

City of Baker City
Financial Report for the General Fund
Report for the Month Ending August 31, 2014
17.0% of Year Elapsed

Department	Description	August	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,495,213	\$ 1,252,577	119.4%	Preliminary - subject to change.
	Property Taxes	-	-	2,330,375	0.0%	
	Police Generated Revenue	3,172	3,172	30,500	10.4%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	53,769	103,630	640,000	16.2%	
	Cemetery	8,077	10,786	80,350	13.4%	
	Interest	417	912	6,000	15.2%	LGIP interest rate is 0.54%.
	Generated Power Sales	7,133	15,552	60,000	25.9%	
	Franchise fees	8,172	8,172	648,200	1.3%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	14,805	29,500	169,485	17.4%	
	Airport Ground Leases and Gas Tax	4,852	7,424	29,800	24.9%	
	Cigarette/Liquor Taxes/State Sharing	14,125	14,125	244,500	5.8%	State payments are received monthly or quarterly.
	School Resource Office Reimb 5J	-	-	15,000	0.0%	
	Traffic School Tuition	-	50	1,000	5.0%	Classes are held every other month depending on demand.
	Admin Services Indirect Cost	22,511	63,046	360,000	17.5%	
	Other Revenue	4,371	8,726	62,850	13.9%	
Grants	-	-	32,000	0.0%		
Transfer from CDBG 166	-	7,000	7,000	100.0%		
Total		\$ 141,404	\$ 1,767,308	\$ 5,969,637	29.6%	

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Department	Description	August	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 42,301	90,593	\$ 548,032	16.5%	
	Materials and Services	42,668	95,009	545,875	17.4%	
	CLG Grant Project	-	-	24,000	0.0%	
	City Hall ADA Entrance	-	-	16,500	0.0%	
	Transfer to Fire Equip Reserve Fund 112	-	20,000	20,000	100.0%	
	Transfer to Golf Course Fund 123	-	41,000	41,000	100.0%	
	Transfer to Fund 162 FAA Match	-	7,500	7,500	100.0%	
	Transfer to Playground Imp Fund 134	-	9,000	9,000	100.0%	
	Transfer to Samo Swim Fund 115	-	10,000	10,000	100.0%	
	Transfer to LAMP Fund 174	-	36,200	36,200	100.0%	
	Transfer to Equipment Fund - Loan Repay	-	36,452	36,452	100.0%	
	Transfer to LID Fund 110	-	980	980	100.0%	
	Transfer to Tree City Fund 129	-	4,000	4,000	100.0%	
	Transfer to Golf Project Fund 135	-	7,000	7,000	100.0%	
	Transfer to J. Schmitz Fund 116	-	20,000	20,000	100.0%	
Contingency	-	-	75,000	0.0%		
	Subtotal	\$ 84,969	\$ 377,734	\$ 1,401,539	27.0%	
Police	Personnel Services	\$ 121,539	\$ 241,556	\$ 1,544,391	15.6%	
	Materials and Services	13,159	31,340	185,768	16.9%	
	Police Car	-	-	20,000	0.0%	
		Subtotal	\$ 134,698	\$ 272,896	\$ 1,750,159	15.6%
Fire	Personnel Services	\$ 108,742	\$ 217,179	\$ 1,410,155	15.4%	
	Materials and Services	14,943	27,457	167,173	16.4%	
		Subtotal	\$ 123,685	\$ 244,636	\$ 1,577,328	15.5%
Cemetery	Personal Services	\$ 1,751	\$ 3,047	\$ 19,000	16.0%	
	Materials and Services	9,715	19,406	167,448	11.6%	
		Subtotal	\$ 11,466	\$ 22,453	\$ 186,448	12.0%
Parks	Personnel Services	\$ 1,551	\$ 3,161	\$ 17,064	18.5%	
	Materials and Services	6,421	11,788	82,605	14.3%	
	Park Improvements	-	-	5,000	0.0%	
		Subtotal	\$ 7,972	\$ 14,949	\$ 104,669	14.3%
Airport	Personnel Services	\$ 191	\$ 385	\$ 6,500	5.9%	
	Materials and Services	2,354	5,452	54,679	10.0%	
	Electrical Transformer	5,319	5,319	7,500	70.9%	
		Subtotal	\$ 7,864	\$ 11,156	\$ 68,679	16.2%
Planning	Personnel Services	\$ 104	\$ 146	\$ 3,000	4.9%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
		Subtotal	\$ 104	\$ 146	\$ 63,000	0.2%
Hydro Elect Plant	Personnel Services	\$ 513	\$ 513	\$ 1,500	34.2%	
	Materials and Services	12	13	1,670	0.8%	
		Subtotal	\$ 525	\$ 526	\$ 3,170	16.6%

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Department	Description	August	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 768	\$ 2,946	\$ 12,000	24.6%	
	Materials and Services	234	810	19,000	4.3%	
	Subtotal	\$ 1,002	\$ 3,756	\$ 31,000	12.1%	
All Departments	Personnel Services	277,460	559,526	3,561,642	15.7%	
	Materials and Services	89,506	191,275	1,284,218	14.9%	
	Capital Outlay	5,319	5,319	73,000	7.3%	
	Transfers	-	192,132	192,132	100.0%	
	Contingency	-	-	75,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	783,645	0.0%	
Grand Total		\$ 372,285	\$ 948,252	\$ 5,969,637	15.9%	

City of Baker City
 Financial Report for the Enterprise Funds
 Report for the Month Ending August 31, 2014
 17.0% of Year Elapsed

Department	Description	August	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 907,994	\$ 843,768	107.6%	Preliminary - subject to change.
	Water Sales	207,689	404,956	2,197,629	18.4%	
	Safe Drinking Water Loan	559,188	559,188	2,000,000	28.0%	
	Watershed Management Plan Grant	-	-	30,000	0.0%	
	Interest	372	892	3,000	29.7%	
	Other Revenue	5,252	14,295	33,500	42.7%	
Total		\$ 772,501	\$ 1,887,325	\$ 5,107,897	36.9%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 133,728	\$ 248,521	\$ 1,393,818	17.8%	
	Water Utility Construction	55,048	698,088	2,931,632	23.8%	
	Transfer to Central Stores Fund 107	-	20,000	20,000	100.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	562,447	0.0%	
Total		\$ 188,776	\$ 966,609	\$ 5,107,897	18.9%	

REVENUE						
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 886,670	\$ 819,374	108.2%	Preliminary - subject to change.
	Wastewater Service Charge	80,029	167,553	1,082,257	15.5%	
	Interest	385	769	3,750	20.5%	
	G Street LID	-	-	750	0.0%	
	Other Revenue	23,906	32,778	47,282	69.3%	
Total		\$ 104,320	\$ 1,087,770	\$ 1,953,413	55.7%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 55,582	\$ 121,076	\$ 966,590	12.5%	
	Wastewater Construction	12,111	22,938	304,572	7.5%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	582,251	0.0%	
Total		\$ 67,693	\$ 144,014	\$ 1,953,413	7.4%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending August 31, 2014
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Department	Description	August	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ (4,006)	\$ -		Preliminary - subject to change.
	Miscellaneous Revenue	-	-	-		
	Transfer from the General Fund	-	41,000	41,000	100.0%	
Total		\$ -	\$ 36,994	\$ 41,000	90.2%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ 1,947	\$ 1,963	\$ 2,000	98.2%	
	Materials & Services	2,156	2,485	16,739	14.8%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	2,261		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 4,103	\$ 4,448	\$ 41,000	10.8%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 119,629	\$ 106,238	112.6%	Preliminary - subject to change.
	City Permits	18,188	28,259	111,750	25.3%	
	County Permits	11,128	23,820	121,800	19.6%	
	Interest	65	128	650	19.7%	
	Other Revenue	2,495	4,551	28,430	16.0%	Includes the State surcharge pass through.
Total		\$ 31,876	\$ 176,387	\$ 368,868	47.8%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 13,096	\$ 26,959	\$ 164,333	16.4%	
	Materials and Services	7,343	14,604	124,084	11.8%	
	Contingency	-	-	20,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	60,451	0.0%	
Total		\$ 20,439	\$ 41,563	\$ 368,868	11.3%	

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 267,224	\$ 256,578	104.1%	Preliminary - subject to change.
	Wastewater Service Charge	8,381	17,480	109,825	15.9%	
	Water Smart Grant	-	-	40,000	0.0%	
	Interest	118	235	1,500	15.7%	
Total		\$ 8,499	\$ 284,939	\$ 407,903	69.9%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 419	\$ 873	\$ 5,491	15.9%	
	Feasibility Study	-	-	80,000	0.0%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	232,412	0.0%	
Total		\$ 419	\$ 873	\$ 407,903	0.2%	

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending August 31, 2014
17.0% of Year Elapsed

Department	Description	August	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 651,545	\$ 616,841	105.63%	Preliminary - subject to change.
	Property Taxes	-	-	545,595	0.00%	
	State Gas Tax	42,971	42,971	585,000	7.35%	
	Surface Trans Project	-	-	105,368	0.00%	
	Interest	257	526	1,500	35.07%	
	Other Revenue	448	5,627	13,891	40.51%	
Total		\$ 43,676	\$ 700,669	\$ 1,868,195	37.51%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 71,606	\$ 119,190	\$ 725,037	16.44%	
	Storm Water Maintenance	2,071	2,109	176,744	1.19%	
	Preventative Maintenance	6,077	20,976	469,165	4.47%	
	Street Lighting	5,601	10,311	76,509	13.48%	
	Snow and Ice Control	49	99	83,811	0.12%	
	Street Construction	7	153	7,607	2.01%	
	Contingency	-	-	100,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	229,322	0.00%	
Total		\$ 85,411	\$ 152,838	\$ 1,868,195	8.18%	

REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 29,447	\$ 33,500	87.90%	Preliminary - subject to change.
	Property Tax Revenue	-	-	77,984	0.00%	
	Interest	13	30	350	8.57%	
	Transfer from General Fund	-	10,000	10,000	100.00%	
	Total Revenue	13	39,477	121,834	32.40%	
	Personnel Services	724	1,456	12,000	12.13%	
	Materials & Services	5,675	9,295	109,764	8.47%	
	Contingency	-	-	70	0.00%	
	Total Expenditures	6,399	10,751	121,834	8.82%	

REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 69	\$ -	-	
	Donations	69	69	-	-	
	Interest	3	6	-	-	
	OTEC Tree Replacement	-	-	1,000	0.00%	
	Transfer from General Fund	-	4,000	4,000	100.00%	
	Transfer from Misc Grant	-	3,871	3,750	103.23%	
	Total Revenue	72	8,015	8,750	91.60%	
	Personnel Services	748	1,130	4,000	28.25%	
	Materials & Services	30	30	4,750	0.63%	
	Contingency	-	-	-	-	
Total Expenditures	778	1,160	8,750	13.26%		

REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 75,373	\$ 52,567	143.38%	Preliminary - subject to change.
	Sidewalk Utility Fee	4,131	8,911	55,000	16.20%	
	Interest	33	66	350	18.86%	
	Total Revenue	4,164	84,350	107,917	78.16%	
	Sidewalk Grants	1,580	6,606	40,865	16.17%	
	Sidewalk Construction	-	-	47,000	0.00%	Reserved for Court Plaza.
	Contingency	-	-	20,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	52	0.00%	
	Total	1,580	6,606	107,917	6.12%	

City of Baker City
 Financial Report for the Special Revenue Grant Funds
 Report for the Month Ending August 31, 2014
 17.0% of Year Elapsed

Department	Description	August	YTD	Budget	Percent of Budget	Narrative
Playground Improvement - Fund 134	Beginning Working Capital	\$ -	\$ (382)	\$ 4,500	-8.5%	
	Gifts, Grants & Donations	-	2,736	-		
	Transfer from General Fund	-	9,000	9,000	100.0%	
	Total Revenue	\$ -	\$ 11,354	\$ 13,500	84.1%	
	Personnel Services	-	183	-		
	Materials & Services	33	33	13,500	0.2%	
	Total Expenditures	\$ 33	\$ 216	\$ 13,500	1.6%	
FAA Airport - Fund 162	Beginning Working Capital	\$ -	\$ 853	\$ 853	100.0%	
	Transfer from GF - FAA grant match	-	7,500	7,500	100.0%	
	Total Revenue	\$ -	\$ 8,353	\$ 8,353	100.0%	
	Contingency	-	-	8,353	0.0%	
	Total Expenditures	\$ -	\$ -	\$ 8,353	0.0%	
Comm Dev Projects - Fund 166	Beginning Working Capital	\$ -	\$ 19,684	\$ 19,059	103.3%	
	Revenues	108	217	1,250	17.4%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	Total Revenue	\$ 108	\$ 19,901	\$ 20,309	98.0%	
	Big Deal Grants	-	-	5,000	-	
	Transfer to General Fund 101	-	7,000	7,000	100.0%	
	Unappropriated Ending Fund Balance	-	-	8,309	0.0%	
Total Expenditures	\$ -	\$ 7,000	\$ 20,309	34.5%		
Skateboard Park Project - Fund 171	Beginning Working Capital	\$ -	\$ 4,158	\$ 4,155	100.1%	
	Revenues	2	4	15	26.7%	
	Expenditures	-	-	4,170	0.0%	
Resort Street Project - Fund 173	Beginning Working Capital	\$ -	\$ -	\$ -		
	Revenues	-	-	31,050	0.0%	
	Resort Street Project	\$ -	\$ -	\$ 31,050	0.0%	
Lamp III Project - Fund 174	Beginning Working Capital	\$ -	\$ 1,074	\$ 1,522	70.6%	
	Interest	16	32	-		
	Transfer from General Fund	-	36,200	36,200		
	Total Revenue	\$ 16	\$ 37,306	\$ 37,722	98.9%	
	Materials and Services	\$ -	\$ -	\$ 1,522		
	Land Acquisitions	-	-	36,200		
Total Expenditures	\$ -	\$ -	\$ 37,722	\$ -		
Drug Recognition - Department 705	Drug Recognition Reimbursement	\$ -	\$ -	\$ 1,000	0.0%	
	Personnel Services	-	-	1,000	0.0%	
Ice Cream Program - Department 706	Beginning Working Capital	\$ -	\$ 727	\$ 727	100.0%	
	Expenditures	-	-	727	0.0%	
DARE Donations - Department 707	Beginning Working Capital	\$ -	\$ 510	\$ 510	100.0%	
	Expenditures	-	-	510	0.0%	
Drug Dog Contributions - Department 708	Beginning Working Capital	\$ -	\$ 19,640	\$ 18,000	109.1%	
	Interest	-	-	-		
	Drug Forfeitures	-	-	-		
	Donations	500	500	-		
	Total Revenue	\$ 500	\$ 20,140	\$ 18,000	111.9%	
	Personnel Services	457	918	6,000	15.3%	
	General Supplies	10	284	12,000	2.4%	
Total Expenditures	\$ 467	\$ 1,202	\$ 18,000	6.7%		
Bullet Proof Vest Grant - Department 710	Beginning Working Capital	\$ -	\$ -	\$ -		
	Revenue	-	-	-		
Dog Stations - Department 711	Donations	\$ -	\$ -	\$ -		
	Expenditures	-	-	-		
ODOT Grants - Department 713	Beginning Working Capital	\$ -	\$ 10	\$ -		
	Revenue	-	-	-		
	Expenditures	-	-	-		
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ -	\$ 1,710	\$ 960	178.1%	
	Grants	-	-	-		
	Expenditures	-	-	960	0.0%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,110	\$ 2,050		
	Car Seat Sales/ODOT Grant	20	60	1,500	4.0%	
	Expenditures	394	394	3,550	11.1%	
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 645	\$ 670	96.3%	
	Donations/Candy Machine Sales	-	-	200	0.0%	
	Expenditures	-	-	870	0.0%	

City of Baker City
 Financial Report for the Special Revenue Grant Funds
 Report for the Month Ending August 31, 2014
 17.0% of Year Elapsed

Department	Description	August	YTD	Budget	Percent of Budget	Narrative
Tree Removal & Replacement - Dept 723	Beginning Working Capital	\$ -	\$ 3,871	\$ 3,750	103.2%	
	Transfer to Tree City Fund	-	3,871	3,750	103.2%	
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ 1,000	\$ 1,000		
	Materials & Services	-	-	1,000		

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending August 31, 2014
17.0% of Year Elapsed

Department	Description	August	YTD	Budget	Percent of Budget	Narrative
Internal Service Funds						
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Central Stores Fund - Fund 107	Beginning Working Capital	\$ -	\$ 261,816	\$ 260,000	100.7%	
	Sale of Inventory	5,882	16,173	127,600	12.7%	
	Transfer from Water Fund 104	-	20,000	20,000	100.0%	
	Total Revenue	\$ 5,882	\$ 297,989	\$ 407,600	73.1%	
	Inventory Purchases	18,920	44,942	157,600	28.5%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	200,000	0.0%	
	Total Expenditures	\$ 18,920	\$ 44,942	\$ 407,600	11.0%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 442,436	\$ 388,509	113.9%	
	Equipment Charge	33,136	64,051	515,745	12.4%	
	Miscellaneous Income	-	3,448	5,000	69.0%	
	Interest	120	247	2,400	10.3%	
	Transfer from LID Fund - Elm Street LID	-	15,000	15,000	100.0%	
	Transfer from General Fund - Interfund Loan	-	36,452	36,452	100.0%	
	Transfer from Golf Cap Proj Fund	-	42,000	42,000	100.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	41,758	0.0%	
	Total Revenue	\$ 33,256	\$ 603,634	\$ 1,046,864	57.7%	
	Personnel Services	10,722	24,077	246,305	9.8%	
	Materials and Services	12,082	33,135	190,900	17.4%	
	Transfer to Golf Capital Project Fund 135	-	242,378	242,378	100.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	167,281	0.0%	
Total Expenditures	\$ 22,804	\$ 299,590	\$ 1,046,864	28.6%		
Capital Project Funds						
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ -	\$ 23,610	\$ 23,600	100.0%	
	Interest	19	38	200	19.0%	
	Grants and Donations	-	-	556,560	0.0%	
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 19	\$ 43,648	\$ 600,360	7.3%	
	Materials and Services	-	-	1,000	0.0%	
	Fire Dept Radio Upgrade	-	-	584,800	0.0%	
	Contingency	-	-	14,560	0.0%	
Total	\$ -	\$ -	\$ 600,360	0.0%		
Resort Utility Underground - Fund 133	Beginning Working Capital	\$ -	\$ 13,597	\$ 13,597	100.0%	
	Total	\$ -	\$ 13,597	\$ 13,597	100.0%	
	Transfer to LID Fund	-	13,597	13,597	100.0%	
	Total	\$ -	\$ 13,597	\$ 13,597	100.0%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending August 31, 2014
 17.0% of Year Elapsed

Department	Description	August	YTD	Budget	Percent of Budget	Narrative
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Capital Project - Fund 135	Equipment Lease Payments	\$ 11,135	\$ 11,135	\$ 41,758	26.67%	
	Contract Payments - Net Operating Income	-	-	7,000	0.00%	
	Transfer from General Fund	-	7,000	7,000	100.00%	
	Interfund Loan Transfer from Equipment Fund	-	242,378	242,378	100.00%	
	Total Revenue	11,135	260,513	298,136	87.38%	
	Golf Course Equipment	-	197,612	200,378	98.62%	
	Toro Irrigation Package	13,864	13,864	14,000	99.03%	
	Transfer to Equipment Fund 108	-	42,000	42,000	100.00%	
	Interfund Loan Payment Equipment Fund	-	-	41,758	0.00%	
	Total Expenditures	13,864	253,476	298,136	85.02%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending August 31, 2014
17.0% of Year Elapsed

Department	Section	August	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repay Fund - Fund 110	Beginning Working Capital	\$ -	\$ 83,722	\$ 29,000	288.7%	
	Interest	12	22	3,000	0.7%	
	Improvement Dist Assessment	8,996	11,201	30,000	37.3%	
	Transfer from General Fund 101	-	980	980	100.0%	
	Transfer from Resort Street Utility Fund 133	-	13,597	13,597	100.0%	
	Total Revenue	\$ 9,008	\$ 109,522	\$ 76,577	143.0%	
	Materials and Services	51	51	300	17.0%	
	Transfer to Equipment Fund	-	15,000	15,000	100.0%	
	Transfer to Silver's Fund	5,106	10,212	61,277	16.7%	
	Total Expenditures & Contingency	\$ 5,157	\$ 25,263	\$ 76,577	33.0%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 2,918	\$ 2,915	100.1%	
	Donations	-	-	-		
	Interest	1	2	15	13.3%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 2,930	0.0%	
Mt Hope Trust - Fund 114	Beginning Working Capital	\$ -	\$ 357,611	\$ 357,611	100.0%	
	Donations	-	-	-		
	Interest	152	308	2,300	13.4%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 152	\$ 357,919	\$ 379,911	94.2%	
	Interest Transfer to GF	152	308	3,200	9.6%	
	Unappropriated Ending Fund Balance	-	-	376,711	0.0%	
Total	\$ 152	\$ 308	\$ 379,911	0.1%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 254,061	\$ 254,061	100.0%	
	Interest	117	237	2,000	11.9%	
	Transfer from General Fund 101	-	20,000	20,000	100.0%	
	Total Revenue	\$ 117	\$ 274,298	\$ 276,061	99.4%	
	Interest Transfer to General Fund	117	237	2,000	11.9%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 117	\$ 237	\$ 276,061	0.1%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 497,867	\$ 496,584	100.3%	
	Anthony Silvers Bequest (N/R Payments)	255	512	3,700	13.8%	
	Interest	258	519	7,500	6.9%	
	Transfer from LID Fund for Loan Payment	5,106	10,212	61,277	16.7%	
	Total Revenue	\$ 5,619	\$ 509,110	\$ 569,061	89.5%	
	Street Trees	-	-	6,300	0.0%	
	Unappropriated Ending Fund Balance	-	-	562,761	0.0%	
	Total Expenditures & Contingency	\$ -	\$ -	\$ 569,061	0.0%	

**Ambulance Billings and Collections
2014-15**

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	2013-14 Total	2012-13 Total	2011-12 Total	2010-11 Total	2009-10 Total	
Medicare/Welfare																			
Billings	\$ 99,790	\$ 88,320											\$ 188,110	\$ 1,047,301	\$ 765,882	\$ 709,057	\$ 816,708	\$ 736,974	
Payments	32,232	41,538											73,770	401,951	381,423	337,315	412,900	331,680	
General Insurance/SAIF																			
Billings	32,042	23,142											55,184	342,121	306,572	299,103	339,810	359,856	
Payments	17,629	12,231											29,860	196,878	179,531	208,883	206,449	224,694	
Firemed Subscriptions																			
Billings and Donations	4,050	5,305											9,355	76,580	63,703	71,778	61,409	54,551	
Fire/Med Mgmt Fee*	(1,215)	(1,590)											(2,805)	(22,971)	(19,069)	(21,461)	(18,102)	(18,739)	
Amount Due Baker City	2,835	3,715	-	-	-	-	-	-	-	-	-	-	- *	*	44,634	50,317	43,307	35,811	
Payments Received (Prior Month)*	-	-											-	53,609	41,702	44,851	43,343	35,912	
New and Renewed Subscriptions	71	97											168	1,365	1,044				
Total Members	1,482	1,485											1,166	1,166	1,166	1,242	1,166	1,175	
Total Billings	\$ 135,882	\$ 116,767	\$ -	\$ 252,649	\$ 1,466,002	\$ 1,136,157	\$ 1,217,927	\$ 1,151,381	\$ 1,057,311										
Total Payments	\$ 49,861	\$ 53,769	\$ -	\$ 103,630	\$ 652,438	\$ 602,656	\$ 662,692	\$ 589,185	\$ 555,987										
Percent Collections to Billings													41%	45%	53%	54%	51%	53%	

Billings are based on date of ambulance service. Actual billings to customer, Medicare and insurance can take up to 30 days to process. Payments can be delayed even further if billing discrepancies, eligibility or coverage issues exist.

*June's Firemed payment received in July is included in the 2013-14 ytd total.