

City of Baker City
Financial Report for the General Fund
Report for the Month Ending January 31, 2015
58.9% of Year Elapsed

Department	Description	January	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,495,126	\$ 1,252,577	119.4%	
	Property Taxes	73,394	2,135,190	2,330,375	91.6%	
	Police Generated Revenue	2,846	15,735	30,500	51.6%	This line item reflects vehicle impound fees, court fines, and parking violations.
	Ambulance	75,284	421,377	640,000	65.8%	
	Cemetery	7,442	44,282	80,350	55.1%	
	Interest	954	4,155	6,000	69.3%	The LGIP interest rate was reduced from 0.54% to 0.5% November 20, 2014.
	Generated Power Sales	2,694	38,332	60,000	63.9%	
	Franchise fees	49,437	284,915	648,200	44.0%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	10,600	101,469	169,485	59.9%	
	Airport Ground Leases and Gas Tax	3,742	25,088	29,800	84.2%	
	Cigarette/Liquor Taxes/State Sharing	44,377	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	50	300	1,000	30.0%	Classes are held every other month depending on demand.
	Admin Services Indirect Cost	19,960	228,115	360,000	63.4%	
	Other Revenue	2,834	57,633	62,850	91.7%	
Grants	-	1,200	32,000	3.8%		
Transfer from CDBG 166	-	7,000	7,000	100.0%		
Total		\$ 293,614	\$ 4,994,745	\$ 5,969,637	83.7%	

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Department	Description	January	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 51,080	312,809	\$ 548,032	57.1%	
	Materials and Services	69,034	304,494	545,875	55.8%	
	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	\$ 120,114	\$ 809,435	\$ 1,401,539	57.8%	
Police	Personnel Services	\$ 154,445	\$ 893,921	\$ 1,544,391	57.9%	
	Materials and Services	11,681	99,985	185,768	53.8%	
	Police Car	19,366	19,366	20,000	96.8%	
	Subtotal	\$ 185,492	\$ 1,013,272	\$ 1,750,159	57.9%	
Fire	Personnel Services	\$ 121,422	\$ 751,506	\$ 1,410,155	53.3%	
	Materials and Services	12,220	83,664	167,173	50.0%	
	Subtotal	\$ 133,642	\$ 835,170	\$ 1,577,328	52.9%	
Cemetery	Personal Services	\$ 1,466	\$ 11,763	\$ 19,000	61.9%	
	Materials and Services	8,589	68,732	167,448	41.0%	
	Subtotal	\$ 10,055	\$ 80,495	\$ 186,448	43.2%	
Parks	Personnel Services	\$ 1,248	\$ 11,329	\$ 17,064	66.4%	
	Materials and Services	4,604	38,634	82,605	46.8%	
	Park Improvements	-	-	5,000	0.0%	
	Subtotal	\$ 5,852	\$ 49,963	\$ 104,669	47.7%	
Airport	Personnel Services	\$ 122	\$ 4,608	\$ 6,500	70.9%	
	Materials and Services	2,486	25,412	54,679	46.5%	
	Electrical Transformer	-	5,369	7,500	71.6%	
	Subtotal	\$ 2,608	\$ 35,389	\$ 68,679	51.5%	
Planning	Personnel Services	\$ 73	\$ 615	\$ 3,000	20.5%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
	Subtotal	\$ 73	\$ 615	\$ 63,000	1.0%	
Hydro Elect Plant	Personnel Services	\$ 263	\$ 1,074	\$ 1,500	71.6%	
	Materials and Services	1	568	1,670	34.0%	
	Subtotal	\$ 264	\$ 1,642	\$ 3,170	51.8%	

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Department	Description	January	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 1,837	\$ 9,689	\$ 12,000	80.7%	
	Materials and Services	1,654	10,168	19,000	53.5%	
	Subtotal	\$ 3,491	\$ 19,857	\$ 31,000	64.1%	
All Departments	Personnel Services	331,956	1,997,314	3,561,642	56.1%	
	Materials and Services	110,269	631,657	1,284,218	49.2%	
	Capital Outlay	19,366	24,735	73,000	33.9%	
	Transfers	-	192,132	192,132	100.0%	
	Contingency	-	-	75,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	783,645	0.0%	
Grand Total		\$ 461,591	\$ 2,845,838	\$ 5,969,637	47.7%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending January 31, 2015
58.9% of Year Elapsed

Department	Description	January	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 907,994	\$ 843,768	107.6%	
	Water Sales	129,643	1,365,574	2,197,629	62.1%	
	Safe Drinking Water Loan	88,085	1,939,687	2,000,000	97.0%	
	Watershed Management Plan Grant	-	-	30,000	0.0%	
	Interest	534	3,249	3,000	108.3%	
	Other Revenue	1,083	45,159	33,500	134.8%	
Total		\$ 219,345	\$ 4,261,663	\$ 5,107,897	83.4%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 107,863	\$ 808,454	\$ 1,393,818	58.0%	
	Water Utility Construction	32,003	2,212,393	2,931,632	75.5%	
	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		\$ 139,866	\$ 3,040,847	\$ 5,107,897	59.5%	

REVENUE						
Department	Description	January	YTD	Budget	Percent of Budget	Narrative
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 886,670	\$ 819,374	108.2%	
	Wastewater Service Charge	74,862	601,630	1,082,257	55.6%	
	Interest	368	2,738	3,750	73.0%	
	G Street LID	-	361	750	48.1%	
	Other Revenue	2,252	57,996	47,282	122.7%	
	Total		\$ 77,482	\$ 1,549,395	\$ 1,953,413	79.3%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 73,244	\$ 476,068	\$ 966,590	49.3%	
	Wastewater Construction	3,903	166,187	304,572	54.6%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	582,251	0.0%	
Total		\$ 77,147	\$ 642,255	\$ 1,953,413	32.9%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending January 31, 2015
58.9% of Year Elapsed

Department	Description	January	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	\$ -	\$ 2,494	\$ 2,000	124.7%	
	Materials & Services	629	9,637	16,739	57.6%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	2,261		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 629	\$ 12,131	\$ 41,000	29.6%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 119,629	\$ 106,238	112.6%	
	City Permits	8,297	60,487	111,750	54.1%	
	County Permits	4,965	67,679	121,800	55.6%	
	Interest	51	421	650	64.8%	
	Other Revenue	1,332	12,285	28,430	43.2%	Includes the State surcharge pass through.
Total		\$ 14,645	\$ 260,501	\$ 368,868	70.6%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 13,893	\$ 92,051	\$ 164,333	56.0%	
	Materials and Services	3,777	59,220	124,084	47.7%	
	Contingency	-	-	20,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	60,451	0.0%	
Total		\$ 17,670	\$ 151,271	\$ 368,868	41.0%	

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 267,224	\$ 256,578	104.1%	
	Wastewater Service Charge	7,495	62,158	109,825	56.6%	
	Water Smart Grant	-	-	40,000	0.0%	
	Interest	132	873	1,500	58.2%	
Total		\$ 7,627	\$ 330,255	\$ 407,903	81.0%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 375	\$ 3,107	\$ 5,491	56.6%	
	Feasibility Study	-	-	80,000	0.0%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	232,412	0.0%	
Total		\$ 375	\$ 3,107	\$ 407,903	0.8%	

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending January 31, 2015
58.9% of Year Elapsed

Department	Description	January	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 651,545	\$ 616,841	105.63%	
	Property Taxes	17,184	499,927	545,595	91.63%	
	State Gas Tax	44,282	284,881	585,000	48.70%	
	Surface Trans Project	-	-	105,368	0.00%	
	Interest	321	1,905	1,500	127.00%	
	Other Revenue	58	11,881	13,891	85.53%	
Total		\$ 61,845	\$ 1,450,139	\$ 1,868,195	77.62%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 43,967	\$ 343,277	\$ 725,037	47.35%	
	Storm Water Maintenance	1,995	59,279	176,744	33.54%	
	Preventative Maintenance	2,559	247,088	469,165	52.67%	
	Street Lighting	7,415	39,780	76,509	51.99%	
	Snow and Ice Control	6,912	15,168	83,811	18.10%	
	Street Construction	8	1,090	7,607	14.33%	
	Contingency	-	-	100,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	229,322	0.00%	
Total		\$ 62,856	\$ 705,682	\$ 1,868,195	37.77%	
REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 29,447	\$ 33,500	87.90%	
	Property Tax Revenue	2,454	71,390	77,984	91.54%	
	Grants & Miscellaneous Revenue	-	35,800	-		Leo Adler \$25,000 and Ash Grove \$10,000
	Interest	44	157	350	44.86%	
	Transfer from General Fund	-	10,000	10,000	100.00%	
	Total Revenue	2,498	146,794	121,834	120.49%	
	Personnel Services	1,058	7,893	12,000	65.78%	
	Materials & Services	8,499	38,430	109,764	35.01%	
	Contingency	-	-	70	0.00%	
	Total Expenditures	9,557	46,323	121,834	38.02%	
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 69	\$ -		
	Donations	-	138	-		
	Interest	1	17	-		
	OTEC Tree Replacement	100	100	1,000	10.00%	
	Transfer from General Fund	-	4,000	4,000	100.00%	
	Transfer from Misc Grant	-	3,871	3,750	103.23%	
	Total Revenue	101	8,195	8,750	93.66%	
	Personnel Services	275	5,204	4,000	130.10%	
	Materials & Services	-	721	4,750	15.18%	
	Contingency	-	-	-		
Total Expenditures	275	5,925	8,750	67.71%		
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 75,373	\$ 52,567	143.38%	
	Sidewalk Utility Fee	3,839	31,761	55,000	57.75%	
	Interest	37	242	350	69.14%	
	Total Revenue	3,876	107,376	107,917	99.50%	
	Sidewalk Grants	1,073	17,006	40,865	41.62%	
	Sidewalk Construction	-	-	47,000	0.00%	Reserved for Court Plaza.
	Contingency	-	-	20,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	52	0.00%	
Total	1,073	17,006	107,917	15.76%		

City of Baker City
Financial Report for the Special Revenue Grant Funds
Report for the Month Ending January 31, 2015
58.9% of Year Elapsed

Department	Description	January	YTD	Budget	Percent of Budget	Narrative
Playground Improvement - Fund 134	Beginning Working Capital	\$ -	\$ (382)	\$ 4,500	-8.5%	
	Interest	2	6	-		
	Gifts, Grants & Donations	-	2,736	-		
	Transfer from General Fund	-	9,000	9,000	100.0%	
	Total Revenue	\$ 2	\$ 11,360	\$ 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	743	1,250	59.4%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	Total Revenue	\$ 105	\$ 19,927	\$ 20,309	98.1%	
	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	2	12	15	80.0%	
	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	67	-		
	Transfer from General Fund	-	36,200	36,200		
	Total Revenue	\$ 3	\$ 37,341	\$ 37,722	99.0%	
	Materials and Services	\$ 450	\$ 450	1,522		
	Land Acquisitions	-	30,824	36,200		
	Total Expenditures	\$ 450	\$ 31,274	\$ 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	558	3,313	6,000	55.2%	
	General Supplies	42	483	12,000	4.0%	
	Total Expenditures	\$ 600	\$ 3,796	\$ 18,000	21.1%	
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	1,600	960	166.7%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,110	\$ 2,050		
	Car Seat Sales/ODOT Grant	40	1,044	1,500	69.6%	
	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 January 31, 2015
 58.9% of Year Elapsed

Department	Description	January	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 January 31, 2015
58.9% of Year Elapsed

Department	Description	January	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	1,863	49,059	127,600	38.4%	
	Transfer from Water Fund 104	-	20,000	20,000	100.0%	
	Total Revenue	\$ 1,863	\$ 330,875	\$ 407,600	81.2%	
	Inventory Purchases	2,504	77,965	157,600	49.5%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	200,000	0.0%	
	Total Expenditures	\$ 2,504	\$ 77,965	\$ 407,600	19.1%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 442,436	\$ 388,509	113.9%	
	Equipment Charge	32,393	217,836	515,745	42.2%	
	Miscellaneous Income	-	3,448	5,000	69.0%	
	Interest	126	879	2,400	36.6%	
	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	\$ 32,519	\$ 758,051	\$ 1,046,864	72.4%	
	Personnel Services	17,544	101,132	246,305	41.1%	
	Materials and Services	11,671	97,915	190,900	51.3%	
	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	\$ 29,215	\$ 441,425	\$ 1,046,864	42.2%		
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	130	200	65.0%	
	Grants and Donations	-	-	556,560	0.0%	
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 18	\$ 43,740	\$ 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 January 31, 2015
 58.9% of Year Elapsed

Department	Description	January	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 January 31, 2015
58.9% of Year Elapsed

Department	Section	January	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repay Fund - Fund 110	Beginning Working Capital	\$ -	\$ 83,722	\$ 29,000	288.7%	
	Interest	435	2,039	3,000	68.0%	
	Improvement Dist Assessment	11,862	32,439	30,000	108.1%	
	Transfer from General Fund 101	-	980	980	100.0%	
	Transfer from Resort Street Utility Fund 133	-	13,597	13,597	100.0%	
	Total Revenue	\$ 12,297	\$ 132,777	\$ 76,577	173.4%	
	Materials and Services	10	161	300	53.7%	
	Transfer to Equipment Fund	-	15,000	15,000	100.0%	
	Transfer to Silver's Fund	5,106	35,744	61,277	58.3%	
	Total Expenditures & Contingency	\$ 5,116	\$ 50,905	\$ 76,577	66.5%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 2,918	\$ 2,915	100.1%	
	Donations	-	-	-		
	Interest	1	8	15	53.3%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 2,930	0.0%	
Mt Hope Trust - Fund 114	Beginning Working Capital	\$ -	\$ 357,611	\$ 357,611	100.0%	
	Donations	-	-	-		
	Interest	148	1,063	2,300	46.2%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 148	\$ 358,674	\$ 379,911	94.4%	
	Interest Transfer to GF	148	1,063	3,200	33.2%	
	Unappropriated Ending Fund Balance	-	-	376,711	0.0%	
Total	\$ 148	\$ 1,063	\$ 379,911	0.3%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 254,061	\$ 254,061	100.0%	
	Interest	114	817	2,000	40.9%	
	Transfer from General Fund 101	-	20,000	20,000	100.0%	
	Total Revenue	\$ 114	\$ 274,878	\$ 276,061	99.6%	
	Interest Transfer to General Fund	114	817	2,000	40.9%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 114	\$ 817	\$ 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)	265	1,828	3,700	49.4%	
	Interest	230	1,679	7,500	22.4%	
	Transfer from LID Fund for Loan Payment	5,106	35,743	61,277	58.3%	
	Total Revenue	\$ 5,601	\$ 537,117	\$ 569,061	94.4%	
	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						\$ 667,921	\$ 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						267,629	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						232,861	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						129,701	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						43,749	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)						(13,118)	(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	-	-	-	-	-	*	*	44,634	50,317	43,307	35,811
Payments Received (Prior Month)*	-	-	6,550	3,500	3,115	4,393	6,489						24,047	53,609	41,702	44,851	43,343	35,912
New and Renewed Subscriptions	71	97	85	82	112	165	172						784	1,365	1,044			
Total Members	1,482	1,485	1,491	1,497	1,502	1,508	1,524						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	\$ -	\$ 944,531	\$ 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	\$ -	\$ 421,377	\$ 652,438	\$ 602,656	\$ 662,692	\$ 589,185	\$ 555,987				
Percent Collections to Billings													45%	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.