

City of Baker City
Financial Report for the General Fund
Report for the Month Ending December 31, 2017
50.4% of Year Elapsed

Fund/Department	Description	December	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 771,148	\$ 657,359	117.3%	BWC is prior to the completion of the 2017-18 audit.
	Property Taxes	-	2,207,665	2,619,169	84.3%	
	Police Generated Revenue	2,651	15,436	36,750	42.0%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	36,842	311,334	731,100	42.6%	
	Cemetery	6,688	55,375	77,100	71.8%	
	Interest	2,469	4,723	9,000	52.5%	LGIP interest rate is 1.7%.
	Generated Power Sales	2,153	25,957	41,000	63.3%	
	Franchise fees	97,062	244,486	664,500	36.8%	Franchises are received either monthly or quarterly.
	Water/Wastewater "Franchise" Fee	16,078	107,881	201,067	53.7%	
	Airport Ground Leases and Gas Tax	2,046	19,145	41,173	46.5%	
	Cigarette/Liquor Taxes/State Sharing	49,135	93,169	262,000	35.6%	State payments are received monthly or quarterly.
	Marijuana Tax	1,228	29,417	-		One-time only distribution with the exception of the distribution of delinquent payments received.
	School Resource Office (SRO) Reimb 5J	-	29,365	49,020	59.9%	
	COPS Grant - SRO	-	6,771	27,083	25.0%	
	Admin Services Indirect Cost	22,346	205,648	380,000	54.1%	
	DUII Grant (OR Impact)	4,882	4,882	4,882	100.0%	
	Ecite Grant	42,341	42,341	43,425	97.5%	
	Other Revenue	8,620	58,967	86,875	67.9%	
	Economic Development Support	14,666	36,665	88,000	41.7%	
	CLG Grant	-	4,000	4,000	100.0%	
	Public Safety Fee	12,857	74,510	183,600	40.6%	
Total		\$ 322,064	\$ 4,348,884	\$ 6,207,103	70.1%	

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Fund/Department	Description	December	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 43,060	253,494	\$ 517,055	49.0%	
	Materials and Services	40,209	264,736	534,150	49.6%	
	CLG Grant Pass-thru to HBC	-	4,000	4,000	100.0%	
	Transfer to Golf Course Fund 123	-	30,000	30,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Subtotal	\$ 83,269	\$ 552,230	\$ 1,185,205	46.6%	
Police	Personnel Services	\$ 151,421	\$ 914,297	\$ 1,909,586	47.9%	
	Materials and Services	14,670	131,629	232,670	56.6%	
	Subtotal	\$ 166,091	\$ 1,045,926	\$ 2,142,256	48.8%	
Fire	Personnel Services	\$ 122,883	\$ 747,297	\$ 1,638,944	45.6%	
	Materials and Services	16,124	88,241	173,746	50.8%	
	Subtotal	\$ 139,007	\$ 835,538	\$ 1,812,690	46.1%	
Cemetery	Personnel Services	\$ 1,342	\$ 9,838	\$ 22,050	44.6%	
	Materials and Services	8,903	60,610	142,806	42.4%	
	Subtotal	\$ 10,245	\$ 70,448	\$ 164,856	42.7%	
Parks	Personnel Services	\$ 825	\$ 8,704	\$ 19,845	43.9%	
	Materials and Services	5,158	35,701	83,673	42.7%	
	Park Improvements	-	-	12,000	0.0%	
	Subtotal	\$ 5,983	\$ 44,405	\$ 115,518	38.4%	
Airport	Personnel Services	\$ -	\$ 3,611	\$ 7,000	51.6%	
	Materials and Services	2,414	24,415	50,651	48.2%	
	Subtotal	\$ 2,414	\$ 28,026	\$ 57,651	48.6%	
Planning	Personnel Services	\$ -	\$ -	\$ 1,500	0.0%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
	Subtotal	\$ -	\$ -	\$ 61,500	0.0%	
Hydro Elect Plant	Personnel Services	\$ 62	\$ 228	\$ 1,500	15.2%	
	Materials and Services	1	2,985	7,771	38.4%	
	Subtotal	\$ 63	\$ 3,213	\$ 9,271	34.7%	

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Fund/Department	Description	December	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 11,416	56,187	\$ 111,800	50.3%	
	Materials and Services	-	233	3,500	6.7%	
	Subtotal	\$ 11,416	\$ 56,420	\$ 115,300	48.9%	
All Departments	Personnel Services	331,009	1,993,656	4,229,280	47.1%	
	Materials and Services	87,479	608,550	1,288,967	47.2%	
	Capital Outlay	-	4,000	16,000	25.0%	
	Transfers	-	30,000	30,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	542,856	0.0%	
Grand Total		\$ 418,488	\$ 2,636,206	\$ 6,207,103	42.5%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending December 31, 2017
50.4% of Year Elapsed

Fund	Description	December	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 2,900,937	\$ 2,364,185	122.7%	BWC is prior to the completion of the 2017-18 audit.
	Water Sales	216,657	1,502,467	2,721,030	55.2%	
	Interest	4,534	23,791	20,000	119.0%	
	Other Revenue	1,172	14,862	41,500	35.8%	Includes Salmon Creek property sale.
Total		\$ 222,363	\$ 4,442,057	\$ 5,146,715	86.3%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 121,071	\$ 736,401	\$ 1,665,261	44.2%	
	Water Utility Construction	10,558	202,791	1,544,597	13.1%	Includes IFA debt payment of \$123,690.
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	1,736,857	0.0%	
Total		\$ 131,629	\$ 939,192	\$ 5,146,715	18.2%	

REVENUE						
Fund	Description	December	YTD	Budget	Percent of Budget	Narrative
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,162,470	\$ 972,910	119.5%	BWC is prior to the completion of the 2017-18 audit.
	Wastewater Service Charge	96,228	599,005	1,190,483	50.3%	
	Interest	1,576	8,347	12,000	69.6%	
	G Street LID Interest	-	416	840	49.5%	
	Grants	-	-	50,000	0.0%	
	Other Revenue	1,349	60,920	47,282	128.8%	
Total		\$ 99,153	\$ 1,831,158	\$ 2,273,515	80.5%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 76,603	\$ 493,876	\$ 1,117,703	44.2%	
	Wastewater Construction	17,245	105,124	595,925	17.6%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	459,887	0.0%	
Total		\$ 93,848	\$ 599,000	\$ 2,273,515	26.3%	

City of Baker City
Financial Report for the Enterprise Funds
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Fund	Description	December	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ 23,332	\$ 17,500	133.3%	BWC is prior to the completion of the 2017-18 audit.
	Transfer from the General Fund	-	30,000	30,000	100.0%	
Total		\$ -	\$ 53,332	\$ 47,500	112.3%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ -	\$ 688	\$ 6,000	11.5%	
	Materials & Services	348	5,910	20,219	29.2%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	1,281		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 348	\$ 6,598	\$ 47,500	13.9%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 237,026	\$ 216,330	109.6%	BWC is prior to the completion of the 2017-18 audit.
	City Permits	42,229	122,188	109,450	111.6%	
	County Permits	9,228	90,975	184,520	49.3%	
	Interest	443	2,148	2,500	85.9%	
	Other Revenue	3,803	19,080	28,274	67.5%	Includes the State surcharge pass through.
	Total		\$ 55,703	\$ 471,417	\$ 541,074	87.1%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 12,641	\$ 82,529	\$ 183,385	45.0%	
	Materials and Services	6,333	65,063	148,896	43.7%	
	Contingency	-	-	40,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	168,793	0.0%	
	Total		\$ 18,974	\$ 147,592	\$ 541,074	27.3%

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 574,563	\$ 546,107	105.2%	BWC is prior to the completion of the 2017-18 audit.
	Wastewater Service Charge	8,679	55,894	109,825	50.9%	
	Interest	801	4,184	6,000	69.7%	
	Total		\$ 9,480	\$ 634,641	\$ 661,932	95.9%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 434	\$ 2,795	\$ 5,491	50.9%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	566,441	0.0%	
	Total		\$ 434	\$ 2,795	\$ 661,932	0.4%

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending December 31, 2017
50.4% of Year Elapsed

Fund	Description	December	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 1,159,225	\$ 1,062,895	109.06%	BWC is prior to the completion of the 2017-18 audit.
	Property Taxes	-	511,046	582,356	87.75%	
	State Gas Tax	47,648	152,197	595,000	25.58%	
	Surface Trans Project	215,707	317,205	222,276	142.71%	
	Interest	1,423	3,221	3,500	92.03%	
	Transfer from Sidewalk Fund	-	3,622	60,000	6.04%	
	Other Revenue	1,370	66,459	13,891	478.43%	
	Total Revenue	\$ 266,148	\$ 2,215,971	\$ 2,539,918	87.25%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 52,105	\$ 541,695	\$ 1,001,236	54.10%	
	Storm Water Maintenance	4,351	18,491	135,236	13.67%	
	Preventative Maintenance	1,869	497,433	756,982	65.71%	
	Street Lighting	7,573	37,837	100,548	37.63%	
	Snow and Ice Control	4,704	5,698	97,089	5.87%	
	Street Construction	8	186	6,370	2.92%	
	Contingency	-	-	150,000		
	Unappropriated Ending Fund Balance	-	-	292,457	0.00%	
	Total Expenditures	\$ 70,610	\$ 1,101,340	\$ 2,539,918	43.36%	

REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 20,854	\$ 9,000	231.71%	BWC is prior to the completion of the 2017-18 audit.
	Property Tax Revenue	-	72,977	86,812	84.06%	
	Donations	-	-	-		
	OTEC Energy Rebate	11,843	11,843	12,000	98.69%	
	Interest	-	-	250	0.00%	
	Interfund Loan from Equipment & Veh Fund	-	-	-		
	Total Revenue	11,843	105,674	108,062	97.79%	
	Personnel Services	309	7,892	11,000	71.75%	
	Materials & Services	6,176	38,388	87,477	43.88%	
	Transfer Interfund Loan Payment	-	8,091	8,091	100.00%	
	Contingency	-	-	1,494		
Total Expenditures	6,485	54,371	108,062	50.31%		

REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,227	\$ 4,300	98.30%	BWC is prior to the completion of the 2017-18 audit.
	Interest	5	29	75	38.67%	
	OTEC Tree Replacement	-	-	1,000	0.00%	
	Total Revenue	5	4,256	5,375	79.18%	
	Personnel Services	-	85	1,000	8.50%	
	Materials & Services	-	4	4,375	0.09%	
	Contingency	-	-	-		
	Total Expenditures	-	89	5,375	1.66%	

REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 166,190	\$ 147,000	113.05%	BWC is prior to the completion of the 2017-18 audit.
	Sidewalk Utility Fee	-	3,812	-		
	Interest	125	714	1,500	47.60%	
	Total Revenue	125	170,716	148,500	114.96%	
	Sidewalk Grants	-	13,964	43,520	32.09%	
	Transfer to the Street Fund	-	60,000	60,000	100.00%	
	Contingency	-	-	20,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	24,980	0.00%	
Total Expenditures	-	73,964	148,500	49.81%		

City of Baker City
 Financial Report for the Special Revenue Grant Funds
 Report for the Month Ending December 31, 2017
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Department	Description	December	YTD	Budget	Percent of Budget	Narrative
Playground Improvement - Department 134	Beginning Working Capital	\$ -	\$ 9,069	\$ 5,208	174.1%	BWC is prior to the completion of the 2017-18 audit.
	Interest	12	63	-		
	Donations	-	75	-		
	Total Revenue	\$ 12	\$ 9,207	\$ 5,208	176.8%	
	Personnel Services	-	77	1,000	7.7%	
	Materials & Services	-	-	1,727	0.0%	
	Unappropriated Ending Fund Balance	-	-	2,481	0.0%	
	Total Expenditures	\$ -	\$ 77	\$ 5,208	1.5%	
FAA Airport - Department 162	Beginning Working Capital	\$ -	\$ (114,755)	\$ 10,000	-1147.6%	BWC is prior to the completion of the 2017-18 audit.
	Grant Income - FAA/Connect Oregon VI	-	616,421	1,600,000	38.5%	
	Total Revenue	\$ -	\$ 501,666	\$ 1,610,000	31.2%	
	Materials & Services	130,842	981,867	1,600,000	61.4%	
	Contingency	-	-	10,000	0.0%	
	Total Expenditures	\$ 130,842	\$ 981,867	\$ 1,610,000	61.0%	
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ 43,244	\$ 41,225	104.9%	BWC is prior to the completion of the 2017-18 audit.
	Revenues	153	792	1,200	66.0%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	Total Revenue	\$ 153	\$ 44,036	\$ 42,425	103.8%	
	Big Deal Grants	-	3,000	5,000	60.0%	
	Unappropriated Ending Fund Balance	-	-	37,425	0.0%	
	Total Expenditures	\$ -	\$ 3,000	\$ 42,425	7.1%	
Skateboard Park Project - Department 171	Beginning Working Capital	\$ -	\$ 4,251	\$ 4,249	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Revenues	6	30	45	66.7%	
	Expenditures	-	-	4,294	0.0%	
Lamp III Project - Department 174	Beginning Working Capital	\$ -	\$ 99	\$ 100	99.0%	BWC is prior to the completion of the 2017-18 audit.
	Interest	-	-	-		
	Leo Adler Grant	10,000	10,000	-		
	Total Revenue	\$ 10,000	\$ 10,099	\$ 100	10099.0%	
	Personnel Services	\$ -	\$ -	\$ 100	0.0%	
	Materials and Services	-	-	-		
Drug Recognition - Department 705	Drug Recognition Reimbursement	\$ -	\$ 307	\$ 1,000	30.7%	
	Personnel Services	-	307	1,000	30.7%	
Ice Cream Program - Department 706	Beginning Working Capital	\$ -	\$ 727	\$ 677	107.4%	BWC is prior to the completion of the 2017-18 audit.
	Expenditures	-	-	677	0.0%	
DARE Donations - Department 707	Beginning Working Capital	\$ -	\$ 510	\$ 510	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Expenditures	-	100	510	19.6%	
Drug Dog Contributions - Department 708	Beginning Working Capital	\$ -	\$ 17,248	\$ 17,200	100.3%	BWC is prior to the completion of the 2017-18 audit.
	Donations/Fundraiser Auction	31,579	35,881	1,000	3588.1%	
	Total Revenue	\$ 31,579	\$ 53,129	\$ 18,200	291.9%	
	Personnel Services	680	4,053	8,500	47.7%	
	Materials and Services	3,562	6,392	9,700	65.9%	
ODOT Grants - Department 713	Beginning Working Capital	\$ -	\$ 10	\$ 10	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Expenditures	-	-	10	0.0%	
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ -	\$ 2,166	\$ 2,166	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Grants	-	-	-		
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,177	\$ 2,057	105.8%	BWC is prior to the completion of the 2017-18 audit.
	Car Seat Sales/ODOT Grant	332	842	1,150	73.2%	
	Expenditures	-	700	3,207	21.8%	
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 833	\$ 833	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Donations/Candy Machine Sales	57	114	100	114.0%	
	Expenditures	24	54	933	5.8%	
Tactical Equipment - Dept 726	Beginning Working Capital	\$ -	\$ 521	\$ -		
	Materials and Services	-	-	-		

City of Baker City
 Financial Report for the Special Revenue Grant Funds
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 50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ 568	\$ 568	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Materials and Services	-	-	568	0.0%	
Police Reserve Program - Dept 728	Beginning Working Capital	\$ -	\$ 88	\$ 88	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Materials & Services	-	-	88	0.0%	
Salt Lick Sculpture - Dept 729	Beginning Working Capital	\$ -	\$ 1,000	\$ 1,000	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Materials & Services	-	-	1,000	0.0%	
Dog Park - Dept 730	Beginning Working Capital	\$ -	\$ 1,256	\$ 1,245	100.9%	BWC is prior to the completion of the 2017-18 audit.
	Grants/Donations	25,100	26,675	8,755	304.7%	
	Materials & Services	-	521	10,000	5.2%	
S.W.A.T. Equipment - Dept 731	Beginning Working Capital	\$ -	\$ 2,376	\$ 2,376	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Grants/Donations	-	-	22,624	0.0%	
	S.W.A.T. Equipment	-	-	25,000	0.0%	
HBC Grant Pass-thru - Dept 733	Historic Preservation Grant	\$ -	\$ 5,000	\$ 5,000	100.0%	Feasibility study for the Central Building at the Middle School. Budget increased by Resolution 3802.
	Grant Pass-Thru	-	-	5,000	0.0%	

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending December 31, 2017
50.4% of Year Elapsed

Fund	Description	December	YTD	Budget	Percent of Budget	Narrative
Internal Service Funds						
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Central Stores Fund - Fund 107	Beginning Working Capital	\$ -	\$ 277,272	\$ 255,000	108.7%	BWC is prior to the completion of the 2017-18 audit.
	Sale of Inventory	6,333	79,145	167,400	47.3%	
	Total Revenue	\$ 6,333	\$ 356,417	\$ 422,400	84.4%	
	Inventory Purchases	4,770	69,186	150,000	46.1%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	222,400	0.0%	
	Total Expenditures	\$ 4,770	\$ 69,186	\$ 422,400	16.4%	
	EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE					
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 408,054	\$ 347,000	117.6%	BWC is prior to the completion of the 2017-18 audit.
	Equipment Charge	32,327	234,598	655,374	35.8%	
	Miscellaneous Income	-	2,000	5,000	40.0%	
	Interest	363	2,386	5,000	47.7%	
	Transfer from Samo Swim Fund - Loan	-	8,091	8,091	100.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	36,744	0.0%	
	Total Revenue	\$ 32,690	\$ 655,129	\$ 1,057,209	62.0%	
	Personnel Services	16,876	84,823	188,116	45.1%	
	Materials and Services	12,674	77,772	197,788	39.3%	
	Transfer-Interfund Loan Golf Capital Imp Fund	-	-	71,000	0.0%	
	Capital Outlay	-	204,866	195,000	105.1%	2017 CAT 430F2 Backhoe Loader \$124,982; Used CAT D5H LGP Dozer \$38,384; Front End Loader \$41,500
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	205,305	0.0%	
	Total Expenditures	\$ 29,550	\$ 367,461	\$ 1,057,209	34.8%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending December 31, 2017
 50.4% of Year Elapsed

Fund	Description	December	YTD	Budget	Percent of Budget	Narrative
Capital Project Funds						
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ -	\$ 75,268	\$ 79,000	95.3%	BWC is prior to the completion of the 2017-18 audit.
	Interest	98	530	800	66.3%	
	Grants and Donations	-	-	1,000	0.0%	
	Total	\$ 98	\$ 75,798	\$ 80,800	93.8%	
	Materials and Services	2,675	2,675	1,000	267.5%	
	Contingency	-	-	79,800	0.0%	
	Total	\$ 2,675	\$ 2,675	\$ 80,800	3.3%	
Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ 966	\$ 900	107.3%	BWC is prior to the completion of the 2017-18 audit.
	Equipment Lease Payments	-	21,426	44,554	48.09%	
	Interest	21	69	100	69.0%	
	Golf Cart Lease Payment	-	-	5,000	0.00%	
	Interfund Loan Transfer from Equipment Fund	-	-	71,000	0.00%	
	Total Revenue	21	22,461	121,554	18.48%	
	Capital Outlay	-	5,900	83,000	7.11%	Aerifier
	Interfund Loan Payment Equipment Fund	-	-	36,744	0.00%	
	Contingency	-	-	1,810	0.00%	
	Total Expenditures	-	5,900	121,554	4.85%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending December 31, 2017
50.4% of Year Elapsed

Fund	Description	December	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repayment - Fund 110	Beginning Working Capital	\$ -	\$ 33,566	\$ 13,500	248.6%	BWC is prior to the completion of the 2017-18 audit.
	Interest	1,484	2,007	5,050	39.7%	
	Improvement Dist Assessment	4,295	7,669	16,118	47.6%	
	Total Revenue	\$ 5,779	\$ 43,242	\$ 34,668	124.7%	
	Materials and Services	-	3	800	0.4%	
	Transfer to Silver's Fund	2,823	16,934	33,868	50.0%	
	Total Expenditures & Contingency	\$ 2,823	\$ 16,937	\$ 34,668	48.9%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 2,983	\$ 2,980	100.1%	BWC is prior to the completion of the 2017-18 audit.
	Interest	4	21	30	70.0%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,010	0.0%	
Mt. Hope Trust - Fund 114	Beginning Working Capital	\$ -	\$ 506,112	\$ 416,787	121.4%	BWC is prior to the completion of the 2017-18 audit.
	Interest	533	2,900	5,300	54.7%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 533	\$ 509,012	\$ 442,087	115.1%	
	Interest Transfer to GF	533	2,972	8,500	35.0%	
	Unappropriated Ending Fund Balance	-	-	433,587	0.0%	
	Total	\$ 533	\$ 2,972	\$ 442,087	0.7%	
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Interest	353	1,918	5,000	38.4%	
	Total Revenue	\$ 353	\$ 275,979	\$ 279,061	98.9%	
	Interest Transfer to General Fund	353	1,918	5,000	38.4%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
	Total Expenditures & Contingency	\$ 353	\$ 1,918	\$ 279,061	0.7%	
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 803,692	\$ 664,500	120.9%	BWC is prior to the completion of the 2017-18 audit.
	Interest	884	4,737	7,500	63.2%	
	Transfer from LID Fund for Loan Payment-Interest	276	1,626	2,834	57.4%	
	Transfer from LID Fund for Loan Payment	2,546	15,307	31,034	49.3%	
	Total Revenue	\$ 3,706	\$ 825,362	\$ 705,868	116.9%	
	Personnel Services	\$ -	\$ -	\$ 4,500	0.0%	
	Street Trees	-	3	14,400	0.0%	
	Unappropriated Ending Fund Balance	-	-	686,968	0.0%	
	Total Expenditures & Contingency	\$ -	\$ 3	\$ 705,868	0.0%	

**Ambulance Billings and Collections
2017-18**

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	2016-17 Total	2015-16 Total	2014-15 Total	2013-14 Total	2012-13 Total	2011-12 Total	
Medicare/Welfare																				
Billings	\$ 10,734	\$ 89,313	\$ 109,965	\$ 58,363	\$ 60,129	\$ 121,249							\$ 449,753	\$ 1,042,404	\$ 1,202,569	\$ 1,127,162	\$ 1,047,301	\$ 765,882	\$ 709,057	
Payments	10,448	16,440	38,474	45,092	54,124	18,594							183,172	392,622	444,242	451,875	401,951	381,423	337,315	
General Insurance/SAIF																				
Billings	8,359	46,329	21,293	33,952	27,062	54,376							191,371	302,805	327,144	363,485	342,121	306,572	299,103	
Payments	16,306	11,341	12,898	28,485	22,127	14,097							105,254	175,372	214,016	212,501	196,878	179,531	208,883	
Firemed Subscriptions																				
Billings and Donations	8,121	6,843	4,963	6,736	5,923	7,643							40,229	85,944	86,232	75,332	76,580	63,703	71,778	
Fire/Med Mgmt Fee*	(2,370)	(2,053)	(1,489)	(1,994)	(1,772)	(2,288)							(11,966)	(25,712)	(25,823)	(22,542)	(22,971)	(19,069)	(21,461)	
Amount Due Baker City	5,751	4,790	3,474	4,742	4,151	5,355							28,263	60,232	60,409	52,790	53,609	44,634	50,317	
Payments Received (Prior Month)*	-	5,751	4,790	3,474	4,742	4,151							22,908	55,845	55,745	52,790	53,609	44,677	44,851	
New and Renewed Subscriptions	129	110	93	117	106	133							688	1,550	1,531	1,363	1,365	1,044	-	
Total Members	1,747	1,757	1,767	1,784	1,784	1,781							1,166	1,166	1,166	1,166	1,166	1,166	1,242	
Total Billings	\$ 27,214	\$ 142,485	\$ 136,221	\$ 99,051	\$ 93,114	\$ 183,268	\$ -	\$ 681,353	\$ 1,431,153	\$ 1,615,945	\$ 1,565,979	\$ 1,466,002	\$ 1,136,157	\$ 1,079,938						
Total Payments	\$ 26,754	\$ 33,532	\$ 56,162	\$ 77,051	\$ 80,993	\$ 36,842	\$ -	\$ 311,334	\$ 623,839	\$ 714,003	\$ 717,166	\$ 652,438	\$ 605,631	\$ 591,049						
Percent Collections to Billings													46%	44%	44%	46%	45%	53%	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 2016-17 ytd total.