

City of Baker City
Financial Report for the General Fund
Report for the Month Ending September 30, 2014
25.2% of Year Elapsed

Department	Description	September	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,495,213	\$ 1,252,577	119.4%	Preliminary - subject to change.
	Property Taxes	12,620	12,620	2,330,375	0.5%	
	Police Generated Revenue	1,507	4,679	30,500	15.3%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	52,783	156,413	640,000	24.4%	
	Cemetery	5,570	16,356	80,350	20.4%	
	Interest	327	1,239	6,000	20.7%	LGIP interest rate is 0.54%.
	Generated Power Sales	7,078	22,630	60,000	37.7%	
	Franchise fees	6,660	14,832	648,200	2.3%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	16,618	46,118	169,485	27.2%	
	Airport Ground Leases and Gas Tax	1,234	8,658	29,800	29.1%	
	Cigarette/Liquor Taxes/State Sharing	-	14,125	244,500	5.8%	State payments are received monthly or quarterly.
	School Resource Office Reimb 5J	-	-	15,000	0.0%	
	Traffic School Tuition	150	200	1,000	20.0%	Classes are held every other month depending on demand.
	Admin Services Indirect Cost	40,775	103,821	360,000	28.8%	
	Other Revenue	3,402	12,128	62,850	19.3%	
Grants	-	-	32,000	0.0%		
Transfer from CDBG 166	-	7,000	7,000	100.0%		
Total		\$ 148,724	\$ 1,916,032	\$ 5,969,637	32.1%	

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Department	Description	September	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 41,175	131,768	\$ 548,032	24.0%	
	Materials and Services	11,652	106,661	545,875	19.5%	
	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	\$ 52,827	\$ 430,561	\$ 1,401,539	30.7%	
Police	Personnel Services	\$ 116,713	\$ 358,269	\$ 1,544,391	23.2%	
	Materials and Services	13,116	44,456	185,768	23.9%	
	Police Car	-	-	20,000	0.0%	
	Subtotal	\$ 129,829	\$ 402,725	\$ 1,750,159	23.0%	
Fire	Personnel Services	\$ 106,748	\$ 323,927	\$ 1,410,155	23.0%	
	Materials and Services	7,947	35,404	167,173	21.2%	
	Subtotal	\$ 114,695	\$ 359,331	\$ 1,577,328	22.8%	
Cemetery	Personal Services	\$ 2,046	\$ 5,093	\$ 19,000	26.8%	
	Materials and Services	11,748	31,154	167,448	18.6%	
	Subtotal	\$ 13,794	\$ 36,247	\$ 186,448	19.4%	
Parks	Personnel Services	\$ 870	\$ 4,031	\$ 17,064	23.6%	
	Materials and Services	5,020	16,808	82,605	20.3%	
	Park Improvements	-	-	5,000	0.0%	
	Subtotal	\$ 5,890	\$ 20,839	\$ 104,669	19.9%	
Airport	Personnel Services	\$ 955	\$ 1,340	\$ 6,500	20.6%	
	Materials and Services	3,519	8,971	54,679	16.4%	
	Electrical Transformer	50	5,369	7,500	71.6%	
	Subtotal	\$ 4,524	\$ 15,680	\$ 68,679	22.8%	
Planning	Personnel Services	\$ 65	\$ 211	\$ 3,000	7.0%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
	Subtotal	\$ 65	\$ 211	\$ 63,000	0.3%	
Hydro Elect Plant	Personnel Services	-	\$ 513	\$ 1,500	34.2%	
	Materials and Services	1	14	1,670	0.8%	
	Subtotal	\$ 1	\$ 527	\$ 3,170	16.6%	

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Department	Description	September	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 18	\$ 2,964	\$ 12,000	24.7%	
	Materials and Services	498	1,308	19,000	6.9%	
	Subtotal	\$ 516	\$ 4,272	\$ 31,000	13.8%	
All Departments	Personnel Services	268,590	828,116	3,561,642	23.3%	
	Materials and Services	53,501	244,776	1,284,218	19.1%	
	Capital Outlay	50	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		\$ 322,141	\$ 1,270,393	\$ 5,969,637	21.3%	

City of Baker City
 Financial Report for the Enterprise Funds
 Report for the Month Ending September 30, 2014
 25.2% of Year Elapsed

Department	Description	September	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 907,994	\$ 843,768	107.6%	Preliminary - subject to change.
	Water Sales	236,762	641,718	2,197,629	29.2%	
	Safe Drinking Water Loan	406,638	965,826	2,000,000	48.3%	
	Watershed Management Plan Grant	-	-	30,000	0.0%	
	Interest	377	1,269	3,000	42.3%	
	Other Revenue	13,096	27,391	33,500	81.8%	
Total		\$ 656,873	\$ 2,544,198	\$ 5,107,897	49.8%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 105,950	\$ 355,448	\$ 1,393,818	25.5%	
	Water Utility Construction	674,622	1,372,997	2,931,632	46.8%	
	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		\$ 780,572	\$ 1,748,445	\$ 5,107,897	34.2%	

REVENUE						
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 886,670	\$ 819,374	108.2%	Preliminary - subject to change.
	Wastewater Service Charge	86,548	254,101	1,082,257	23.5%	
	Interest	400	1,169	3,750	31.2%	
	G Street LID	-	-	750	0.0%	
	Other Revenue	7,562	40,340	47,282	85.3%	
	Total		\$ 94,510	\$ 1,182,280	\$ 1,953,413	60.5%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 69,869	\$ 190,945	\$ 966,590	19.8%	
	Wastewater Construction	5,839	28,777	304,572	9.4%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	582,251	0.0%	
Total		\$ 75,708	\$ 219,722	\$ 1,953,413	11.2%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending September 30, 2014
25.2% of Year Elapsed

Department	Description	September	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ (4,006)	\$ -		Preliminary - subject to change.
	Miscellaneous Revenue	-	-	-		
	Transfer from the General Fund	-	41,000	41,000	100.0%	
Total		\$ -	\$ 36,994	\$ 41,000	90.2%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ 1	\$ 1,964	\$ 2,000	98.2%	
	Materials & Services	3,857	6,342	16,739	37.9%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	2,261		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 3,858	\$ 8,306	\$ 41,000	20.3%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 119,629	\$ 106,238	112.6%	Preliminary - subject to change.
	City Permits	5,356	33,615	111,750	30.1%	
	County Permits	10,081	33,901	121,800	27.8%	
	Interest	65	193	650	29.7%	
	Other Revenue	1,783	6,334	28,430	22.3%	Includes the State surcharge pass through.
Total		\$ 17,285	\$ 193,672	\$ 368,868	52.5%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 13,365	\$ 40,324	\$ 164,333	24.5%	
	Materials and Services	14,979	29,583	124,084	23.8%	
	Contingency	-	-	20,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	60,451	0.0%	
Total		\$ 28,344	\$ 69,907	\$ 368,868	19.0%	

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 267,224	\$ 256,578	104.1%	Preliminary - subject to change.
	Wastewater Service Charge	9,059	26,539	109,825	24.2%	
	Water Smart Grant	-	-	40,000	0.0%	
	Interest	122	357	1,500	23.8%	
Total		\$ 9,181	\$ 294,120	\$ 407,903	72.1%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 453	\$ 1,326	\$ 5,491	24.1%	
	Feasibility Study	-	-	80,000	0.0%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	232,412	0.0%	
Total		\$ 453	\$ 1,326	\$ 407,903	0.3%	

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending September 30, 2014
25.2% of Year Elapsed

Department	Description	September	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	2,953	2,953	545,595	0.54%	
	State Gas Tax	48,596	91,567	585,000	15.65%	
	Surface Trans Project	-	-	105,368	0.00%	
	Interest	245	771	1,500	51.40%	
	Other Revenue	1,234	6,861	13,891	49.39%	
Total		\$ 53,028	\$ 753,697	\$ 1,868,195	40.34%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 45,173	\$ 164,363	\$ 725,037	22.67%	
	Storm Water Maintenance	3,049	5,158	176,744	2.92%	
	Preventative Maintenance	41,477	62,453	469,165	13.31%	
	Street Lighting	5,717	16,028	76,509	20.95%	
	Snow and Ice Control	50	149	83,811	0.18%	
	Street Construction	7	160	7,607	2.10%	
	Contingency	-	-	100,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	229,322	0.00%	
Total		\$ 95,473	\$ 248,311	\$ 1,868,195	13.29%	
REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 29,447	\$ 33,500	87.90%	Preliminary - subject to change.
	Property Tax Revenue	422	422	77,984	0.54%	
	Miscellaneous Revenue	800	800	-		
	Interest	12	42	350	12.00%	
	Transfer from General Fund	-	10,000	10,000	100.00%	
	Total Revenue	1,234	40,711	121,834	33.42%	
	Personnel Services	3,147	4,603	12,000	38.36%	
	Materials & Services	3,858	13,153	109,764	11.98%	
	Contingency	-	-	70	0.00%	
	Total Expenditures	7,005	17,756	121,834	14.57%	
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 69	\$ -		
	Donations	-	69	-		
	Interest	3	9	-		
	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	8,018	8,750	91.63%	
	Personnel Services	539	1,669	4,000	41.73%	
	Materials & Services	-	30	4,750	0.63%	
	Contingency	-	-	-		
	Total Expenditures	539	1,699	8,750	19.42%	
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	4,801	13,712	55,000	24.93%	
	Interest	34	100	350	28.57%	
	Total Revenue	4,835	89,185	107,917	82.64%	
	Sidewalk Grants	4,604	11,210	40,865	27.43%	
	Sidewalk Construction	-	-	47,000	0.00%	Reserved for Court Plaza.
	Contingency	-	-	20,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	52	0.00%	
Total		4,604	11,210	107,917	10.39%	

City of Baker City
 Financial Report for the Special Revenue Grant Funds
 Report for the Month Ending September 30, 2014
 25.2% of Year Elapsed

Department	Description	September	YTD	Budget	Percent of Budget	Narrative
Playground Improvement - Fund 134	Beginning Working Capital	\$ -	\$ (382)	\$ 4,500	-8.5%	
	Gifts, Grants & Donations	-	2,736	-		
	Transfer from General Fund	-	9,000	9,000	100.0%	
	Total Revenue	\$ -	\$ 11,354	\$ 13,500	84.1%	
	Personnel Services	-	183	-		
	Materials & Services	-	33	13,500	0.2%	
	Total Expenditures	\$ -	\$ 216	\$ 13,500	1.6%	
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	\$ -	\$ 19,684	\$ 19,059	103.3%	
	Revenues	106	323	1,250	25.8%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	Total Revenue	\$ 106	\$ 20,007	\$ 20,309	98.5%	
	Big Deal Grants	500	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	\$ 500	\$ 7,500	\$ 20,309	36.9%	
Skateboard Park Project - Fund 171	Beginning Working Capital	\$ -	\$ 4,158	\$ 4,155	100.1%	
	Revenues	2	6	15	40.0%	
	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	16	48	-		
	Transfer from General Fund	-	36,200	36,200		
	Total Revenue	\$ 16	\$ 37,322	\$ 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	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	1,382	6,000	23.0%	
	General Supplies	79	363	12,000	3.0%	
	Total Expenditures	\$ 543	\$ 1,745	\$ 18,000	9.7%	
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	50	110	1,500	7.3%	
	Expenditures	410	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 September 30, 2014
 25.2% of Year Elapsed

Department	Description	September	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		

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending September 30, 2014
25.2% of Year Elapsed

Department	Description	September	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	9,913	26,086	127,600	20.4%	
	Transfer from Water Fund 104	-	20,000	20,000	100.0%	
	Total Revenue	\$ 9,913	\$ 307,902	\$ 407,600	75.5%	
	Inventory Purchases	3,541	48,483	157,600	30.8%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	200,000	0.0%	
	Total Expenditures	\$ 3,541	\$ 48,483	\$ 407,600	11.9%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 442,436	\$ 388,509	113.9%	
	Equipment Charge	31,010	95,061	515,745	18.4%	
	Miscellaneous Income	-	3,448	5,000	69.0%	
	Interest	126	373	2,400	15.5%	
	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	\$ 31,136	\$ 634,770	\$ 1,046,864	60.6%	
	Personnel Services	14,551	38,628	246,305	15.7%	
	Materials and Services	13,207	46,342	190,900	24.3%	
	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	\$ 27,758	\$ 327,348	\$ 1,046,864	31.3%	
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	19	57	200	28.5%	
	Grants and Donations	-	-	556,560	0.0%	
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 19	\$ 43,667	\$ 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 September 30, 2014
 25.2% of Year Elapsed

Department	Description	September	YTD	Budget	Percent of Budget	Narrative
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Capital Project - Fund 135	Equipment Lease Payments	\$ -	\$ 11,135	\$ 41,758	26.67%	
	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	-	260,513	298,136	87.38%	
	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 September 30, 2014
25.2% of Year Elapsed

Department	Section	September	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repay Fund - Fund 110	Beginning Working Capital	\$ -	\$ 83,722	\$ 29,000	288.7%	
	Interest	36	58	3,000	1.9%	
	Improvement Dist Assessment	745	11,946	30,000	39.8%	
	Transfer from General Fund 101	-	980	980	100.0%	
	Transfer from Resort Street Utility Fund 133	-	13,597	13,597	100.0%	
	Total Revenue	\$ 781	\$ 110,303	\$ 76,577	144.0%	
	Materials and Services	-	51	300	17.0%	
	Transfer to Equipment Fund	-	15,000	15,000	100.0%	
	Transfer to Silver's Fund	5,106	15,318	61,277	25.0%	
	Total Expenditures & Contingency	\$ 5,106	\$ 30,369	\$ 76,577	39.7%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 2,918	\$ 2,915	100.1%	
	Donations	-	-	-	-	
	Interest	1	3	15	20.0%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 2,930	0.0%	
Mt Hope Trust - Fund 114	Beginning Working Capital	\$ -	357,611	\$ 357,611	100.0%	
	Donations	-	-	-	-	
	Interest	154	462	2,300	20.1%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 154	\$ 358,073	\$ 379,911	94.3%	
	Interest Transfer to GF	154	462	3,200	14.4%	
	Unappropriated Ending Fund Balance	-	-	376,711	0.0%	
Total	\$ 154	\$ 462	\$ 379,911	0.1%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 254,061	\$ 254,061	100.0%	
	Interest	118	355	2,000	17.8%	
	Transfer from General Fund 101	-	20,000	20,000	100.0%	
	Total Revenue	\$ 118	\$ 274,416	\$ 276,061	99.4%	
	Interest Transfer to General Fund	118	355	2,000	17.8%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 118	\$ 355	\$ 276,061	0.1%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 497,867	\$ 496,584	100.3%	
	Anthony Silvers Bequest (N/R Payments)	261	773	3,700	20.9%	
	Interest	234	753	7,500	10.0%	
	Transfer from LID Fund for Loan Payment	5,106	15,318	61,277	25.0%	
	Total Revenue	\$ 5,601	\$ 514,711	\$ 569,061	90.4%	
	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										\$ 275,986	\$ 1,047,301	\$ 765,882	\$ 709,057	\$ 816,708	\$ 736,974
Payments	32,232	41,538	32,731										106,501	401,951	381,423	337,315	412,900	331,680
General Insurance/SAIF																		
Billings	32,042	23,142	23,294										78,478	342,121	306,572	299,103	339,810	359,856
Payments	17,629	12,231	13,502										43,362	196,878	179,531	208,883	206,449	224,694
Firemed Subscriptions																		
Billings and Donations	4,050	5,305	5,000										14,355	76,580	63,703	71,778	61,409	54,551
Fire/Med Mgmt Fee*	(1,215)	(1,590)	(1,500)										(4,305)	(22,971)	(19,069)	(21,461)	(18,102)	(18,739)
Amount Due Baker City	2,835	3,715	3,500	-	-	-	-	-	-	-	-	-	*	*	44,634	50,317	43,307	35,811
Payments Received (Prior Month)*	-	-	6,550										6,550	53,609	41,702	44,851	43,343	35,912
New and Renewed Subscriptions	71	97	85										253	1,365	1,044			
Total Members	1,482	1,485	1,491										1,166	1,166	1,166	1,242	1,166	1,175
Total Billings	\$ 135,882	\$ 116,767	\$ 116,170	\$ -	\$ 368,819	\$ 1,466,002	\$ 1,136,157	\$ 1,217,927	\$ 1,151,381	\$ 1,057,311								
Total Payments	\$ 49,861	\$ 53,769	\$ 52,783	\$ -	\$ 156,413	\$ 652,438	\$ 602,656	\$ 662,692	\$ 589,185	\$ 555,987								
Percent Collections to Billings													42%	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.