

City of Baker City
 Financial Report for the General Fund
 Report for the Month Ending February 28, 2015
 66.60% of Year Elapsed

Department	Description	February	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,495,126	\$ 1,252,577	119.4%	
	Property Taxes	22,567	2,157,757	2,330,375	92.6%	
	Police Generated Revenue	125	15,860	30,500	52.0%	This line item reflects vehicle impound fees, court fines, and parking violations.
	Ambulance	44,466	465,843	640,000	72.8%	
	Cemetery	1,885	46,167	80,350	57.5%	
	Interest	803	4,958	6,000	82.6%	The LGIP interest rate was reduced from 0.54% to 0.5% November 20, 2014.
	Generated Power Sales	5,487	43,819	60,000	73.0%	
	Franchise fees	6,235	291,150	648,200	44.9%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	13,110	114,579	169,485	67.6%	
	Airport Ground Leases and Gas Tax	4,443	29,531	29,800	99.1%	
	Cigarette/Liquor Taxes/State Sharing	-	134,828	244,500	55.1%	State payments are received monthly or quarterly.
	School Resource Office Reimb 5J	-	-	15,000	0.0%	
	Traffic School Tuition	-	300	1,000	30.0%	Classes are held every other month depending on demand.
	Admin Services Indirect Cost	19,194	247,309	360,000	68.7%	
	Other Revenue	5,669	63,302	62,850	100.7%	
	Grants	800	2,000	32,000	6.3%	
	Transfer from CDBG 166	-	7,000	7,000	100.0%	
Total		\$ 124,784	\$ 5,119,529	\$ 5,969,637	85.8%	

City of Baker City
Financial Report for the General Fund
Report for the Month Ending February 28, 2015
66.60% of Year Elapsed

Department	Description	February	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 42,624	355,433	\$ 548,032	64.9%	
	Materials and Services	28,381	332,875	545,875	61.0%	
	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	\$ 71,005	\$ 880,440	\$ 1,401,539	62.8%	
Police	Personnel Services	\$ 125,402	\$ 1,019,323	\$ 1,544,391	66.0%	
	Materials and Services	10,358	110,343	185,768	59.4%	
	Police Car	390	19,756	20,000	98.8%	
		Subtotal	\$ 136,150	\$ 1,149,422	\$ 1,750,159	65.7%
Fire	Personnel Services	\$ 113,127	\$ 864,633	\$ 1,410,155	61.3%	
	Materials and Services	11,353	95,017	167,173	56.8%	
		Subtotal	\$ 124,480	\$ 959,650	\$ 1,577,328	60.8%
Cemetery	Personal Services	\$ 2,012	\$ 13,775	\$ 19,000	72.5%	
	Materials and Services	9,303	78,035	167,448	46.6%	
		Subtotal	\$ 11,315	\$ 91,810	\$ 186,448	49.2%
Parks	Personnel Services	\$ 983	\$ 12,312	\$ 17,064	72.2%	
	Materials and Services	4,874	43,508	82,605	52.7%	
	Park Improvements	-	-	5,000	0.0%	
		Subtotal	\$ 5,857	\$ 55,820	\$ 104,669	53.3%
Airport	Personnel Services	\$ 221	\$ 4,829	\$ 6,500	74.3%	
	Materials and Services	3,121	28,533	54,679	52.2%	
	Electrical Transformer	-	5,369	7,500	71.6%	
		Subtotal	\$ 3,342	\$ 38,731	\$ 68,679	56.4%
Planning	Personnel Services	\$ -	\$ 615	\$ 3,000	20.5%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
		Subtotal	\$ -	\$ 615	\$ 63,000	1.0%
Hydro Elect Plant	Personnel Services	\$ 171	\$ 1,245	\$ 1,500	83.0%	
	Materials and Services	78	646	1,670	38.7%	
		Subtotal	\$ 249	\$ 1,891	\$ 3,170	59.7%

City of Baker City
 Financial Report for the General Fund
 Report for the Month Ending February 28, 2015
 66.60% of Year Elapsed

Department	Description	February	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 691	\$ 10,380	\$ 12,000	86.5%	
	Materials and Services	504	10,672	19,000	56.2%	
	Subtotal	\$ 1,195	\$ 21,052	\$ 31,000	67.9%	
All Departments	Personnel Services	285,231	2,282,545	3,561,642	64.1%	
	Materials and Services	67,972	699,629	1,284,218	54.5%	
	Capital Outlay	390	25,125	73,000	34.4%	
	Transfers	-	192,132	192,132	100.0%	
	Contingency	-	-	75,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	783,645	0.0%	
Grand Total		\$ 353,593	\$ 3,199,431	\$ 5,969,637	53.6%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending February 28, 2015
66.60% of Year Elapsed

Department	Description	February	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 907,994	\$ 843,768	107.6%	
	Water Sales	160,569	1,526,143	2,197,629	69.4%	
	Safe Drinking Water Loan	-	1,939,687	2,000,000	97.0%	
	Watershed Management Plan Grant	-	-	30,000	0.0%	
	Interest	497	3,746	3,000	124.9%	
	Other Revenue	12,800	57,959	33,500	173.0%	
Total		\$ 173,866	\$ 4,435,529	\$ 5,107,897	86.8%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 113,888	\$ 922,342	\$ 1,393,818	66.2%	
	Water Utility Construction	7,872	2,220,265	2,931,632	75.7%	
	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		\$ 121,760	\$ 3,162,607	\$ 5,107,897	61.9%	

REVENUE						
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 886,670	\$ 819,374	108.2%	
	Wastewater Service Charge	91,847	693,477	1,082,257	64.1%	
	Interest	337	3,075	3,750	82.0%	
	G Street LID	-	361	750	48.1%	
	Other Revenue	897	58,893	47,282	124.6%	
Total		\$ 93,081	\$ 1,642,476	\$ 1,953,413	84.1%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 69,753	\$ 545,821	\$ 966,590	56.5%	
	Wastewater Construction	3,474	169,661	304,572	55.7%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	582,251	0.0%	
Total		\$ 73,227	\$ 715,482	\$ 1,953,413	36.6%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending February 28, 2015
66.60% of Year Elapsed

Department	Description	February	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	\$ 1,343	\$ 3,837	\$ 2,000	191.9%	
	Materials & Services	1,402	11,039	16,739	65.9%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	2,261		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 2,745	\$ 14,876	\$ 41,000	36.3%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 119,629	\$ 106,238	112.6%	
	City Permits	7,284	67,771	111,750	60.6%	
	County Permits	2,912	70,591	121,800	58.0%	
	Interest	44	465	650	71.5%	
	Other Revenue	982	13,267	28,430	46.7%	Includes the State surcharge pass through.
	Total		\$ 11,222	\$ 271,723	\$ 368,868	73.7%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 13,048	\$ 105,099	\$ 164,333	64.0%	
	Materials and Services	5,718	64,938	124,084	52.3%	
	Contingency	-	-	20,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	60,451	0.0%	
Total		\$ 18,766	\$ 170,037	\$ 368,868	46.1%	

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 267,224	\$ 256,578	104.1%	
	Wastewater Service Charge	9,777	71,935	109,825	65.5%	
	Water Smart Grant	-	-	40,000	0.0%	
	Interest	122	995	1,500	66.3%	
Total		\$ 9,899	\$ 340,154	\$ 407,903	83.4%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 489	\$ 3,596	\$ 5,491	65.5%	
	Feasibility Study	-	-	80,000	0.0%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	232,412	0.0%	
Total		\$ 489	\$ 3,596	\$ 407,903	0.9%	

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending February 28, 2015
66.60% of Year Elapsed

Department	Description	February	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 651,545	\$ 616,841	105.63%	
	Property Taxes	5,284	505,211	545,595	92.60%	
	State Gas Tax	53,899	338,780	585,000	57.91%	
	Surface Trans Project	-	-	105,368	0.00%	
	Interest	287	2,192	1,500	146.13%	
	Other Revenue	182	12,063	13,891	86.84%	
Total		\$ 59,652	\$ 1,509,791	\$ 1,868,195	80.82%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 48,520	\$ 391,797	\$ 725,037	54.04%	
	Storm Water Maintenance	8,684	67,963	176,744	38.45%	
	Preventative Maintenance	2,199	249,287	469,165	53.13%	
	Street Lighting	7,242	47,022	76,509	61.46%	
	Snow and Ice Control	565	15,733	83,811	18.77%	
	Street Construction	8	1,098	7,607	14.43%	
	Contingency	-	-	100,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	229,322	0.00%	
Total		\$ 67,218	\$ 772,900	\$ 1,868,195	41.37%	
REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 29,447	\$ 33,500	87.90%	
	Property Tax Revenue	755	72,145	77,984	92.51%	
	Grants & Miscellaneous Revenue	-	35,800	-		Leo Adler \$25,000 and Ash Grove \$10,000
	Interest	37	194	350	55.43%	
	Transfer from General Fund	-	10,000	10,000	100.00%	
	Total Revenue	792	147,586	121,834	121.14%	
	Personnel Services	901	8,794	12,000	73.28%	
	Materials & Services	6,531	44,961	109,764	40.96%	
	Contingency	-	-	70	0.00%	
	Total Expenditures	7,432	53,755	121,834	44.12%	
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 69	\$ -		
	Donations	-	138	-		
	Interest	1	18	-		
	OTEC Tree Replacement	-	100	1,000	10.00%	
	Transfer from General Fund	-	4,000	4,000	100.00%	
	Transfer from Misc Grant	-	3,871	3,871	100.00%	This line item was increased \$121 by Resolution 3742.
	Total Revenue	1	8,196	8,871	92.39%	
	Personnel Services	421	5,625	4,000	140.63%	
	Materials & Services	-	721	4,871	14.80%	This line item was increased \$121 by Resolution 3742.
	Total Expenditures	421	6,346	8,871	71.54%	
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 75,373	\$ 52,567	143.38%	
	Sidewalk Utility Fee	4,854	36,615	55,000	66.57%	
	Interest	35	277	350	79.14%	
	Total Revenue	4,889	112,265	107,917	104.03%	
	Sidewalk Grants	113	17,119	40,865	41.89%	
	Sidewalk Construction	-	-	47,000	0.00%	Reserved for Court Plaza.
	Contingency	-	-	20,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	52	0.00%	
Total		113	17,119	107,917	15.86%	

City of Baker City
Financial Report for the Special Revenue Grant Funds
Report for the Month Ending February 28, 2015
66.60% of Year Elapsed

Department	Description	February	YTD	Budget	Percent of Budget	Narrative
Playground Improvement - Fund 134	Beginning Working Capital	\$ -	\$ (382)	\$ 4,500	-8.5%	
	Interest	1	7	-		
	Gifts, Grants & Donations	-	2,736	-		
	Transfer from General Fund	-	9,000	9,000	100.0%	
	Total Revenue	\$ 1	\$ 11,361	\$ 13,500	84.2%	
	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	848	1,250	67.8%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	Total Revenue	\$ 105	\$ 20,032	\$ 20,309	98.6%	
	Big Deal Grants	500	1,000	5,000	0	
	Transfer to General Fund 101	-	7,000	7,000	100.0%	
	Unappropriated Ending Fund Balance	-	-	8,309	0.0%	
	Total Expenditures	\$ 500	\$ 8,000	\$ 20,309	39.4%	
Skateboard Park Project - Fund 171	Beginning Working Capital	\$ -	\$ 4,158	\$ 4,155	100.1%	
	Revenues	2	14	15	93.3%	
	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	2	69	-		
	LGGP Grant	-	-	108,200	0.0%	This line item was increased \$108,200 by Resolution 3742.
	Transfer from General Fund	-	36,200	36,200		
	Total Revenue	\$ 2	\$ 37,343	\$ 145,922	25.6%	
	Personnel Services	\$ -	\$ -	\$ 32,500		This line item was increased \$32,500 by Resolution 3742.
	Materials and Services	\$ -	\$ 450	\$ 77,222		This line item was increased \$75,700 by Resolution 3742.
Total Expenditures	\$ -	\$ 31,274	\$ 145,922	\$ 0		
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	463	3,776	6,000	62.9%	
	General Supplies	-	483	12,000	4.0%	
Total Expenditures	\$ 463	\$ 4,259	\$ 18,000	23.7%		
Bullet Proof Vest Grant - Department 710	Beginning Working Capital	\$ -	\$ -	\$ -	-	
	Revenue	-	-	-	-	
Dog Stations - Department 711	Donations	\$ -	\$ 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	-	1,600	960	166.7%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,110	\$ 2,050		
	Car Seat Sales/ODOT Grant	92	1,136	1,500	75.7%	
	Expenditures	-	804	3,550	22.6%	
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 645	\$ 549	117.5%	This line item was decreased \$121 by Resolution 3742.
	Donations/Candy Machine Sales	-	-	200	0.0%	This line item was decreased \$121 by Resolution 3742.
	Expenditures	-	-	749	0.0%	

City of Baker City
 Financial Report for the Special Revenue Grant Funds
 Report for the Month Ending February 28, 2015
 66.60% of Year Elapsed

Department	Description	February	YTD	Budget	Percent of Budget	Narrative
Tree Removal & Replacement - Dept 723	Beginning Working Capital	\$ -	\$ 3,871	\$ 3,871	100.0%	This line item was increased \$121 by Resolution 3742.
	Transfer to Tree City Fund	-	3,871	3,871	100.0%	This line item was increased \$121 by Resolution 3742.
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 February 28, 2015
66.60% of Year Elapsed

Department	Description	February	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	1,459	50,518	127,600	39.6%	
	Transfer from Water Fund 104	-	20,000	20,000	100.0%	
	Total Revenue	\$ 1,459	\$ 332,334	\$ 407,600	81.5%	
	Inventory Purchases	8,447	86,412	157,600	54.8%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	200,000	0.0%	
	Total Expenditures	\$ 8,447	\$ 86,412	\$ 407,600	21.2%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 442,436	\$ 388,509	113.9%	
	Equipment Charge	30,252	248,088	515,745	48.1%	
	Miscellaneous Income	-	3,448	5,000	69.0%	
	Interest	118	997	2,400	41.5%	
	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	\$ 30,370	\$ 788,421	\$ 1,046,864	75.3%	
	Personnel Services	14,712	115,844	246,305	47.0%	
	Materials and Services	11,382	109,297	190,900	57.3%	
	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	\$ 26,094	\$ 467,519	\$ 1,046,864	44.7%		
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	16	146	200	73.0%	
	Grants and Donations	-	-	556,560	0.0%	
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 16	\$ 43,756	\$ 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 February 28, 2015
 66.60% of Year Elapsed

Department	Description	February	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 February 28, 2015
66.60% of Year Elapsed

Department	Description	February	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repay Fund - Fund 110	Beginning Working Capital	\$ -	\$ 83,722	\$ 29,000	288.7%	
	Interest	30	2,069	3,000	69.0%	
	Improvement Dist Assessment	98	32,537	30,000	108.5%	
	Transfer from General Fund 101	-	980	980	100.0%	
	Transfer from Resort Street Utility Fund 133	-	13,597	13,597	100.0%	
	Total Revenue	\$ 128	\$ 132,905	\$ 76,577	173.6%	
	Materials and Services	-	161	300	53.7%	
	Transfer to Equipment Fund	-	15,000	15,000	100.0%	
	Transfer to Silver's Fund	5,106	40,850	61,277	66.7%	
	Total Expenditures & Contingency	\$ 5,106	\$ 56,011	\$ 76,577	73.1%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 2,918	\$ 2,915	100.1%	
	Donations	-	-	-		
	Interest	1	9	15	60.0%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 2,930	0.0%	
Mt Hope Trust - Fund 114	Beginning Working Capital	\$ -	357,611	\$ 357,611	100.0%	
	Donations	-	-	-		
	Interest	133	1,196	2,300	52.0%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 133	\$ 358,807	\$ 379,911	94.4%	
	Interest Transfer to GF	133	1,196	3,200	37.4%	
	Unappropriated Ending Fund Balance	-	-	376,711	0.0%	
Total	\$ 133	\$ 1,196	\$ 379,911	0.3%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 254,061	\$ 254,061	100.0%	
	Interest	102	919	2,000	46.0%	
	Transfer from General Fund 101	-	20,000	20,000	100.0%	
	Total Revenue	\$ 102	\$ 274,980	\$ 276,061	99.6%	
	Interest Transfer to General Fund	102	919	2,000	46.0%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 102	\$ 919	\$ 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)	269	2,097	3,700	56.7%	
	Interest	205	1,884	7,500	25.1%	
	Transfer from LID Fund for Loan Payment	5,106	40,849	61,277	66.7%	
	Total Revenue	\$ 5,580	\$ 542,697	\$ 569,061	95.4%	
	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	\$ 74,485	\$ 82,124					\$ 750,045	\$ 1,047,301	\$ 765,882	\$ 709,057	\$ 816,708	\$ 736,974
Payments	32,232	41,538	32,731	48,775	30,346	39,822	42,185	23,841					291,470	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	64,123	14,352					247,213	342,121	306,572	299,103	339,810	359,856
Payments	17,629	12,231	13,502	24,198	21,990	13,541	26,610	14,041					143,742	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	9,406	10,242					53,991	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)	(2,822)	(3,073)					(16,191)	(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	6,584	7,169	-	-	-	-	*	*	44,634	50,317	43,307	35,811
Payments Received (Prior Month)*	-	-	6,550	3,500	3,115	4,393	6,489	6,584					30,631	53,609	41,702	44,851	43,343	35,912
New and Renewed Subscriptions	71	97	85	82	112	165	172	195					979	1,365	1,044			
Total Members	1,482	1,485	1,491	1,497	1,502	1,508	1,524	1,550					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	\$ 148,014	\$ 106,718	\$ -	\$ -	\$ -	\$ -	\$ 1,051,249	\$ 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	\$ 75,284	\$ 44,466	\$ -	\$ -	\$ -	\$ -	\$ 465,843	\$ 652,438	\$ 602,656	\$ 662,692	\$ 589,185	\$ 555,987
Percent Collections to Billings													44%	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.