | 16,473.95              | 24,144.11                   | 165,092.00        | 140,947.89              | 14.6             |
| Use Of Money & Property       | 45.55                  | 138.84                      | 100.00            | ( 38.84 )               | 138.8            |
| <br>                          |                        |                             |                   |                         |                  |
| Total Fund Revenue            | <u>16,519.50</u>       | <u>24,282.95</u>            | <u>270,192.00</u> | <u>245,909.05</u>       | <u>9.0</u>       |
| <br><u>Expenditures</u>       |                        |                             |                   |                         |                  |
| 9-1-1 Tax Fund                | <u>13,991.56</u>       | <u>45,652.41</u>            | <u>270,192.00</u> | <u>224,539.59</u>       | <u>16.9</u>      |
| <br>                          |                        |                             |                   |                         |                  |
| Total Fund Expenditures       | <u>13,991.56</u>       | <u>45,652.41</u>            | <u>270,192.00</u> | <u>224,539.59</u>       | <u>16.9</u>      |
| <br>                          |                        |                             |                   |                         |                  |
| Net Revenue Over Expenditures | <u><u>2,527.94</u></u> | <u><u>( 21,369.46 )</u></u> | <u><u>.00</u></u> | <u><u>21,369.46</u></u> | <u><u>.0</u></u> |

City of Coos Bay  
Balance Sheet  
September 30, 2013

General Fund

ASSETS

|                 |                                |              |              |
|-----------------|--------------------------------|--------------|--------------|
| 01-000-100-1001 | Cash - Combined Fund           | 961,455.95   |              |
| 01-000-100-1015 | Petty Cash                     | 800.00       |              |
| 01-000-100-1101 | Prepaid Workers Comp Ins.      | 33,680.67    |              |
| 01-000-100-1201 | Accounts Receivable            | 4,964.63     |              |
| 01-000-100-1202 | Assessments Receivable Dist 72 | 206,285.37   |              |
| 01-000-100-1204 | Taxes Receivable               | 553,635.06   |              |
| 01-000-100-1207 | Accounts Receivable-Unapplied  | ( 1,777.29 ) |              |
| 01-000-100-1208 | Assessments Receivable Dist 78 | 21,413.03    |              |
| 01-000-100-1209 | Assessments Receivable Dist 99 | 439,071.54   |              |
| 01-000-100-1299 | AR/FS                          | 24,718.43    |              |
| 01-000-100-1350 | Postage Inventory              | 554.43       |              |
| 01-000-100-1405 | Long Term A/R City Loan to JE  | 118,094.16   |              |
|                 |                                |              |              |
|                 | Total Assets                   |              | 2,362,895.98 |

LIABILITIES AND EQUITY

LIABILITIES

|                 |                                |            |              |
|-----------------|--------------------------------|------------|--------------|
| 01-000-200-2015 | Unclaimed Property Liability   | 194.95     |              |
| 01-000-200-2034 | Insurance Payable              | 84,410.94  |              |
| 01-000-200-2035 | P.E.R.S. Payable               | 97,557.36  |              |
| 01-000-200-2040 | Deferred Tax Revenue           | 553,635.06 |              |
| 01-000-200-2041 | Deferred Revenue - Dist 72     | 206,285.37 |              |
| 01-000-200-2043 | Deferred Revenue - District 78 | 21,413.03  |              |
| 01-000-200-2044 | Deferred Revenue - District 99 | 439,071.54 |              |
| 01-000-200-2046 | Deferred Revenue City Loan JE  | 118,094.16 |              |
| 01-000-200-2099 | AP/FS                          | 10,000.00  |              |
|                 |                                |            |              |
|                 | Total Liabilities              |            | 1,530,662.41 |

FUND EQUITY

|                              |                                 |                  |              |
|------------------------------|---------------------------------|------------------|--------------|
| Unappropriated Fund Balance: |                                 |                  |              |
| 01-000-200-2500              | Fund Balance                    | 2,723,916.61     |              |
|                              | Revenue over Expenditures - YTD | ( 1,891,683.04 ) |              |
|                              |                                 |                  |              |
|                              | Balance - Current Date          | 832,233.57       |              |
|                              |                                 |                  |              |
|                              | Total Fund Equity               |                  | 832,233.57   |
|                              |                                 |                  | 2,362,895.98 |

City of Coos Bay  
Balance Sheet  
September 30, 2013

Gas Tax Fund

ASSETS

|                 |                      |                   |                   |
|-----------------|----------------------|-------------------|-------------------|
| 02-000-100-1001 | Cash - Combined Fund | 199,213.15        |                   |
| 02-000-100-1201 | Accounts Receivable  | 7,100.42          |                   |
|                 |                      | <u>          </u> |                   |
|                 | Total Assets         |                   | <u>206,313.57</u> |

LIABILITIES AND EQUITY

FUND EQUITY

|                 |                                 |                   |                   |
|-----------------|---------------------------------|-------------------|-------------------|
|                 | Unappropriated Fund Balance:    |                   |                   |
| 02-000-200-2500 | Fund Balance                    | 273,572.77        |                   |
|                 | Revenue over Expenditures - YTD | ( 67,259.20 )     |                   |
|                 |                                 | <u>          </u> |                   |
|                 | Balance - Current Date          |                   | <u>206,313.57</u> |
|                 | Total Fund Equity               |                   | <u>206,313.57</u> |
|                 | Total Liabilities and Equity    |                   | <u>206,313.57</u> |

City of Coos Bay  
 Balance Sheet  
 September 30, 2013

Wastewater Fund

ASSETS

|                 |                      |              |                     |
|-----------------|----------------------|--------------|---------------------|
| 03-000-100-1001 | Cash - Combined Fund | 2,368,765.41 |                     |
| 03-000-100-1201 | Accounts Receivable  | 73,011.89    |                     |
| 03-000-100-1299 | AR/FS                | 10,000.00    |                     |
|                 |                      |              | <u>2,451,777.30</u> |
|                 | Total Assets         |              | <u>2,451,777.30</u> |

LIABILITIES AND EQUITY

FUND EQUITY

|                 |                                 |              |                     |
|-----------------|---------------------------------|--------------|---------------------|
| 03-000-200-2520 | Accrued Vac. & Comp. Liability  | 79,446.51    |                     |
|                 | Unappropriated Fund Balance:    |              |                     |
| 03-000-200-2500 | Fund Balance                    | 2,275,914.96 |                     |
|                 | Revenue over Expenditures - YTD | 96,415.83    |                     |
|                 |                                 |              | <u>2,372,330.79</u> |
|                 | Balance - Current Date          |              | <u>2,372,330.79</u> |
|                 | Total Fund Equity               |              | <u>2,451,777.30</u> |
|                 | Total Liabilities and Equity    |              | <u>2,451,777.30</u> |

City of Coos Bay  
Balance Sheet  
September 30, 2013

Hotel/Motel Tax Fund

ASSETS

|                 |                      |           |           |
|-----------------|----------------------|-----------|-----------|
| 05-000-100-1001 | Cash - Combined Fund | 31,207.91 |           |
| 05-000-100-1201 | Accounts Receivable  | 57.94     |           |
|                 |                      |           |           |
|                 | Total Assets         |           | 31,265.85 |

LIABILITIES AND EQUITY

FUND EQUITY

|                              |                                 |               |           |
|------------------------------|---------------------------------|---------------|-----------|
| Unappropriated Fund Balance: |                                 |               |           |
| 05-000-200-2500              | Fund Balance                    | 142,665.29    |           |
|                              | Revenue over Expenditures - YTD | ( 111,399.44) |           |
|                              |                                 |               |           |
|                              | Balance - Current Date          |               | 31,265.85 |
|                              | Total Fund Equity               |               | 31,265.85 |
|                              | Total Liabilities and Equity    |               | 31,265.85 |

City of Coos Bay  
Balance Sheet  
September 30, 2013

Library Fund

ASSETS

|                 |                            |            |            |
|-----------------|----------------------------|------------|------------|
| 07-000-100-1001 | Cash - Combined Fund       | 201,109.04 |            |
| 07-000-100-1015 | Petty Cash                 | 200.00     |            |
| 07-000-100-1150 | Investments - Nonspendable | 50,228.35  |            |
|                 |                            |            |            |
|                 | Total Assets               |            | 251,537.39 |

LIABILITIES AND EQUITY

FUND EQUITY

|                 |                                 |                |            |
|-----------------|---------------------------------|----------------|------------|
| 07-000-200-2501 | Fund Balance - Nonspendable     | 50,228.35      |            |
|                 | Unappropriated Fund Balance:    |                |            |
| 07-000-200-2500 | Fund Balance                    | 425,907.08     |            |
|                 | Revenue over Expenditures - YTD | ( 224,598.04 ) |            |
|                 |                                 |                |            |
|                 | Balance - Current Date          | 201,309.04     |            |
|                 |                                 |                |            |
|                 | Total Fund Equity               |                | 251,537.39 |
|                 | Total Liabilities and Equity    |                | 251,537.39 |

City of Coos Bay  
Balance Sheet  
September 30, 2013

Building Codes Fund

| <u>ASSETS</u>                 |                                 |               |            |
|-------------------------------|---------------------------------|---------------|------------|
| 08-000-100-1001               | Cash - Combined Fund            | 303,617.37    |            |
|                               |                                 |               |            |
|                               | Total Assets                    |               | 303,617.37 |
| <u>LIABILITIES AND EQUITY</u> |                                 |               |            |
| <u>LIABILITIES</u>            |                                 |               |            |
| 08-000-200-2116               | Sur-charge Deposit              | 2,605.57      |            |
|                               |                                 |               |            |
|                               | Total Liabilities               |               | 2,605.57   |
| <u>FUND EQUITY</u>            |                                 |               |            |
| 08-000-200-2520               | Accrued Vac. & Comp. Liability  | 35,433.25     |            |
| Unappropriated Fund Balance:  |                                 |               |            |
| 08-000-200-2500               | Fund Balance                    | 302,725.70    |            |
|                               | Revenue over Expenditures - YTD | ( 37,147.15 ) |            |
|                               |                                 |               |            |
|                               | Balance - Current Date          | 265,578.55    |            |
|                               |                                 |               |            |
|                               | Total Fund Equity               |               | 301,011.80 |
|                               | Total Liabilities and Equity    |               | 303,617.37 |

City of Coos Bay  
Balance Sheet  
September 30, 2013

9-1-1 Tax Fund

ASSETS

|                 |                      |            |            |
|-----------------|----------------------|------------|------------|
| 10-000-100-1001 | Cash - Combined Fund | 104,073.36 |            |
| 10-000-100-1201 | Accounts Receivable  | 8,512.93   |            |
|                 |                      |            |            |
|                 | Total Assets         |            | 112,586.29 |

LIABILITIES AND EQUITY

FUND EQUITY

|                              |                                 |               |            |
|------------------------------|---------------------------------|---------------|------------|
| Unappropriated Fund Balance: |                                 |               |            |
| 10-000-200-2500              | Fund Balance                    | 133,955.75    |            |
|                              | Revenue over Expenditures - YTD | ( 21,369.46 ) |            |
|                              |                                 |               |            |
|                              | Balance - Current Date          |               | 112,586.29 |
|                              | Total Fund Equity               |               | 112,586.29 |
|                              | Total Liabilities and Equity    |               | 112,586.29 |



City of Coos Bay  
 Combined Cash Investment  
 September 30, 2013

Combined Cash Accounts

|                 |                                |                   |
|-----------------|--------------------------------|-------------------|
| 99-000-100-1001 | Cash - Checking Accts Payable  | ( 107,297.82 )    |
| 99-000-100-1002 | Cash - Checking Payroll        | ( 64,394.83 )     |
| 99-000-100-1003 | Cash - Lgip State Pool         | 12,832,590.28     |
| 99-000-100-1004 | Umpqua Bank - State Pool       | 1,385,492.32      |
| 99-000-100-1009 | LGIP - Jurisdictional          | 4,815,778.15      |
|                 |                                | <hr/>             |
|                 | Total Combined Cash            | 18,862,168.10     |
| 99-000-100-1082 | FB-Nonspendable Juris Exchange | ( 4,815,778.15 )  |
| 99-000-100-1090 | FB-Nonspendable Library CD     | ( 50,228.35 )     |
| 99-000-100-1000 | Cash Allocated To Other Funds  | ( 13,996,161.60 ) |
|                 |                                | <hr/>             |
|                 | Total Unallocated Cash         | <u>.00</u>        |

Cash Allocation Reconciliation

|    |  |              |
|----|--|--------------|
| 1  | Allocation to General Fund                   | 961,455.95   |
| 2  | Allocation to Gas Tax Fund                   | 199,213.15   |
| 3  | Allocation to Wastewater Fund                | 2,368,765.41 |
| 5  | Allocation to Hotel/Motel Tax Fund           | 31,207.91    |
| 7  | Allocation to Library Fund                   | 201,109.04   |
| 8  | Allocation to Building Codes Fund            | 303,617.37   |
| 10 | Allocation to 9-1-1 Tax Fund                 | 104,073.36   |
| 11 | Allocation to G.O. Bond Redemption Fund      | 196,824.06   |
| 12 | Allocation to Revenue Bond Fund              | 1,925,718.41 |
| 15 | Allocation to Special Improvement Fund       | 144,224.90   |
| 16 | Allocation to Street Improvement Fund        | 268.11       |
| 17 | Allocation to Parks Improvement Fund         | 94,076.37    |
| 18 | Allocation to Bike/pedestrian Path Fund      | 24,803.94    |
| 19 | Allocation to Transportation SDC Fund        | 14,516.00    |
| 20 | Allocation to Wastewater SDC Fund            | 244,936.31   |
| 21 | Allocation to Stormwater SDC Fund            | 18,862.77    |
| 27 | Allocation to Fire Dept. Equipment Reserve   | 180,480.92   |
| 29 | Allocation to Wastewater Improvement Fund    | 1,208,984.41 |
| 32 | Allocation to Trust Fund                     | 44,632.39    |
| 33 | Allocation to Coos Bay-North Bend VCB        | 123,173.78   |
| 34 | Allocation to Major Capital Reserve Fund     | 378,906.78   |
| 39 | Allocation to Jurisdictional Exchange Fund   | 20,746.53    |
| 40 | Allocation to Technology Reserve Fund        | 115,814.76   |
| 41 | Allocation to County-wide CAD Core Reserve   | 29,313.56    |
| 42 | Allocation to Rainy Day Reserve Fund         | 396,939.60   |
| 51 | Allocation to Downtown Special Revenue Fund  | 241,907.93   |
| 52 | Allocation to Empire Special Revenue Fund    | 73,975.01    |
| 53 | Allocation to Empire Program Fund            | 435,362.88   |
| 54 | Allocation to Downtown Bond Fund             | 1,033.66     |
| 56 | Allocation to Downtown Program Fund          | 23,376.22    |
| 57 | Allocation to Downtown Capital Projects Fund | 1,749,697.10 |
| 58 | Allocation to Empire Capital Projects Fund   | 1,230,109.58 |
| 60 | Allocation to Downtown Bond Reserve Fund     | 682,204.03   |
| 61 | Allocation to Empire Bond Reserve Fund       | 225,829.40   |

City of Coos Bay  
Combined Cash Investment  
September 30, 2013

|  |                   |
|--|-------------------|
| Total Allocations to Other Funds                     | 13,996,161.60     |
| Allocation from Combined Cash Fund - 99-000-100-1000 | ( 13,996,161.60 ) |
|  | <hr/>             |
| Zero Proof if Allocations Balance                    | .00               |
|  | <hr/> <hr/>       |