

City of Baker City
Financial Report for the General Fund
Report for the Month Ending December 31, 2014
50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,495,126	\$ 1,252,577	119.4%	
	Property Taxes	163,161	2,061,796	2,330,375	88.5%	
	Police Generated Revenue	2,573	12,889	30,500	42.3%	This line item reflects vehicle impound fees, court fines, and parking violations.
	Ambulance	57,756	346,093	640,000	54.1%	
	Cemetery	5,201	36,840	80,350	45.8%	
	Interest	1,015	3,201	6,000	53.4%	The LGIP interest rate was reduced from 0.54% to 0.5% November 20, 2014.
	Generated Power Sales	2,753	35,638	60,000	59.4%	
	Franchise fees	105,573	235,478	648,200	36.3%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	15,652	90,869	169,485	53.6%	
	Airport Ground Leases and Gas Tax	7,719	21,346	29,800	71.6%	
	Cigarette/Liquor Taxes/State Sharing	14,616	90,451	244,500	37.0%	State payments are received monthly or quarterly.
	School Resource Office Reimb 5J	-	-	15,000	0.0%	
	Traffic School Tuition	-	250	1,000	25.0%	Classes are held every other month depending on demand.
	Admin Services Indirect Cost	29,563	208,155	360,000	57.8%	
	Other Revenue	5,017	54,799	62,850	87.2%	
	Grants	-	1,200	32,000	3.8%	
	Transfer from CDBG 166	-	7,000	7,000	100.0%	
Total		\$ 410,599	\$ 4,701,131	\$ 5,969,637	78.8%	

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Department	Description	December	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 43,523	261,729	\$ 548,032	47.8%	
	Materials and Services	98,811	235,460	545,875	43.1%	
	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	\$ 142,334	\$ 689,321	\$ 1,401,539	49.2%	
Police	Personnel Services	\$ 120,607	\$ 739,476	\$ 1,544,391	47.9%	
	Materials and Services	10,578	88,304	185,768	47.5%	
	Police Car	-	-	20,000	0.0%	
		Subtotal	\$ 131,185	\$ 827,780	\$ 1,750,159	47.3%
Fire	Personnel Services	\$ 105,489	\$ 630,084	\$ 1,410,155	44.7%	
	Materials and Services	11,965	71,444	167,173	42.7%	
		Subtotal	\$ 117,454	\$ 701,528	\$ 1,577,328	44.5%
Cemetery	Personal Services	\$ 1,464	\$ 10,297	\$ 19,000	54.2%	
	Materials and Services	9,386	60,143	167,448	35.9%	
		Subtotal	\$ 10,850	\$ 70,440	\$ 186,448	37.8%
Parks	Personnel Services	\$ 1,016	\$ 10,081	\$ 17,064	59.1%	
	Materials and Services	4,909	34,030	82,605	41.2%	
	Park Improvements	-	-	5,000	0.0%	
		Subtotal	\$ 5,925	\$ 44,111	\$ 104,669	42.1%
Airport	Personnel Services	\$ 89	\$ 4,486	\$ 6,500	69.0%	
	Materials and Services	8,822	22,926	54,679	41.9%	
	Electrical Transformer	-	5,369	7,500	71.6%	
		Subtotal	\$ 8,911	\$ 32,781	\$ 68,679	47.7%
Planning	Personnel Services	\$ -	\$ 542	\$ 3,000	18.1%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
		Subtotal	\$ -	\$ 542	\$ 63,000	0.9%
Hydro Elect Plant	Personnel Services	\$ -	\$ 811	\$ 1,500	54.1%	
	Materials and Services	2	567	1,670	34.0%	
		Subtotal	\$ 2	\$ 1,378	\$ 3,170	43.5%

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Department	Description	December	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 3,000	\$ 7,852	\$ 12,000	65.4%	
	Materials and Services	987	8,514	19,000	44.8%	
	Subtotal	\$ 3,987	\$ 16,366	\$ 31,000	52.8%	
All Departments	Personnel Services	275,188	1,665,358	3,561,642	46.8%	
	Materials and Services	145,460	521,388	1,284,218	40.6%	
	Capital Outlay	-	5,369	73,000	7.4%	
	Transfers	-	192,132	192,132	100.0%	
	Contingency	-	-	75,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	783,645	0.0%	
Grand Total		\$ 420,648	\$ 2,384,247	\$ 5,969,637	39.9%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending December 31, 2014
50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 907,994	\$ 843,768	107.6%	
	Water Sales	199,853	1,235,931	2,197,629	56.2%	
	Safe Drinking Water Loan	282,623	1,851,602	2,000,000	92.6%	
	Watershed Management Plan Grant	-	-	30,000	0.0%	
	Interest	490	2,715	3,000	90.5%	
	Other Revenue	8,463	44,076	33,500	131.6%	
Total		\$ 491,429	\$ 4,042,318	\$ 5,107,897	79.1%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 100,950	\$ 700,591	\$ 1,393,818	50.3%	
	Water Utility Construction	404,568	2,180,390	2,931,632	74.4%	
	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		\$ 505,518	\$ 2,900,981	\$ 5,107,897	56.8%	

REVENUE						
Department	Description	December	YTD	Budget	Percent of Budget	Narrative
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 886,670	\$ 819,374	108.2%	
	Wastewater Service Charge	102,380	526,768	1,082,257	48.7%	
	Interest	373	2,370	3,750	63.2%	
	G Street LID	-	361	750	48.1%	
	Other Revenue	8,528	55,744	47,282	117.9%	
	Total		\$ 111,281	\$ 1,471,913	\$ 1,953,413	75.4%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 69,265	\$ 402,824	\$ 966,590	41.7%	
	Wastewater Construction	1,203	162,284	304,572	53.3%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	582,251	0.0%	
Total		\$ 70,468	\$ 565,108	\$ 1,953,413	28.9%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending December 31, 2014
50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ (3,919)	\$ -		
	Miscellaneous Revenue	-	-	-		
	Transfer from the General Fund	-	41,000	41,000	100.0%	
Total		\$ -	\$ 37,081	\$ 41,000	90.4%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ 514	\$ 2,494	\$ 2,000	124.7%	
	Materials & Services	927	9,008	16,739	53.8%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	2,261		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 1,441	\$ 11,502	\$ 41,000	28.1%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 119,629	\$ 106,238	112.6%	
	City Permits	3,258	52,190	111,750	46.7%	
	County Permits	6,832	62,714	121,800	51.5%	
	Interest	56	370	650	56.9%	
	Other Revenue	880	10,953	28,430	38.5%	Includes the State surcharge pass through.
Total		\$ 11,026	\$ 245,856	\$ 368,868	66.7%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 13,038	\$ 78,158	\$ 164,333	47.6%	
	Materials and Services	12,226	55,443	124,084	44.7%	
	Contingency	-	-	20,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	60,451	0.0%	
Total		\$ 25,264	\$ 133,601	\$ 368,868	36.2%	

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 267,224	\$ 256,578	104.1%	
	Wastewater Service Charge	10,800	54,663	109,825	49.8%	
	Water Smart Grant	-	-	40,000	0.0%	
	Interest	128	741	1,500	49.4%	
Total		\$ 10,928	\$ 322,628	\$ 407,903	79.1%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 540	\$ 2,732	\$ 5,491	49.8%	
	Feasibility Study	-	-	80,000	0.0%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	232,412	0.0%	
Total		\$ 540	\$ 2,732	\$ 407,903	0.7%	

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending December 31, 2014
50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 651,545	\$ 616,841	105.63%	
	Property Taxes	38,202	482,743	545,595	88.48%	
	State Gas Tax	49,447	240,599	585,000	41.13%	
	Surface Trans Project	-	-	105,368	0.00%	
	Interest	320	1,584	1,500	105.60%	
	Other Revenue	1,449	11,823	13,891	85.11%	
Total		\$ 89,418	\$ 1,388,294	\$ 1,868,195	74.31%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 44,494	\$ 299,310	\$ 725,037	41.28%	
	Storm Water Maintenance	4,424	57,284	176,744	32.41%	
	Preventative Maintenance	935	244,529	469,165	52.12%	
	Street Lighting	1,696	32,365	76,509	42.30%	
	Snow and Ice Control	2,991	8,256	83,811	9.85%	
	Street Construction	8	1,082	7,607	14.22%	
	Contingency	-	-	100,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	229,322	0.00%	
Total		\$ 54,548	\$ 642,826	\$ 1,868,195	34.41%	
REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 29,447	\$ 33,500	87.90%	
	Property Tax Revenue	5,455	68,936	77,984	88.40%	
	Grants & Miscellaneous Revenue	35,000	35,800	-		Leo Adler \$25,000 and Ash Grove \$10,000
	Interest	40	113	350	32.29%	
	Transfer from General Fund	-	10,000	10,000	100.00%	
	Total Revenue	40,495	144,296	121,834	118.44%	
	Personnel Services	395	6,835	12,000	56.96%	
	Materials & Services	7,986	29,931	109,764	27.27%	
	Contingency	-	-	70	0.00%	
	Total Expenditures	8,381	36,766	121,834	30.18%	
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 69	\$ -		
	Donations	69	138	-		
	Interest	1	16	-		
	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	70	8,094	8,750	92.50%	
	Personnel Services	1,051	4,929	4,000	123.23%	
	Materials & Services	-	721	4,750	15.18%	
	Contingency	-	-	-		
Total Expenditures	1,051	5,650	8,750	64.57%		
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 75,373	\$ 52,567	143.38%	
	Sidewalk Utility Fee	5,462	27,922	55,000	50.77%	
	Interest	35	205	350	58.57%	
	Total Revenue	5,497	103,500	107,917	95.91%	
	Sidewalk Grants	38	15,933	40,865	38.99%	
	Sidewalk Construction	-	-	47,000	0.00%	Reserved for Court Plaza.
	Contingency	-	-	20,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	52	0.00%	
Total	38	15,933	107,917	14.76%		

City of Baker City
 Financial Report for the Special Revenue Grant Funds
 Report for the Month Ending December 31, 2014
 50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
Playground Improvement - Fund 134	Beginning Working Capital	\$ -	\$ (382)	\$ 4,500	-8.5%	
	Interest	1	4	-		
	Gifts, Grants & Donations	-	2,736	-		
	Transfer from General Fund	-	9,000	9,000	100.0%	
	Total Revenue	\$ 1	\$ 11,358	\$ 13,500	84.1%	
	Personnel Services	-	176	-		
	Materials & Services	-	6,897	13,500	51.1%	
	Total Expenditures	\$ -	\$ 7,073	\$ 13,500	52.4%	
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	\$ -	\$ 19,184	\$ 19,059	100.7%	
	Revenues	105	638	1,250	51.0%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	Total Revenue	\$ 105	\$ 19,822	\$ 20,309	97.6%	
	Big Deal Grants	-	500	5,000	0	
	Transfer to General Fund 101	-	7,000	7,000	100.0%	
	Unappropriated Ending Fund Balance	-	-	8,309	0.0%	
	Total Expenditures	\$ -	\$ 7,500	\$ 20,309	36.9%	
Skateboard Park Project - Fund 171	Beginning Working Capital	\$ -	\$ 4,158	\$ 4,155	100.1%	
	Revenues	1	10	15	66.7%	
	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	3	64	-		
	Transfer from General Fund	-	36,200	36,200		
	Total Revenue	\$ 3	\$ 37,338	\$ 37,722	99.0%	
	Materials and Services	\$ -	\$ -	\$ 1,522		
	Land Acquisitions	-	30,824	36,200		
Total Expenditures	\$ -	\$ 30,824	\$ 37,722	\$ 1		
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	-		
	Total Revenue	\$ -	\$ 20,140	\$ 18,000	111.9%	
	Personnel Services	464	2,755	6,000	45.9%	
	General Supplies	42	441	12,000	3.7%	
Total Expenditures	\$ 506	\$ 3,196	\$ 18,000	17.8%		
Bullet Proof Vest Grant - Department 710	Beginning Working Capital	\$ -	\$ -	\$ -	-	
	Revenue	-	-	-		
Dog Stations - Department 711	Donations	\$ 69	\$ 69	\$ -	-	
	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	90	1,004	1,500	66.9%	
	Expenditures	-	804	3,550	22.6%	
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 December 31, 2014
 50.4% of Year Elapsed

Department	Description	December	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		
Police Reserve Program - Dept 728	Revenue	\$ -	\$ 88	\$ -		Revenue is from charges for mental hold security.
	Materials & Services	-	-	-		

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending December 31, 2014
50.4% of Year Elapsed

Department	Description	December	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	9,828	47,196	127,600	37.0%	
	Transfer from Water Fund 104	-	20,000	20,000	100.0%	
	Total Revenue	\$ 9,828	\$ 329,012	\$ 407,600	80.7%	
	Inventory Purchases	3,696	75,461	157,600	47.9%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	200,000	0.0%	
	Total Expenditures	\$ 3,696	\$ 75,461	\$ 407,600	18.5%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 442,436	\$ 388,509	113.9%	
	Equipment Charge	29,768	185,443	515,745	36.0%	
	Miscellaneous Income	-	3,448	5,000	69.0%	
	Interest	124	753	2,400	31.4%	
	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	\$ 29,892	\$ 725,532	\$ 1,046,864	69.3%	
	Personnel Services	16,580	83,588	246,305	33.9%	
	Materials and Services	11,584	86,244	190,900	45.2%	
	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	\$ 28,164	\$ 412,210	\$ 1,046,864	39.4%	
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	18	112	200	56.0%	
	Grants and Donations	-	-	556,560	0.0%	
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 18	\$ 43,722	\$ 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 December 31, 2014
 50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Capital Project - Fund 135	Equipment Lease Payments	\$ -	\$ 22,270	\$ 41,758	53.33%	
	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	-	271,648	298,136	91.12%	
	Golf Course Equipment	-	197,612	200,378	98.62%	
	Toro Irrigation Package	-	13,831	14,000	98.79%	
	Transfer to Equipment Fund 108	-	42,000	42,000	100.00%	
	Interfund Loan Payment Equipment Fund	-	-	41,758	0.00%	
	Total Expenditures	-	253,443	298,136	85.01%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending December 31, 2014
50.4% of Year Elapsed

Department	Section	December	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repay Fund - Fund 110	Beginning Working Capital	\$ -	\$ 83,722	\$ 29,000	288.7%	
	Interest	1,335	1,604	3,000	53.5%	
	Improvement Dist Assessment	5,659	20,577	30,000	68.6%	
	Transfer from General Fund 101	-	980	980	100.0%	
	Transfer from Resort Street Utility Fund 133	-	13,597	13,597	100.0%	
	Total Revenue	\$ 6,994	\$ 120,480	\$ 76,577	157.3%	
	Materials and Services	60	151	300	50.3%	
	Transfer to Equipment Fund	-	15,000	15,000	100.0%	
	Transfer to Silver's Fund	5,106	30,638	61,277	50.0%	
	Total Expenditures & Contingency	\$ 5,166	\$ 45,789	\$ 76,577	59.8%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 2,918	\$ 2,915	100.1%	
	Donations	-	-	-		
	Interest	2	7	15	46.7%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 2,930	0.0%	
Mt Hope Trust - Fund 114	Beginning Working Capital	\$ -	357,611	\$ 357,611	100.0%	
	Donations	-	-	-		
	Interest	147	915	2,300	39.8%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 147	\$ 358,526	\$ 379,911	94.4%	
	Interest Transfer to GF	147	915	3,200	28.6%	
	Unappropriated Ending Fund Balance	-	-	376,711	0.0%	
Total	\$ 147	\$ 915	\$ 379,911	0.2%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 254,061	\$ 254,061	100.0%	
	Interest	113	703	2,000	35.2%	
	Transfer from General Fund 101	-	20,000	20,000	100.0%	
	Total Revenue	\$ 113	\$ 274,764	\$ 276,061	99.5%	
	Interest Transfer to General Fund	113	703	2,000	35.2%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 113	\$ 703	\$ 276,061	0.3%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 497,867	\$ 496,584	100.3%	
	Anthony Silvers Bequest (N/R Payments)	266	1,563	3,700	42.2%	
	Interest	226	1,449	7,500	19.3%	
	Transfer from LID Fund for Loan Payment	5,106	30,637	61,277	50.0%	
	Total Revenue	\$ 5,598	\$ 531,516	\$ 569,061	93.4%	
	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	\$ 87,876	\$ 94,148	\$ 96,014	\$ 127,288							\$ 593,436	\$ 1,047,301	\$ 765,882	\$ 709,057	\$ 816,708	\$ 736,974
Payments	32,232	41,538	32,731	48,775	30,346	39,822							225,444	401,951	381,423	337,315	412,900	331,680
General Insurance/SAIF																		
Billings	32,042	23,142	23,294	25,036	20,522	44,702							168,738	342,121	306,572	299,103	339,810	359,856
Payments	17,629	12,231	13,502	24,198	21,990	13,541							103,091	196,878	179,531	208,883	206,449	224,694
Firemed Subscriptions																		
Billings and Donations	4,050	5,305	5,000	4,450	6,275	9,263							34,343	76,580	63,703	71,778	61,409	54,551
Fire/Med Mgmt Fee*	(1,215)	(1,590)	(1,500)	(1,335)	(1,882)	(2,774)							(10,296)	(22,971)	(19,069)	(21,461)	(18,102)	(18,739)
Amount Due Baker City	2,835	3,715	3,500	3,115	4,393	6,489	-	-	-	-	-	-	*	*	44,634	50,317	43,307	35,811
Payments Received (Prior Month)*	-	-	6,550	3,500	3,115	4,393							17,558	53,609	41,702	44,851	43,343	35,912
New and Renewed Subscriptions	71	97	85	82	112	165							612	1,365	1,044			
Total Members	1,482	1,485	1,491	1,497	1,502	1,508							1,166	1,166	1,166	1,242	1,166	1,175
Total Billings	\$ 135,882	\$ 116,767	\$ 116,170	\$ 123,634	\$ 122,811	\$ 181,253	\$ -	796,517	\$ 1,466,002	\$ 1,136,157	\$ 1,217,927	\$ 1,151,381	\$ 1,057,311					
Total Payments	\$ 49,861	\$ 53,769	\$ 52,783	\$ 76,473	\$ 55,451	\$ 57,756	\$ -	346,093	\$ 652,438	\$ 602,656	\$ 662,692	\$ 589,185	\$ 555,987					
Percent Collections to Billings													43%	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.