

City of Baker City  
 Financial Report for the General Fund  
 Report for the Month Ending August 31, 2018  
 17.0% of Year Elapsed

Fund/Department	Description	August	YTD	Budget	Percent of Budget	Narrative
<b>REVENUE</b>						
General Fund	Beginning Working Capital	\$ -	\$ -	\$ 941,012	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Sept report.
	Property Taxes	-	-	2,746,080	0.0%	
	Police Generated Revenue	2,509	2,608	36,750	7.1%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	19,489	19,489	701,100	2.8%	See ambulance summary - June & prior ambulance services received in July/August are now included in June 30, 2018 revenue.
	Cemetery	16,136	21,148	92,100	23.0%	
	Interest	1,209	2,723	16,000	17.0%	LGIP interest rate is 2.25%.
	Generated Power Sales	8,228	8,228	50,000	16.5%	
	Franchise fees	7,731	7,731	666,500	1.2%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	20,718	38,937	222,175	17.5%	
	Airport Ground Leases and Gas Tax	4,781	4,781	38,200	12.5%	
	Cigarette/Liquor Taxes/State Sharing	-	-	271,500	0.0%	State payments are received monthly or quarterly.
	School Resource Office (SRO) Reimb 5J	-	-	65,168	0.0%	
	COPS Grant - SRO	-	-	4,166	0.0%	
	Admin Services Indirect Cost	33,325	76,344	380,000	20.1%	
	Other Revenue	7,079	8,609	81,175	10.6%	
	EMS Support	-	-	15,940		
	Economic Development Support	-	-	88,000	0.0%	
	SAFER Grant	-	-	125,840	0.0%	
	Ecite Grant	-	-	-	#DIV/0!	
	CLG Grant	-	-	12,000	0.0%	
	Veteran's Cemetery Donation	-	-	-		
	Public Safety Fee	15,396	22,619	178,000	12.7%	
<b>Total</b>		<b>\$ 136,601</b>	<b>\$ 213,217</b>	<b>\$ 6,731,706</b>	<b>3.2%</b>	

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<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Administration	Personnel Services	\$ 43,353	91,057	\$ 557,379	16.3%	
	Materials and Services	79,801	104,854	582,641	18.0%	
	CLG Grant Pass-thru to HBC	-	-	16,500	0.0%	
	Transfer to Fire Equip Reserve Fund 112	-	20,000	20,000	100.0%	
	Transfer to Golf Course Fund 123	-	30,000	30,000	100.0%	
	Transfer to Fund 162 FAA Match	-	7,500	7,500	100.0%	
	Transfer to Playground Imp Fund 134	-	4,500	4,500	100.0%	
	Transfer to LAMP	-	30,000	30,000	100.0%	
	Transfer to Public Art	-	4,000	4,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	<b>Subtotal</b>	<b>\$ 123,154</b>	<b>\$ 291,911</b>	<b>\$ 1,352,520</b>	<b>21.6%</b>	
Police	Personnel Services	\$ 123,151	\$ 266,866	\$ 1,982,834	13.5%	
	Materials and Services	13,810	33,547	210,046	16.0%	
	Police Car	-	-	35,000	0.0%	
	<b>Subtotal</b>	<b>\$ 136,961</b>	<b>\$ 300,413</b>	<b>\$ 2,227,880</b>	<b>13.5%</b>	
Fire	Personnel Services	\$ 133,831	\$ 273,262	\$ 1,775,078	15.4%	
	Materials and Services	14,534	35,816	181,408	19.7%	
	<b>Subtotal</b>	<b>\$ 148,365</b>	<b>\$ 309,078</b>	<b>\$ 1,956,486</b>	<b>15.8%</b>	
Cemetery	Personnel Services	\$ 1,949	\$ 3,557	\$ 23,153	15.4%	
	Materials and Services	11,050	22,060	144,606	15.3%	
	<b>Subtotal</b>	<b>\$ 12,999</b>	<b>\$ 25,617</b>	<b>\$ 167,759</b>	<b>15.3%</b>	
Parks	Personnel Services	\$ 1,164	\$ 2,905	\$ 20,837	13.9%	
	Materials and Services	6,597	13,548	95,652	14.2%	
	Park Improvements	-	-	-		
	<b>Subtotal</b>	<b>\$ 7,761</b>	<b>\$ 16,453</b>	<b>\$ 116,489</b>	<b>14.1%</b>	
Airport	Personnel Services	\$ 552	\$ 1,740	\$ 7,000	24.9%	
	Materials and Services	1,942	6,197	51,694	12.0%	
	<b>Subtotal</b>	<b>\$ 2,494</b>	<b>\$ 7,937</b>	<b>\$ 58,694</b>	<b>13.5%</b>	
Planning	Personnel Services	\$ 124	\$ 124	\$ 1,500	8.3%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
	<b>Subtotal</b>	<b>\$ 124</b>	<b>\$ 124</b>	<b>\$ 61,500</b>	<b>0.2%</b>	
Hydro Elect Plant	Personnel Services	\$ -	\$ -	\$ 1,500	0.0%	
	Materials and Services	551	552	8,272	6.7%	
	<b>Subtotal</b>	<b>\$ 551</b>	<b>\$ 552</b>	<b>\$ 9,772</b>	<b>5.6%</b>	

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Fund/Department	Description	August	YTD	Budget	Percent of Budget	Narrative
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
<b>Community Development</b>	Personnel Services	\$ 5,376	12,264	\$ 73,212	16.8%	
	Materials and Services	-	15	1,500	1.0%	
	<b>Subtotal</b>	<b>\$ 5,376</b>	<b>\$ 12,279</b>	<b>\$ 74,712</b>	<b>16.4%</b>	
<b>All Departments</b>	<b>Personnel Services</b>	<b>309,500</b>	<b>651,775</b>	<b>4,442,493</b>	<b>14.7%</b>	
	<b>Materials and Services</b>	<b>128,285</b>	<b>216,589</b>	<b>1,335,819</b>	<b>16.2%</b>	
	<b>Capital Outlay</b>	-	-	<b>51,500</b>	0.0%	
	<b>Transfers</b>	-	<b>96,000</b>	<b>96,000</b>	100.0%	
	<b>Contingency</b>	-	-	<b>100,000</b>	0.0%	
	<b>Unappropriated Ending Fund Balance</b>	-	-	<b>705,894</b>	0.0%	
<b>Grand Total</b>		<b>\$ 437,785</b>	<b>\$ 964,364</b>	<b>\$ 6,731,706</b>	<b>14.3%</b>	

City of Baker City  
Financial Report for the Enterprise Funds  
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Fund	Description	August	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ -	\$ 3,127,308	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Sept report.
	Water Sales	287,917	534,883	2,993,133	17.9%	
	Interest	6,769	13,266	30,000	44.2%	
	Other Revenue	8,011	9,904	41,500	23.9%	
<b>Total</b>		<b>\$ 302,697</b>	<b>\$ 558,053</b>	<b>\$ 6,191,941</b>	<b>9.0%</b>	
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Water Fund - 104	Water Utility Maintenance	\$ 92,779	\$ 218,265	\$ 1,764,724	12.4%	
	Water Utility Construction	52,376	370,774	1,372,040	27.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	2,855,177	0.0%	
<b>Total</b>		<b>\$ 145,155</b>	<b>\$ 589,039</b>	<b>\$ 6,191,941</b>	<b>9.5%</b>	

<b>REVENUE</b>							
Fund	Description	August	YTD	Budget	Percent of Budget	Narrative	
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ -	\$ 1,103,067	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Sept report.	
	Wastewater Service Charge	126,443	243,856	1,450,356	16.8%		
	Interest	2,485	6,094	25,000	24.4%		
	G Street LID Interest	-	-	900	0.0%		
	DEQ Loan Proceeds	-	-	500,000	0.0%		
	Transfer from Reclaimed Water Fund	-	-	250,000	0.0%		Pending finalized year-end balance and amount of debt-reserve requirement.
	Other Revenue	2,721	7,268	48,782	14.9%		
<b>Total</b>		<b>\$ 131,649</b>	<b>\$ 257,218</b>	<b>\$ 3,378,105</b>	<b>7.6%</b>		
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>							
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 60,086	\$ 137,048	\$ 1,157,081	11.8%		
	Wastewater Construction	8,194	13,934	1,559,493	0.9%		
	Contingency	-	-	100,000	0.0%		
	Unappropriated Ending Fund Balance	-	-	561,531	0.0%		
<b>Total</b>		<b>\$ 68,280</b>	<b>\$ 150,982</b>	<b>\$ 3,378,105</b>	<b>4.5%</b>		

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Fund	Description	August	YTD	Budget	Percent of Budget	Narrative
<b>REVENUE</b>						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ -	\$ 13,000	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Sept report.
	Transfer from Mt Hope Fund	-	72,845	73,000	99.8%	Interfund loan refinance.
	Transfer from the General Fund	.	30,000	30,000	100.0%	
<b>Total</b>		<b>\$ -</b>	<b>\$ 102,845</b>	<b>\$ 116,000</b>	<b>88.7%</b>	
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Golf Course Fund - 123	Personnel Services	\$ 1,546	\$ 1,692	\$ 5,000	33.8%	
	Materials & Services	3,488	4,391	18,000	24.4%	
	Transfer to Mt Hope Fund	-	72,845	73,000	99.8%	Interfund loan refinance.
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	-		
	Unappropriated Ending Fund Balance	-	-	-		
<b>Total</b>		<b>\$ 5,034</b>	<b>\$ 78,928</b>	<b>\$ 116,000</b>	<b>68.0%</b>	

<b>REVENUE</b>						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ -	\$ 335,847	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Sept report.
	City Permits	12,347	22,193	133,050	16.7%	
	County Permits	16,634	39,301	157,720	24.9%	
	Interest	828	1,617	6,000	27.0%	
	Other Revenue	3,050	8,009	28,862	27.7%	Includes the State surcharge pass through.
<b>Total</b>		<b>\$ 32,859</b>	<b>\$ 71,120</b>	<b>\$ 661,479</b>	<b>10.8%</b>	
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Building Inspections Fund - 127	Personnel Services	\$ 16,575	\$ 34,131	\$ 206,503	16.5%	
	Materials and Services	8,996	17,951	144,478	12.4%	
	Contingency	-	-	80,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	230,498	0.0%	
<b>Total</b>		<b>\$ 25,571</b>	<b>\$ 52,082</b>	<b>\$ 661,479</b>	<b>7.9%</b>	

<b>REVENUE</b>						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ -	\$ 700,000	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Sept report.
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>0.0%</b>	
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Reclaimed Water Use Fund - Fund 132	Transfer to Wastewater Fund	\$ -	\$ -	\$ 250,000	0.0%	Pending finalized year-end balance and amount of debt-reserve requirement.
	Transfer to Wastewater Debt Reserve Fund	-	-	450,000	0.0%	Pending finalized year-end balance and amount of debt-reserve requirement.
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>0.0%</b>	

City of Baker City  
Financial Report for the Special Revenue Funds  
Report for the Month Ending August 31, 2018  
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Fund	Description	August	YTD	Budget	Percent of Budget	Narrative
<b>REVENUE</b>						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ -	\$ 1,093,668	0.00%	Year-end adjustments are in process. Preliminary BWC will be included in the Sept report.
	Property Taxes	-	-	612,069	0.00%	
	State Gas Tax	49,059	49,059	730,000	6.72%	
	Surface Trans Project	-	-	111,539	0.00%	
	Interest	2,265	4,443	15,000	29.62%	
	Other Revenue	2,861	6,296	13,891	45.32%	
	Transfer from Sidewalk Fund	-	-	-	-	
<b>Total Revenue</b>	<b>\$ 54,185</b>	<b>\$ 59,798</b>	<b>\$ 2,576,167</b>	<b>2.32%</b>		
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 48,835	\$ 110,467	\$ 1,025,880	10.77%	
	Storm Water Maintenance	5,083	6,483	206,706	3.14%	
	Preventative Maintenance	183,048	203,819	489,039	41.68%	
	Street Lighting	2,337	8,582	101,809	8.43%	
	Snow and Ice Control	56	111	100,714	0.11%	
	Street Construction	8	16	6,506	0.25%	
	Contingency	-	-	150,000	-	
	Unappropriated Ending Fund Balance	-	-	495,513	0.00%	
<b>Total Expenditures</b>	<b>\$ 239,367</b>	<b>\$ 329,478</b>	<b>\$ 2,576,167</b>	<b>12.79%</b>		
<b>REVENUE, EXPENDITURES &amp; CONTINGENCY</b>						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ -	\$ 12,500	0.00%	Year-end adjustments are in process. Preliminary BWC will be included in the Sept report.
	Property Tax Revenue	-	-	91,059	0.00%	
	Miscellaneous Revenue	-	-	-	-	
	Interest	10	35	250	14.00%	
	<b>Total Revenue</b>	<b>10</b>	<b>35</b>	<b>103,809</b>	<b>0.03%</b>	
	Personnel Services	584	1,984	11,000	18.04%	
	Materials & Services	6,890	12,403	78,003	15.90%	
	Pool Tile	3,705	3,705	6,500	57.00%	
	Transfer Interfund Loan Payment	-	-	8,306	0.00%	
	<b>Total Expenditures</b>	<b>11,179</b>	<b>18,092</b>	<b>103,809</b>	<b>17.43%</b>	
<b>REVENUE AND EXPENDITURES</b>						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ -	\$ 2,500	0.00%	Year-end adjustments are in process. Preliminary BWC will be included in the Sept report.
	Interest	9	17	55	30.91%	
	OTEC Tree Replacement	-	-	1,000	0.00%	
	<b>Total Revenue</b>	<b>9</b>	<b>17</b>	<b>3,555</b>	<b>0.48%</b>	
	Personnel Services	-	-	1,000	0.00%	
	Materials & Services	-	-	2,555	0.00%	
	Contingency	-	-	-	-	
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>3,555</b>	<b>0.00%</b>		
<b>REVENUE, EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ -	\$ 68,000	0.00%	Year-end adjustments are in process. Preliminary BWC will be included in the Sept report.
	Interest	174	338	1,000	33.80%	
	<b>Total Revenue</b>	<b>174</b>	<b>338</b>	<b>69,000</b>	<b>0.49%</b>	
	Sidewalk Grants	2,919	3,745	35,628	10.51%	
	Sidewalk Construction	-	-	15,000	0.00%	
	Contingency	-	-	18,372	0.00%	
<b>Total Expenditures</b>	<b>2,919</b>	<b>3,745</b>	<b>69,000</b>	<b>5.43%</b>		

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Department	Description	August	YTD	Budget	Percent of Budget	Narrative
Playground & Park Improvement - Department 134	Beginning Working Capital	\$ -	\$ -	\$ 8,950	0.0%	Preliminary BWC will be included in the Sept report.
	Interest	27	52	100		
	Transfer from General Fund	-	4,500	4,500		
	<b>Total Revenue</b>	<b>\$ 27</b>	<b>\$ 4,552</b>	<b>\$ 13,550</b>	<b>33.6%</b>	
	Personnel Services	-	-	1,000	0.0%	
	Materials & Services	-	-	8,750	0.0%	
	Unappropriated Ending Fund Balance	-	-	3,800	0.0%	
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,550</b>	<b>0.0%</b>		
FAA Airport - Department 162	Beginning Working Capital	\$ -	\$ -	\$ -		Preliminary BWC will be included in the Sept report.
	Grant Income - FAA/Connect Oregon VI	-	-	500,000	0.0%	
	Transfer from GF - FAA Grant Match	-	7,500	7,500	100.0%	
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>\$ 507,500</b>	<b>1.5%</b>	
	Materials & Services	-	-	500,000	0.0%	
	Contingency	-	-	7,500	0.0%	
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 507,500</b>	<b>0.0%</b>		
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ -	\$ 40,000	0.0%	Preliminary BWC will be included in the Sept report. This revenue is from the repayment of old HUD loans. Loans are repaid when properties transfer interests.
	Revenues	118	227	1,500	15.1%	
	<b>Total Revenue</b>	<b>\$ 118</b>	<b>\$ 227</b>	<b>\$ 41,500</b>	<b>0.5%</b>	
	Big Deal Grants	-	-	5,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	36,500	0.0%	
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,500</b>	<b>0.0%</b>	
Skateboard Park Project - Department 171	Beginning Working Capital	\$ -	\$ -	\$ 4,410	0.0%	Preliminary BWC will be included in the Sept report.
	Revenues	9	17	45	37.8%	
	Expenditures	-	-	4,455	0.0%	

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<b>Lamp III Project - Department 174</b>	Beginning Working Capital	\$ -	\$ -	\$ 11,000	0.0%	Preliminary BWC will be included in the Sept report.
	Interest	-	-	-	-	
	Grants and Donations	-	-	10,000	0.0%	
	Transfer from the General Fund	-	30,000	30,000	100.0%	
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 51,000</b>	<b>58.8%</b>	
	Personnel Services	\$ -	\$ -	\$ 5,000	0.0%	
	Materials and Services	-	-	46,000	0.0%	
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,000</b>	<b>0.0%</b>		
<b>Drug Recognition - Department 705</b>	Drug Recognition Reimbursement	\$ -	\$ -	\$ 1,000	0.0%	
	Personnel Services	-	-	1,000	0.0%	
<b>Ice Cream Program - Department 706</b>	Beginning Working Capital	\$ -	\$ -	\$ 727	0.0%	Preliminary BWC will be included in the Sept report.
	Expenditures	-	-	727	0.0%	
<b>DARE Donations - Department 707</b>	Beginning Working Capital	\$ -	\$ -	\$ 410	0.0%	Preliminary BWC will be included in the Sept report.
	Expenditures	-	-	410	0.0%	
<b>Drug Dog Contributions - Department 708</b>	Beginning Working Capital	\$ -	\$ -	\$ 34,000	0.0%	Preliminary BWC will be included in the Sept report.
	Donations	-	-	10,000	0.0%	
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,000</b>	<b>0.0%</b>	
	Personnel Services	692	1,381	8,500	16.2%	
	Materials and Services	300	300	15,000	2.0%	
	Contingency	-	-	20,500	0.0%	
<b>Total Expenditures</b>	<b>\$ 992</b>	<b>\$ 1,681</b>	<b>\$ 44,000</b>	<b>3.8%</b>		
<b>CIS Wellness Grant - Department 714</b>	Beginning Working Capital	\$ -	\$ -	\$ 2,125	0.0%	Preliminary BWC will be included in the Sept report.
	Grants	-	-	-	-	
	Expenditures	201	201	2,125	9.5%	
<b>ODOT Car Seat - Department 718</b>	Beginning Working Capital	\$ -	\$ -	\$ 2,000	0.0%	Preliminary BWC will be included in the Sept report.
	Car Seat Sales/ODOT Grant	60	80	2,000	4.0%	
	Expenditures	312	312	4,000	7.8%	

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Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ -	\$ 890	0.0%	Preliminary BWC will be included in the Sept report.
	Donations/Candy Machine Sales	29	29	100	29.0%	
	Expenditures	12	12	990	1.2%	
Tactical Equipment - Dept 726	Beginning Working Capital	\$ -	\$ -	\$ 521		Preliminary BWC will be included in the Sept report.
	Materials and Services	-	-	521		
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ -	\$ 568	0.0%	Preliminary BWC will be included in the Sept report.
	Donations/Fundraising	-	366	-		
	Materials and Services	-	56	568	9.9%	
Police Reserve Program - Dept 728	Beginning Working Capital	\$ -	\$ -	\$ 88	0.0%	Preliminary BWC will be included in the Sept report.
	Materials & Services	-	-	88	0.0%	
Salt Lick Sculpture - Dept 729	Beginning Working Capital	\$ -	\$ -	\$ 1,000	0.0%	Preliminary BWC will be included in the Sept report.
	Materials & Services	-	-	1,000	0.0%	
Dog Park - Dept 730	Beginning Working Capital	\$ -	\$ -	\$ -		Preliminary BWC will be included in the Sept report.
	Grants/Donations	-	-	1,000	0.0%	
	Materials & Services	-	-	1,000	0.0%	
S.W.A.T. Equipment - Dept 731	Beginning Working Capital	\$ -	\$ -	\$ 2,376	0.0%	Preliminary BWC will be included in the Sept report.
	Grants/Donations	-	-	22,624	0.0%	
	S.W.A.T. Equipment	-	-	25,000	0.0%	
HBC Grant Pass-thru - Dept 733	Beginning Working Capital	\$ -	\$ -	\$ 5,000	0.0%	Preliminary BWC will be included in the Sept report.
	Grant Pass-Thru	-	-	5,000	0.0%	
Public Arts Program - Dept 735	Grant Revenue	\$ -	\$ -	\$ 5,000		Pass-thru grant for a feasibility study for the Central Building at the Middle School.
	Transfer from General Fund	-	4,000	4,000	100.0%	
	Public Art	-	-	9,000		
Drug Incinerator - Dept 737	Fundraising/Donations	\$ -	\$ 2,156			
	Drug Incinerator	-	-			
Elkhorn Industrial Park - Dept 176	Business Oregon Broadband Grant	\$ -	\$ -	\$ 137,000	0.0%	
	Economic Development Support	-	-	45,000	0.0%	
	Regional Infrastructure Grant	-	-	127,700	0.0%	
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 309,700</b>	<b>0.0%</b>	
	Fiber Optics	-	-	182,000	0.0%	
	Electrical Conduit	-	-	127,700	0.0%	
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 309,700</b>	<b>0.0%</b>	

City of Baker City  
Financial Report for the Internal Service and Capital Projects Funds  
Report for the Month Ending August 31, 2018  
17.0% of Year Elapsed

Fund	Description	August	YTD	Budget	Percent of Budget	Narrative
<b>Internal Service Funds</b>						
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
<b>Central Stores Fund - Fund 107</b>	Beginning Working Capital	\$ -	\$ -	\$ 255,000	0.0%	Preliminary BWC will be included in the Sept report.
	Sale of Inventory	33,498	49,517	173,100	28.6%	
	<b>Total Revenue</b>	<b>\$ 33,498</b>	<b>\$ 49,517</b>	<b>\$ 428,100</b>	<b>11.6%</b>	
	Inventory Purchases	3,484	18,128	150,000	12.1%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	228,100	0.0%	
	<b>Total Expenditures</b>	<b>\$ 3,484</b>	<b>\$ 18,128</b>	<b>\$ 428,100</b>	<b>4.2%</b>	
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
<b>Equip and Vehicle Operations - Fund 108</b>	Beginning Working Capital	\$ -	\$ -	\$ 280,000	0.0%	Preliminary BWC will be included in the Sept report.
	Equipment Charge	48,506	90,195	687,621	13.1%	
	Miscellaneous Income	-	-	5,000	0.0%	Proceeds from sale of equipment.
	Interest	432	986	6,000	16.4%	
	Transfer from Golf Cap Proj Fund - Cart Loan	981	1,962	7,852	25.0%	
	Transfer from Samo Swim Fund - Loan	-	-	8,306	0.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	35,929	0.0%	
	<b>Total Revenue</b>	<b>\$ 49,919</b>	<b>\$ 93,143</b>	<b>\$ 1,030,708</b>	<b>9.0%</b>	
	Personnel Services	9,308	23,117	196,819	11.7%	
	Materials and Services	9,365	33,294	199,508	16.7%	
	Transfer-Interfund Loan Golf Capital Imp Fund	-	-	-	#DIV/0!	
	Capital Outlay	-	146,925	203,000	72.4%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	231,381	0.0%	
<b>Total Expenditures</b>	<b>\$ 18,673</b>	<b>\$ 203,336</b>	<b>\$ 1,030,708</b>	<b>19.7%</b>		

City of Baker City  
 Financial Report for the Internal Service and Capital Projects Funds  
 Report for the Month Ending August 31, 2018  
 17.0% of Year Elapsed

Fund	Description	August	YTD	Budget	Percent of Budget	Narrative
<b>Capital Project Funds</b>						
<b>REVENUE, EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ -	\$ -	\$ 74,000	0.0%	Preliminary BWC will be included in the Sept report.
	Interest	188	361	1,200	30.1%	
	Grants and Donations	-	-	10,735	0.0%	
	Transfer from General Fund	-	20,000	20,000	100.0%	
	<b>Total</b>	<b>\$ 188</b>	<b>\$ 20,361</b>	<b>\$ 105,935</b>	<b>19.2%</b>	
	Materials and Services	-	-	1,000	0.0%	
	Fire & EMS PPE and Equipment	-	-	29,735	0.0%	
	Contingency	-	-	75,200	0.0%	
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 105,935</b>	<b>0.0%</b>	
Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ -	\$ 5,250	0.0%	Preliminary BWC will be included in the Sept report.
	Equipment Lease Payments	-	5,510	40,411	13.63%	
	Interest	20	101	120	84.2%	
	Golf Cart Lease Payment	-	1,250	10,000	12.50%	
	<b>Total Revenue</b>	<b>20</b>	<b>6,861</b>	<b>55,781</b>	<b>12.30%</b>	
	Capital Outlay	-	-	12,000	0.00%	Gator
	Interfund Loan Payment Equip. Fund Loan	-	-	35,929	0.00%	
	Interfund Loan Payment Equip. Fund Cart Ln	981	1,962	7,852	24.99%	
	<b>Total Expenditures</b>	<b>981</b>	<b>1,962</b>	<b>55,781</b>	<b>3.52%</b>	

**City of Baker City**  
**Financial Report for the Debt Service and Trust Funds**  
**Report for the Month Ending August 31, 2018**  
**17.0% of Year Elapsed**

Fund	Description	August	YTD	Budget	Percent of Budget	Narrative
<b>Debt Service Fund</b>						
<b>LID Repayment - Fund 110</b>	Beginning Working Capital	\$ -	\$ -	\$ 25,000	0.0%	Preliminary BWC will be included in the Sept report.
	Interest	43	89	300	29.7%	
	Improvement Dist Assessment	148	148	20,100	0.7%	
	<b>Total Revenue</b>	<b>\$ 191</b>	<b>\$ 237</b>	<b>\$ 45,400</b>	<b>0.5%</b>	
	Materials and Services	-	-	900	0.0%	
	Transfer to Silver's Fund	3,708	7,416	44,500	16.7%	
	<b>Total Expenditures &amp; Contingency</b>	<b>\$ 3,708</b>	<b>\$ 7,416</b>	<b>\$ 45,400</b>	<b>16.3%</b>	
<b>Wastewater Debt Service - Fund 136</b>	Transfer from Reclaimed Water - Fund 132	\$ -	\$ -	\$ 450,000	0.0%	Pending finalized year-end balance and amount of debt-reserve requirement.
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 450,000	0.0%	
<b>Trust Funds</b>						
<b>One Hundred Year Trust - Fund 113</b>	Beginning Working Capital	\$ -	\$ -	\$ 3,030	0.0%	Preliminary BWC will be included in the Sept report.
	Interest	6	12	60	20.0%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,090	0.0%	
<b>Mt. Hope Trust - Fund 114</b>	Beginning Working Capital	\$ -	\$ -	\$ 433,200	0.0%	Preliminary BWC will be included in the Sept report.
	Interest	861	1,662	9,950	16.7%	
	Golf Course Loan Payments	-	72,845	93,000	78.3%	
	<b>Total Revenue</b>	<b>\$ 861</b>	<b>\$ 74,507</b>	<b>\$ 536,150</b>	<b>13.9%</b>	
	Interest Transfer to GF	861	1,662	11,500	14.5%	
	Transfer to Golf Course Operations - Fund 132	-	72,845	73,000	99.8%	Interfund loan refinance.
	Unappropriated Ending Fund Balance	-	-	451,650	0.0%	
<b>Total</b>	<b>\$ 861</b>	<b>\$ 74,507</b>	<b>\$ 536,150</b>	<b>13.9%</b>		
<b>John Schmitz Trust - Fund 116</b>	Beginning Working Capital	\$ -	\$ -	\$ 274,061	0.0%	Preliminary BWC will be included in the Sept report.
	Interest	546	1,053	7,000	15.0%	
	<b>Total Revenue</b>	<b>\$ 546</b>	<b>\$ 1,053</b>	<b>\$ 281,061</b>	<b>0.4%</b>	
	Interest Transfer to General Fund	546	1,053	7,000	15.0%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
<b>Total Expenditures &amp; Contingency</b>	<b>\$ 546</b>	<b>\$ 1,053</b>	<b>\$ 281,061</b>	<b>0.4%</b>		
<b>Silvers Street Tree Trust - Fund 131</b>	Beginning Working Capital	\$ -	\$ -	\$ 703,000	0.0%	Preliminary BWC will be included in the Sept report.
	Interest	1,419	2,731	15,000	18.2%	
	Property Owner Contributions	-	-	-		
	Transfer from LID Fund for Loan Payment-Interest	280	569	2,722	20.9%	
	Transfer from LID Fund for Loan Payment	3,428	6,847	41,778	16.4%	
	<b>Total Revenue</b>	<b>\$ 5,127</b>	<b>\$ 10,147</b>	<b>\$ 762,500</b>	<b>1.3%</b>	
	Personnel Services	\$ -	\$ 607	\$ 4,500	13.5%	
	Street Trees	-	-	23,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	735,000	0.0%	
<b>Total Expenditures &amp; Contingency</b>	<b>\$ -</b>	<b>\$ 607</b>	<b>\$ 762,500</b>	<b>0.1%</b>		

**Ambulance Billings and Collections  
2018-19**

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	2017-18 Total	2016-17 Total
Medicare/Welfare															
Billings	\$ 140,731	\$ 126,911											\$ 267,642	\$ 1,276,068	\$ 1,042,404
Payments	-	12,063											12,063	429,701	419,510
General Insurance/SAIF															
Billings	43,894	41,598											85,492	404,803	302,805
Payments	-	3,362											3,362	294,479	203,018
Firemed Subscriptions															
Billings and Donations	5,795	6,793											12,588	92,074	85,944
Fire/Med Mgmt Fee*	(1,731)	(2,015)											(3,746)	(27,484)	(25,712)
Amount Due Baker City	4,064	4,778	-	-	-	-	-	-	-	-	-	-	8,842	64,590	60,232
Payments Received (Prior Month)*		4,064											4,064	64,590	55,845
New and Renewed Subscriptions	102	123													
Total Members	1,826	1,837												1,821	1,729
<b>Total Billings</b>	<b>\$ 190,420</b>	<b>\$ 175,302</b>	<b>\$ -</b>	<b>365,722</b>	<b>\$ 1,772,945</b>	<b>\$ 1,431,153</b>									
<b>Total Payments</b>	<b>\$ -</b>	<b>\$ 19,489</b>	<b>\$ -</b>	<b>19,489</b>	<b>\$ 788,770</b>	<b>\$ 678,373</b>									
<b>Payments Received for June and Prior Services**</b>	<b>\$ 68,860</b>	<b>\$ 29,199</b>													

**Percent Collections to Billings**

5%                      44%                      44%

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 2017-18 ytd total.

\*\*Based on the recommendation from the City's auditors ambulance receipts for services prior to June 30th received within two months of the fiscal year end will be included in revenue for the prior fiscal year.

\*\*\*2016-17 has been adjusted for ambulance services received in July/August 2017 for June 30, 2017 and prior services (\$54,534) *but not* for July/August 2016 receipts for June 30, 2016 and prior services. If this adjustment was made total receipts for 2016-17 would be decreased.