

City of Baker City
Financial Report for the General Fund
Report for the Month Ending July 31, 2014
8.5% of Year Elapsed

Department	Description	July	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ 1,495,213	\$ 1,495,213	\$ 1,252,577	119.4%	Preliminary - subject to change.
	Property Taxes	-	-	2,330,375	0.0%	
	Police Generated Revenue	-	-	30,500	0.0%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	49,861	49,861	640,000	7.8%	
	Cemetery	2,709	2,709	80,350	3.4%	
	Interest	495	495	6,000	8.3%	LGIP interest rate is 0.54%.
	Generated Power Sales	8,419	8,419	60,000	14.0%	
	Franchise fees	-	-	648,200	0.0%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	14,695	14,695	169,485	8.7%	
	Airport Ground Leases and Gas Tax	2,572	2,572	29,800	8.6%	
	Cigarette/Liquor Taxes/State Sharing	-	-	244,500	0.0%	State payments are received monthly or quarterly.
	School Resource Office Reimb 5J	-	-	15,000	0.0%	
	Traffic School Tuition	50	50	1,000	5.0%	Classes are held every other month depending on demand.
	Admin Services Indirect Cost	40,535	40,535	360,000	11.3%	
	Other Revenue	4,355	4,355	62,850	6.9%	
	Grants	-	-	32,000	0.0%	
Transfer from CDBG 166	7,000	7,000	7,000	100.0%		
Total		\$ 1,625,904	\$ 1,625,904	\$ 5,969,637	27.2%	

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Department	Description	July	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 48,292	48,292	\$ 548,032	8.8%	
	Materials and Services	52,341	52,341	545,875	9.6%	
	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	20,000	100.0%	
	Transfer to Golf Course Fund 123	41,000	41,000	41,000	100.0%	
	Transfer to Fund 162 FAA Match	7,500	7,500	7,500	100.0%	
	Transfer to Playground Imp Fund 134	9,000	9,000	9,000	100.0%	
	Transfer to Samo Swim Fund 115	10,000	10,000	10,000	100.0%	
	Transfer to LAMP Fund 174	36,200	36,200	36,200	100.0%	
	Transfer to Equipment Fund - Loan Repay	36,452	36,452	36,452	100.0%	
	Transfer to LID Fund 110	980	980	980	100.0%	
	Transfer to Tree City Fund 129	4,000	4,000	4,000	100.0%	
	Transfer to Golf Project Fund 135	7,000	7,000	7,000	100.0%	
	Transfer to J. Schmitz Fund 116	20,000	20,000	20,000	100.0%	
	Contingency	-	-	75,000	0.0%	
	Subtotal	\$ 292,765	\$ 292,765	\$ 1,401,539	20.9%	
Police	Personnel Services	\$ 120,017	\$ 120,017	\$ 1,544,391	7.8%	
	Materials and Services	18,181	18,181	185,768	9.8%	
	Police Car	-	-	20,000	0.0%	
		Subtotal	\$ 138,198	\$ 138,198	\$ 1,750,159	7.9%
Fire	Personnel Services	\$ 108,437	\$ 108,437	\$ 1,410,155	7.7%	
	Materials and Services	12,514	12,514	167,173	7.5%	
		Subtotal	\$ 120,951	\$ 120,951	\$ 1,577,328	7.7%
Cemetery	Personal Services	\$ 1,296	\$ 1,296	\$ 19,000	6.8%	
	Materials and Services	9,691	9,691	167,448	5.8%	
		Subtotal	\$ 10,987	\$ 10,987	\$ 186,448	5.9%
Parks	Personnel Services	\$ 1,610	\$ 1,610	\$ 17,064	9.4%	
	Materials and Services	5,367	5,367	82,605	6.5%	
	Park Improvements	-	-	5,000	0.0%	
		Subtotal	\$ 6,977	\$ 6,977	\$ 104,669	6.7%
Airport	Personnel Services	\$ 194	\$ 194	\$ 6,500	3.0%	
	Materials and Services	3,098	3,098	54,679	5.7%	
	Electrical Transformer	-	-	7,500	0.0%	
		Subtotal	\$ 3,292	\$ 3,292	\$ 68,679	4.8%
Planning	Personnel Services	\$ 42	\$ 42	\$ 3,000	1.4%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
		Subtotal	\$ 42	\$ 42	\$ 63,000	0.1%
Hydro Elect Plant	Personnel Services	\$ -	\$ -	\$ 1,500	0.0%	
	Materials and Services	1	1	1,670	0.1%	
		Subtotal	\$ 1	\$ 1	\$ 3,170	0.0%

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Department	Description	July	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 2,178	\$ 2,178	\$ 12,000	18.2%	
	Materials and Services	576	576	19,000	3.0%	
	Subtotal	\$ 2,754	\$ 2,754	\$ 31,000	8.9%	
All Departments	Personnel Services	282,066	282,066	3,561,642	7.9%	
	Materials and Services	101,769	101,769	1,284,218	7.9%	
	Capital Outlay	-	-	73,000	0.0%	
	Transfers	192,132	192,132	192,132	100.0%	
	Contingency	-	-	75,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	783,645	0.0%	
Grand Total		\$ 575,967	\$ 575,967	\$ 5,969,637	9.6%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending July 31, 2014
8.5% of Year Elapsed

Department	Description	July	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ 907,994	\$ 907,994	\$ 843,768	107.6%	Preliminary - subject to change.
	Water Sales	197,267	197,267	2,197,629	9.0%	
	Safe Drinking Water Loan	-	-	2,000,000	0.0%	
	Watershed Management Plan Grant	-	-	30,000	0.0%	
	Interest	520	520	3,000	17.3%	
	Other Revenue	9,043	9,043	33,500	27.0%	
Total		\$ 1,114,824	\$ 1,114,824	\$ 5,107,897	21.8%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 114,793	\$ 114,793	\$ 1,393,818	8.2%	
	Water Utility Construction	643,040	643,040	2,931,632	21.9%	
	Transfer to Central Stores Fund 107	20,000	20,000	20,000	100.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	562,447	0.0%	
Total		\$ 777,833	\$ 777,833	\$ 5,107,897	15.2%	

REVENUE						
Wastewater Fund - 105	Beginning Working Capital	\$ 886,670	\$ 886,670	\$ 819,374	108.2%	Preliminary - subject to change.
	Wastewater Service Charge	87,524	87,524	1,082,257	8.1%	
	Interest	384	384	3,750	10.2%	
	G Street LID	-	-	750	0.0%	
	Other Revenue	8,872	8,872	47,282	18.8%	
	Total		\$ 983,450	\$ 983,450	\$ 1,953,413	50.3%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 65,494	\$ 65,494	\$ 966,590	6.8%	
	Wastewater Construction	10,827	10,827	304,572	3.6%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	582,251	0.0%	
Total		\$ 76,321	\$ 76,321	\$ 1,953,413	3.9%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending July 31, 2014
8.5% of Year Elapsed

Department	Description	July	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ (4,006)	\$ (4,006)	\$ -		Preliminary - subject to change.
	Miscellaneous Revenue	-	-	-		
	Transfer from the General Fund	41,000	41,000	41,000	100.0%	
Total		\$ 36,994	\$ 36,994	\$ 41,000	90.2%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ 16	\$ 16	\$ 2,000	0.8%	
	Materials & Services	329	329	16,739	2.0%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	2,261		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 345	\$ 345	\$ 41,000	0.8%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ 119,629	\$ 119,629	\$ 106,238	112.6%	Preliminary - subject to change.
	City Permits	10,071	10,071	111,750	9.0%	
	County Permits	12,692	12,692	121,800	10.4%	
	Interest	63	63	650	9.7%	
	Other Revenue	2,056	2,056	28,430	7.2%	Includes the State surcharge pass through.
Total		\$ 144,511	\$ 144,511	\$ 368,868	39.2%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 13,863	\$ 13,863	\$ 164,333	8.4%	
	Materials and Services	7,261	7,261	124,084	5.9%	
	Contingency	-	-	20,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	60,451	0.0%	
Total		\$ 21,124	\$ 21,124	\$ 368,868	5.7%	

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ 267,224	\$ 267,224	\$ 256,578	104.1%	Preliminary - subject to change.
	Wastewater Service Charge	9,099	9,099	109,825	8.3%	
	Water Smart Grant	-	-	40,000	0.0%	
	Interest	117	117	1,500	7.8%	
Total		\$ 276,440	\$ 276,440	\$ 407,903	67.8%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 454	\$ 454	\$ 5,491	8.3%	
	Feasibility Study	-	-	80,000	0.0%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	232,412	0.0%	
Total		\$ 454	\$ 454	\$ 407,903	0.1%	

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending July 31, 2014
8.5% of Year Elapsed

Department	Description	July	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ 651,545	\$ 651,545	\$ 616,841	105.63%	Preliminary - subject to change.
	Property Taxes	-	-	545,595	0.00%	
	State Gas Tax	-	-	585,000	0.00%	
	Surface Trans Project	-	-	105,368	0.00%	
	Interest	269	269	1,500	17.93%	
	Other Revenue	5,179	5,179	13,891	37.28%	
Total		\$ 656,993	\$ 656,993	\$ 1,868,195	35.17%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 47,584	\$ 47,584	\$ 725,037	6.56%	
	Storm Water Maintenance	38	38	176,744	0.02%	
	Preventative Maintenance	14,899	14,899	469,165	3.18%	
	Street Lighting	4,710	4,710	76,509	6.16%	
	Snow and Ice Control	50	50	83,811	0.06%	
	Street Construction	146	146	7,607	1.92%	
	Contingency	-	-	100,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	229,322	0.00%	
	Total		\$ 67,427	\$ 67,427	\$ 1,868,195	3.61%

REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ 29,447	\$ 29,447	\$ 33,500	87.90%	Preliminary - subject to change.
	Property Tax Revenue	-	-	77,984	0.00%	
	Interest	17	17	350	4.86%	
	Transfer from General Fund	10,000	10,000	10,000	100.00%	
	Total Revenue	39,464	39,464	121,834	32.39%	
	Personnel Services	732	732	12,000	6.10%	
	Materials & Services	3,620	3,620	109,764	3.30%	
	Contingency	-	-	70	0.00%	
	Total Expenditures	4,352	4,352	121,834	3.57%	

REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ 69	\$ 69	\$ -		
	Interest	3	3	-		
	OTEC Tree Replacement	-	-	1,000	0.00%	
	Transfer from General Fund	4,000	4,000	4,000	100.00%	
	Transfer from Misc Grant	3,871	3,871	3,750	103.23%	
	Total Revenue	7,943	7,943	8,750	90.78%	
	Personnel Services	382	382	4,000	9.55%	
	Materials & Services	-	-	4,750	0.00%	
	Contingency	-	-	-		
	Total Expenditures	382	382	8,750	4.37%	

REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ 75,373	\$ 75,373	\$ 52,567	143.38%	Preliminary - subject to change.
	Sidewalk Utility Fee	4,780	4,780	55,000	8.69%	
	Interest	33	33	350	9.43%	
	Total Revenue	80,186	80,186	107,917	74.30%	
	Sidewalk Grants	5,026	5,026	40,865	12.30%	
	Sidewalk Construction	-	-	47,000	0.00%	Reserved for Court Plaza.
	Contingency	-	-	20,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	52	0.00%	
	Total	5,026	5,026	107,917	4.66%	

City of Baker City
Financial Report for the Special Revenue Grant Funds
Report for the Month Ending July 31, 2014
8.5% of Year Elapsed

Department	Description	July	YTD	Budget	Percent of Budget	Narrative
Playground Improvement - Fund 134	Beginning Working Capital	\$ (382)	\$ (382)	\$ 4,500	-8.5%	
	Gifts, Grants & Donations	2,736	2,736	-		
	Transfer from General Fund	9,000	9,000	9,000	100.0%	
	Total Revenue	\$ 11,354	\$ 11,354	\$ 13,500	84.1%	
	Personnel Services	183	183	-		
	Materials & Services	-	-	13,500	0.0%	
	Total Expenditures	\$ 183	\$ 183	\$ 13,500	1.4%	
FAA Airport - Fund 162	Beginning Working Capital	\$ 853	\$ 853	\$ 853	100.0%	
	Transfer from GF - FAA grant match	7,500	7,500	7,500	100.0%	
	Total Revenue	\$ 8,353	\$ 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	\$ 19,684	\$ 19,059	103.3%	
	Revenues	109	109	1,250	8.7%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	Total Revenue	\$ 19,793	\$ 19,793	\$ 20,309	97.5%	
	Big Deal Grants	-	-	5,000	-	
	Transfer to General Fund 101	7,000	7,000	7,000	100.0%	
	Unappropriated Ending Fund Balance	-	-	8,309	0.0%	
	Total Expenditures	\$ 7,000	\$ 7,000	\$ 20,309	34.5%	
Skateboard Park Project - Fund 171	Beginning Working Capital	\$ 4,158	\$ 4,158	\$ 4,155	100.1%	
	Revenues	2	2	15	13.3%	
	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	\$ 1,074	\$ 1,522	70.6%	
	Interest	16	16	-		
	Transfer from General Fund	36,200	36,200	36,200		
	Total Revenue	\$ 37,290	\$ 37,290	\$ 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	\$ 727	100.0%	
	Expenditures	-	-	727	0.0%	
DARE Donations - Department 707	Beginning Working Capital	\$ 510	\$ 510	\$ 510	100.0%	
	Expenditures	-	-	510	0.0%	
Drug Dog Contributions - Department 708	Beginning Working Capital	\$ 19,640	\$ 19,640	\$ 18,000	109.1%	
	Interest	-	-	-		
	Drug Forfeitures	-	-	-		
	Donations	-	-	-		
	Total Revenue	\$ 19,640	\$ 19,640	\$ 18,000	109.1%	
	Personnel Services	461	461	6,000	7.7%	
	General Supplies	274	274	12,000	2.3%	
Total Expenditures	\$ 735	\$ 735	\$ 18,000	4.1%		
Bullet Proof Vest Grant - Department 710	Beginning Working Capital	\$ -	\$ -	\$ -		
	Revenue	-	-	-		
Dog Stations - Department 711	Donations	\$ -	\$ -	\$ -		
	Expenditures	-	-	-		
ODOT Grants - Department 713	Beginning Working Capital	\$ 10	\$ 10	\$ -		
	Revenue	-	-	-		
	Expenditures	-	-	-		
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ 1,710	\$ 1,710	\$ 960	178.1%	
	Grants	-	-	-		
	Expenditures	-	-	960	0.0%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ 2,110	\$ 2,110	\$ 2,050		
	Car Seat Sales/ODOT Grant	40	40	1,500	2.7%	
	Expenditures	-	-	3,550	0.0%	
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ 645	\$ 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 July 31, 2014
 8.5% of Year Elapsed

Department	Description	July	YTD	Budget	Percent of Budget	Narrative
Tree Removal & Replacement - Dept 723	Beginning Working Capital	\$ 3,871	\$ 3,871	\$ 3,750	103.2%	
	Transfer to Tree City Fund	3,871	3,871	3,750	103.2%	
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ 1,000	\$ 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 July 31, 2014
8.5% of Year Elapsed

Department	Description	July	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	\$ 261,816	\$ 260,000	100.7%	
	Sale of Inventory	10,291	10,291	127,600	8.1%	
	Transfer from Water Fund 104	20,000	20,000	20,000	100.0%	
	Total Revenue	\$ 292,107	\$ 292,107	\$ 407,600	71.7%	
	Inventory Purchases	26,022	26,022	157,600	16.5%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	200,000	0.0%	
	Total Expenditures	\$ 26,022	\$ 26,022	\$ 407,600	6.4%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ 442,436	\$ 442,436	\$ 388,509	113.9%	
	Equipment Charge	30,915	30,915	515,745	6.0%	
	Miscellaneous Income	3,448	3,448	5,000	69.0%	
	Interest	127	127	2,400	5.3%	
	Transfer from LID Fund - Elm Street LID	15,000	15,000	15,000	100.0%	
	Transfer from General Fund - Interfund Loan	36,452	36,452	36,452	100.0%	
	Transfer from Golf Cap Proj Fund	42,000	42,000	42,000	100.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	41,758	0.0%	
	Total Revenue	\$ 570,378	\$ 570,378	\$ 1,046,864	54.5%	
	Personnel Services	13,355	13,355	246,305	5.4%	
	Materials and Services	21,053	21,053	190,900	11.0%	
	Transfer to Golf Capital Project Fund 135	242,378	242,378	242,378	100.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	167,281	0.0%	
Total Expenditures	\$ 276,786	\$ 276,786	\$ 1,046,864	26.4%		
Capital Project Funds						
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ 23,610	\$ 23,610	\$ 23,600	100.0%	
	Interest	19	19	200	9.5%	
	Grants and Donations	-	-	556,560	0.0%	
	Transfer from General Fund	20,000	20,000	20,000	100.0%	
	Total	\$ 43,629	\$ 43,629	\$ 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	\$ 13,597	100.0%	
	Total	\$ 13,597	\$ 13,597	\$ 13,597	100.0%	
	Transfer to LID Fund	13,597	13,597	13,597	100.0%	
	Total	\$ 13,597	\$ 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 July 31, 2014
 8.5% of Year Elapsed

Department	Description	July	YTD	Budget	Percent of Budget	Narrative
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Capital Project - Fund 135	Equipment Lease Payments	\$ -	\$ -	\$ 41,758	0.00%	
	Contract Payments - Net Operating Income	-	-	7,000	0.00%	
	Transfer from General Fund	7,000	7,000	7,000	100.00%	
	Interfund Loan Transfer from Equipment Fund	242,378	242,378	242,378	100.00%	
	Total Revenue	249,378	249,378	298,136	83.65%	
	Golf Course Equipment	197,612	197,612	200,378	98.62%	
	Toro Irrigation Package	-	-	14,000	0.00%	
	Transfer to Equipment Fund 108	42,000	42,000	42,000	100.00%	
	Interfund Loan Payment Equipment Fund	-	-	41,758	0.00%	
	Total Expenditures	239,612	239,612	298,136	80.37%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending July 31, 2014
8.5% of Year Elapsed

Department	Section	July	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repay Fund - Fund 110	Beginning Working Capital	\$ 83,722	\$ 83,722	\$ 29,000	288.7%	
	Interest	10	10	3,000	0.3%	
	Improvement Dist Assessment	2,205	2,205	30,000	7.4%	
	Transfer from General Fund 101	980	980	980	100.0%	
	Transfer from Resort Street Utility Fund 133	13,597	13,597	13,597	100.0%	
	Total Revenue	\$ 100,514	\$ 100,514	\$ 76,577	131.3%	
	Materials and Services	-	-	300	0.0%	
	Transfer to Equipment Fund	15,000	15,000	15,000	100.0%	
	Transfer to Silver's Fund	5,106	5,106	61,277	8.3%	
	Total Expenditures & Contingency	\$ 20,106	\$ 20,106	\$ 76,577	26.3%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ 2,918	\$ 2,918	\$ 2,915	100.1%	
	Donations	-	-	-		
	Interest	1	1	15	6.7%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 2,930	0.0%	
Mt Hope Trust - Fund 114	Beginning Working Capital	\$ 357,611	357,611	\$ 357,611	100.0%	
	Donations	-	-	-		
	Interest	156	156	2,300	6.8%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 357,767	\$ 357,767	\$ 379,911	94.2%	
	Interest Transfer to GF	156	156	3,200	4.9%	
	Unappropriated Ending Fund Balance	-	-	376,711	0.0%	
Total	\$ 156	\$ 156	\$ 379,911	0.0%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ 254,061	\$ 254,061	\$ 254,061	100.0%	
	Interest	120	120	2,000	6.0%	
	Transfer from General Fund 101	20,000	20,000	20,000	100.0%	
	Total Revenue	\$ 274,181	\$ 274,181	\$ 276,061	99.3%	
	Interest Transfer to General Fund	120	120	2,000	6.0%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 120	\$ 120	\$ 276,061	0.0%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ 497,867	\$ 497,867	\$ 496,584	100.3%	
	Anthony Silvers Bequest (N/R Payments)	257	257	3,700	6.9%	
	Interest	261	261	7,500	3.5%	
	Transfer from LID Fund for Loan Payment-Interest	1,482	1,482	-		
	Transfer from LID Fund for Loan Payment	3,624	3,624	61,277	5.9%	See interest transfer.
	Total Revenue	\$ 503,491	\$ 503,491	\$ 569,061	88.5%	
	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												\$ 99,790	\$ 1,047,301	\$ 765,882	\$ 709,057	\$ 816,708	\$ 736,974	
Payments	32,232												32,232	401,951	381,423	337,315	412,900	331,680	
General Insurance/SAIF																			
Billings	32,042												32,042	342,121	306,572	299,103	339,810	359,856	
Payments	17,629												17,629	196,878	179,531	208,883	206,449	224,694	
Firemed Subscriptions																			
Billings and Donations	4,050												4,050	76,580	63,703	71,778	61,409	54,551	
Fire/Med Mgmt Fee*	(1,215)												(1,215)	(22,971)	(19,069)	(21,461)	(18,102)	(18,739)	
Amount Due Baker City	2,835	-	-	-	-	-	-	-	-	-	-	-	*	*	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												71	1,365	1,044				
Total Members	1,482												1,166	1,166	1,166	1,242	1,166	1,175	
Total Billings	\$ 135,882	\$ -	\$ 135,882	\$ 1,466,002	\$ 1,136,157	\$ 1,217,927	\$ 1,151,381	\$ 1,057,311											
Total Payments	\$ 49,861	\$ -	\$ 49,861	\$ 652,438	\$ 602,656	\$ 662,692	\$ 589,185	\$ 555,987											
Percent Collections to Billings													37%	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.