

City of Baker City
Financial Report for the General Fund
Report for the Month Ending November 30, 2014
41.9% of Year Elapsed

Department	Description	November	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,495,126	\$ 1,252,577	119.4%	Preliminary - subject to change.
	Property Taxes	1,757,319	1,898,635	2,330,375	81.5%	
	Police Generated Revenue	2,848	10,316	30,500	33.8%	This line item reflects vehicle impound fees, court fines, and parking violations.
	Ambulance	55,451	288,337	640,000	45.1%	
	Cemetery	968	31,639	80,350	39.4%	
	Interest	649	2,186	6,000	36.4%	The LGIP interest rate was reduced from 0.54% to 0.5% November 20, 2014.
	Generated Power Sales	4,642	32,885	60,000	54.8%	
	Franchise fees	2,316	129,905	648,200	20.0%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	12,645	75,217	169,485	44.4%	
	Airport Ground Leases and Gas Tax	644	11,923	29,800	40.0%	
	Cigarette/Liquor Taxes/State Sharing	47,545	77,539	244,500	31.7%	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	43,334	178,592	360,000	49.6%	
	Other Revenue	6,727	49,782	62,850	79.2%	
Grants	-	1,200	32,000	3.8%		
Transfer from CDBG 166	-	7,000	7,000	100.0%		
Total		\$ 1,935,088	\$ 4,290,532	\$ 5,969,637	71.9%	

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Department	Description	November	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 44,085	218,206	\$ 548,032	39.8%	
	Materials and Services	11,370	136,649	545,875	25.0%	
	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	\$ 55,455	\$ 546,987	\$ 1,401,539	39.0%	
Police	Personnel Services	\$ 120,715	\$ 618,869	\$ 1,544,391	40.1%	
	Materials and Services	19,345	77,726	185,768	41.8%	
	Police Car	-	-	20,000	0.0%	
	Subtotal	\$ 140,060	\$ 696,595	\$ 1,750,159	39.8%	
Fire	Personnel Services	\$ 94,651	\$ 524,595	\$ 1,410,155	37.2%	
	Materials and Services	13,964	59,479	167,173	35.6%	
	Subtotal	\$ 108,615	\$ 584,074	\$ 1,577,328	37.0%	
Cemetery	Personal Services	\$ 1,563	\$ 8,833	\$ 19,000	46.5%	
	Materials and Services	9,653	50,757	167,448	30.3%	
	Subtotal	\$ 11,216	\$ 59,590	\$ 186,448	32.0%	
Parks	Personnel Services	\$ 1,516	\$ 9,065	\$ 17,064	53.1%	
	Materials and Services	6,296	29,121	82,605	35.3%	
	Park Improvements	-	-	5,000	0.0%	
	Subtotal	\$ 7,812	\$ 38,186	\$ 104,669	36.5%	
Airport	Personnel Services	\$ 354	\$ 4,397	\$ 6,500	67.6%	
	Materials and Services	2,309	14,104	54,679	25.8%	
	Electrical Transformer	-	5,369	7,500	71.6%	
	Subtotal	\$ 2,663	\$ 23,870	\$ 68,679	34.8%	
Planning	Personnel Services	\$ 87	\$ 542	\$ 3,000	18.1%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
	Subtotal	\$ 87	\$ 542	\$ 63,000	0.9%	
Hydro Elect Plant	Personnel Services	\$ 298	\$ 811	\$ 1,500	54.1%	
	Materials and Services	483	565	1,670	33.8%	
	Subtotal	\$ 781	\$ 1,376	\$ 3,170	43.4%	

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Department	Description	November	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 515	\$ 4,852	\$ 12,000	40.4%	
	Materials and Services	919	7,527	19,000	39.6%	
	Subtotal	\$ 1,434	\$ 12,379	\$ 31,000	39.9%	
All Departments	Personnel Services	263,784	1,390,170	3,561,642	39.0%	
	Materials and Services	64,339	375,928	1,284,218	29.3%	
	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		\$ 328,123	\$ 1,963,599	\$ 5,969,637	32.9%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending November 30, 2014
41.9% of Year Elapsed

Department	Description	November	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 907,994	\$ 843,768	107.6%	Preliminary - subject to change.
	Water Sales	166,749	1,036,078	2,197,629	47.1%	
	Safe Drinking Water Loan	344,729	1,568,979	2,000,000	78.4%	
	Watershed Management Plan Grant	-	-	30,000	0.0%	
	Interest	479	2,225	3,000	74.2%	
	Other Revenue	6,442	35,613	33,500	106.3%	
Total		\$ 518,399	\$ 3,550,889	\$ 5,107,897	69.5%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 126,647	\$ 599,641	\$ 1,393,818	43.0%	
	Water Utility Construction	394,433	1,775,822	2,931,632	60.6%	
	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		\$ 521,080	\$ 2,395,463	\$ 5,107,897	46.9%	

REVENUE						
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 886,670	\$ 819,374	108.2%	Preliminary - subject to change.
	Wastewater Service Charge	78,199	424,388	1,082,257	39.2%	
	Interest	411	1,997	3,750	53.3%	
	G Street LID	-	361	750	48.1%	
	Other Revenue	4,118	47,216	47,282	99.9%	
	Total		\$ 82,728	\$ 1,360,632	\$ 1,953,413	69.7%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 71,884	\$ 333,559	\$ 966,590	34.5%	
	Wastewater Construction	131,124	161,081	304,572	52.9%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	582,251	0.0%	
Total		\$ 203,008	\$ 494,640	\$ 1,953,413	25.3%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending November 30, 2014
41.9% of Year Elapsed

Department	Description	November	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ (3,919)	\$ -		Preliminary - subject to change.
	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	\$ -	\$ 1,980	\$ 2,000	99.0%	
	Materials & Services	1,232	8,081	16,739	48.3%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	2,261		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 1,232	\$ 10,061	\$ 41,000	24.5%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 119,629	\$ 106,238	112.6%	Preliminary - subject to change.
	City Permits	5,339	48,932	111,750	43.8%	
	County Permits	11,249	55,882	121,800	45.9%	
	Interest	60	314	650	48.3%	
	Other Revenue	1,709	10,073	28,430	35.4%	Includes the State surcharge pass through.
Total		\$ 18,357	\$ 234,830	\$ 368,868	63.7%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 12,256	\$ 65,120	\$ 164,333	39.6%	
	Materials and Services	7,617	43,217	124,084	34.8%	
	Contingency	-	-	20,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	60,451	0.0%	
Total		\$ 19,873	\$ 108,337	\$ 368,868	29.4%	

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 267,224	\$ 256,578	104.1%	Preliminary - subject to change.
	Wastewater Service Charge	7,945	43,863	109,825	39.9%	
	Water Smart Grant	-	-	40,000	0.0%	
	Interest	127	613	1,500	40.9%	
Total		\$ 8,072	\$ 311,700	\$ 407,903	76.4%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 397	\$ 2,192	\$ 5,491	39.9%	
	Feasibility Study	-	-	80,000	0.0%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	232,412	0.0%	
Total		\$ 397	\$ 2,192	\$ 407,903	0.5%	

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending November 30, 2014
41.9% of Year Elapsed

Department	Description	November	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	411,456	444,541	545,595	81.48%	
	State Gas Tax	49,415	191,152	585,000	32.68%	
	Surface Trans Project	-	-	105,368	0.00%	
	Interest	261	1,264	1,500	84.27%	
	Other Revenue	600	10,374	13,891	74.68%	
Total		\$ 461,732	\$ 1,298,876	\$ 1,868,195	69.53%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 44,128	\$ 254,816	\$ 725,037	35.15%	
	Storm Water Maintenance	41,596	52,860	176,744	29.91%	
	Preventative Maintenance	2,495	243,594	469,165	51.92%	
	Street Lighting	9,272	30,669	76,509	40.09%	
	Snow and Ice Control	5,040	5,265	83,811	6.28%	
	Street Construction	903	1,074	7,607	14.12%	
	Contingency	-	-	100,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	229,322	0.00%	
Total		\$ 103,434	\$ 588,278	\$ 1,868,195	31.49%	
REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 29,447	\$ 33,500	87.90%	Preliminary - subject to change.
	Property Tax Revenue	58,756	63,481	77,984	81.40%	
	Miscellaneous Revenue	-	800	-		
	Interest	21	73	350	20.86%	
	Transfer from General Fund	-	10,000	10,000	100.00%	
	Total Revenue	58,777	103,801	121,834	85.20%	
	Personnel Services	407	6,440	12,000	53.67%	
	Materials & Services	4,358	21,945	109,764	19.99%	
	Contingency	-	-	70	0.00%	
	Total Expenditures	4,765	28,385	121,834	23.30%	
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 69	\$ -		
	Donations	-	69	-		
	Interest	3	15	-		
	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	3	8,024	8,750	91.70%	
	Personnel Services	1,009	3,878	4,000	96.95%	
	Materials & Services	-	721	4,750	15.18%	
	Contingency	-	-	-		
	Total Expenditures	1,009	4,599	8,750	52.56%	
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	4,134	22,460	55,000	40.84%	
	Interest	35	170	350	48.57%	
	Total Revenue	4,169	98,003	107,917	90.81%	
	Sidewalk Grants	1,807	15,895	40,865	38.90%	
	Sidewalk Construction	-	-	47,000	0.00%	Reserved for Court Plaza.
	Contingency	-	-	20,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	52	0.00%	
Total		1,807	15,895	107,917	14.73%	

City of Baker City
Financial Report for the Special Revenue Grant Funds
Report for the Month Ending November 30, 2014
41.9% of Year Elapsed

Department	Description	November	YTD	Budget	Percent of Budget	Narrative
Playground Improvement - Fund 134	Beginning Working Capital	\$ -	\$ (382)	\$ 4,500	-8.5%	
	Interest	3	3	-		
	Gifts, Grants & Donations	-	2,736	-		
	Transfer from General Fund	6	9,006	9,000	100.1%	
	Total Revenue	\$ 9	\$ 11,363	\$ 13,500	84.2%	
	Personnel Services	-	176	-		
	Materials & Services	2,529	6,897	13,500	51.1%	
	Total Expenditures	\$ 2,529	\$ 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	533	1,250	42.6%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	Total Revenue	\$ 105	\$ 19,717	\$ 20,309	97.1%	
	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	1	9	15	60.0%	
	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	61	-		
	Transfer from General Fund	-	36,200	36,200		
	Total Revenue	\$ 3	\$ 37,335	\$ 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	449	2,291	6,000	38.2%	
	General Supplies	36	399	12,000	3.3%	
	Total Expenditures	\$ 485	\$ 2,690	\$ 18,000	14.9%	
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	410	914	1,500	60.9%	
	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 November 30, 2014
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Department	Description	November	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	\$ 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 November 30, 2014
41.9% of Year Elapsed

Department	Description	November	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	5,645	37,369	127,600	29.3%	
	Transfer from Water Fund 104	-	20,000	20,000	100.0%	
	Total Revenue	\$ 5,645	\$ 319,185	\$ 407,600	78.3%	
	Inventory Purchases	10,509	71,765	157,600	45.5%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	200,000	0.0%	
	Total Expenditures	\$ 10,509	\$ 71,765	\$ 407,600	17.6%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 442,436	\$ 388,509	113.9%	
	Equipment Charge	29,936	155,675	515,745	30.2%	
	Miscellaneous Income	-	3,448	5,000	69.0%	
	Interest	126	629	2,400	26.2%	
	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	\$ 30,062	\$ 695,640	\$ 1,046,864	66.4%	
	Personnel Services	15,649	67,008	246,305	27.2%	
	Materials and Services	10,938	74,660	190,900	39.1%	
	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	\$ 26,587	\$ 384,046	\$ 1,046,864	36.7%		
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	18	94	200	47.0%	
	Grants and Donations	-	-	556,560	0.0%	
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 18	\$ 43,704	\$ 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 November 30, 2014
 41.9% of Year Elapsed

Department	Description	November	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	-	13,864	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	-	253,476	298,136	85.02%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending November 30, 2014
41.9% of Year Elapsed

Department	Section	November	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repay Fund - Fund 110	Beginning Working Capital	\$ -	\$ 83,722	\$ 29,000	288.7%	
	Interest	176	269	3,000	9.0%	
	Improvement Dist Assessment	540	14,918	30,000	49.7%	
	Transfer from General Fund 101	-	980	980	100.0%	
	Transfer from Resort Street Utility Fund 133	-	13,597	13,597	100.0%	
	Total Revenue	\$ 716	\$ 113,486	\$ 76,577	148.2%	
	Materials and Services	-	91	300	30.3%	
	Transfer to Equipment Fund	-	15,000	15,000	100.0%	
	Transfer to Silver's Fund	5,107	25,532	61,277	41.7%	
	Total Expenditures & Contingency	\$ 5,107	\$ 40,623	\$ 76,577	53.0%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 2,918	\$ 2,915	100.1%	
	Donations	-	-	-	-	
	Interest	1	6	15	40.0%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 2,930	0.0%	
Mt Hope Trust - Fund 114	Beginning Working Capital	\$ -	357,611	\$ 357,611	100.0%	
	Donations	-	-	-	-	
	Interest	150	768	2,300	33.4%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 150	\$ 358,379	\$ 379,911	94.3%	
	Interest Transfer to GF	150	768	3,200	24.0%	
	Unappropriated Ending Fund Balance	-	-	376,711	0.0%	
Total	\$ 150	\$ 768	\$ 379,911	0.2%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 254,061	\$ 254,061	100.0%	
	Interest	115	590	2,000	29.5%	
	Transfer from General Fund 101	-	20,000	20,000	100.0%	
	Total Revenue	\$ 115	\$ 274,651	\$ 276,061	99.5%	
	Interest Transfer to General Fund	115	590	2,000	29.5%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 115	\$ 590	\$ 276,061	0.2%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 497,867	\$ 496,584	100.3%	
	Anthony Silvers Bequest (N/R Payments)	262	1,297	3,700	35.1%	
	Interest	232	1,223	7,500	16.3%	
	Transfer from LID Fund for Loan Payment	5,106	25,531	61,277	41.7%	
	Total Revenue	\$ 5,600	\$ 525,918	\$ 569,061	92.4%	
	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								\$ 466,148	\$ 1,047,301	\$ 765,882	\$ 709,057	\$ 816,708	\$ 736,974
Payments	32,232	41,538	32,731	48,775	30,346								185,622	401,951	381,423	337,315	412,900	331,680
General Insurance/SAIF																		
Billings	32,042	23,142	23,294	25,036	20,522								124,036	342,121	306,572	299,103	339,810	359,856
Payments	17,629	12,231	13,502	24,198	21,990								89,550	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								25,080	76,580	63,703	71,778	61,409	54,551
Fire/Med Mgmt Fee*	(1,215)	(1,590)	(1,500)	(1,335)	(1,882)								(7,522)	(22,971)	(19,069)	(21,461)	(18,102)	(18,739)
Amount Due Baker City	2,835	3,715	3,500	3,115	4,393	-	-	-	-	-	-	-	*	*	44,634	50,317	43,307	35,811
Payments Received (Prior Month)*	-	-	6,550	3,500	3,115								13,165	53,609	41,702	44,851	43,343	35,912
New and Renewed Subscriptions	71	97	85	82	112								447	1,365	1,044			
Total Members	1,482	1,485	1,491	1,497	1,502								1,166	1,166	1,166	1,242	1,166	1,175
Total Billings	\$ 135,882	\$ 116,767	\$ 116,170	\$ 123,634	\$ 122,811	\$ -	\$ 615,264	\$ 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	\$ -	\$ 288,337	\$ 652,438	\$ 602,656	\$ 662,692	\$ 589,185	\$ 555,987						
Percent Collections to Billings													47%	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.