

City of Baker City
Financial Report for the General Fund
Report for the Month Ending August 31, 2019
17.0% of Year Elapsed

Fund/Department	Description	August	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ -	\$ 1,337,485	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Property Taxes	-	-	2,853,835	0.0%	
	Police Generated Revenue	1,776	1,866	40,500	4.6%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	28,933	33,917	750,000	4.5%	See ambulance summary - June & prior ambulance services received in July/August are now included in June 30, 2019 revenue.
	Cemetery	5,181	14,199	109,605	13.0%	
	Interest	1,162	3,287	24,000	13.7%	LGIP interest rate changed from 2.75% to 2.6% on August 9th.
	Generated Power Sales	7,626	7,626	51,500	14.8%	
	Franchise fees	8,829	8,829	688,500	1.3%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	20,629	39,850	235,402	16.9%	
	Airport Ground Leases and Gas Tax	1,049	5,252	36,300	14.5%	
	Cigarette/Liquor Taxes/State Sharing	-	-	291,690	0.0%	State payments are received monthly or quarterly.
	School Resource Office (SRO) Reimb 5J	-	-	73,200	0.0%	
	Admin Services Indirect Cost	51,076	100,686	400,000	25.2%	
	Other Revenue	1,917	9,399	101,175	9.3%	
	EMS Support	4,510	4,510	40,134		
	Economic Development Support	-	-	45,000	0.0%	
	SAFER Grant	2,381	2,381	148,645	1.6%	
	Police FEMA Grant	-	-	15,742	0.0%	
	OPEC Utility Incentive	-	-	3,678		
	Public Safety Fee	13,981	27,725	180,000	15.4%	
Total		\$ 149,050	\$ 259,527	\$ 7,426,391	3.5%	

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Fund/Department	Description	August	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 54,618	106,624	\$ 608,256	17.5%	
	Materials and Services	46,080	107,132	598,838	17.9%	
	City Hall Heating System	-	-	5,800	0.0%	
	Transfer to Fire Equip Reserve Fund 112	-	110,000	110,000	100.0%	
	Transfer to Samo Swim Fund 115	-	10,000	10,000	100.0%	
	Transfer to Golf Course Fund 123	-	40,000	40,000	100.0%	
	Transfer to Fund 162 FAA Match	-	2,500	2,500	100.0%	
	Transfer to Playground Imp Fund 134	-	14,500	14,500	100.0%	
	Transfer to Public Art	-	4,000	4,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Subtotal	\$ 100,698	\$ 394,756	\$ 1,493,894	26.4%	
Police	Personnel Services	\$ 142,722	\$ 304,891	\$ 2,045,763	14.9%	
	Materials and Services	16,755	35,012	248,710	14.1%	
	Police and Police Admin Car	-	10,009	58,220	17.2%	
	Subtotal	\$ 159,477	\$ 349,912	\$ 2,352,693	14.9%	
Fire	Personnel Services	\$ 158,047	\$ 332,887	\$ 1,957,568	17.0%	
	Materials and Services	20,316	43,399	199,959	21.7%	
	Subtotal	\$ 178,363	\$ 376,286	\$ 2,157,527	17.4%	
Cemetery	Personnel Services	\$ 1,947	\$ 4,528	\$ 24,311	18.6%	
	Materials and Services	11,303	20,012	150,141	13.3%	
	Subtotal	\$ 13,250	\$ 24,540	\$ 174,452	14.1%	
Parks	Personnel Services	\$ 1,703	\$ 2,944	\$ 21,879	13.5%	
	Materials and Services	6,344	13,219	99,282	13.3%	
	Park Improvements	-	-	-		
	Subtotal	\$ 8,047	\$ 16,163	\$ 121,161	13.3%	
Airport	Personnel Services	\$ 757	\$ 2,448	\$ 7,500	32.6%	
	Materials and Services	3,919	7,959	59,236	13.4%	
	Subtotal	\$ 4,676	\$ 10,407	\$ 66,736	15.6%	
Planning	Personnel Services	\$ 106	\$ 212	\$ 500	42.4%	
	Materials and Services	-	-	62,500	0.0%	The City contracts planning services from Baker County.
	Subtotal	\$ 106	\$ 212	\$ 63,000	0.3%	
Hydro Elect Plant	Personnel Services	\$ -	\$ -	\$ 1,500	0.0%	
	Materials and Services	515	516	8,272	6.2%	
	Subtotal	\$ 515	\$ 516	\$ 9,772	5.3%	

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EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 3,543	8,280	\$ 40,525	20.4%	
	Materials and Services	-	-	5,000	0.0%	
	Subtotal	\$ 3,543	\$ 8,280	\$ 45,525	18.2%	
All Departments	Personnel Services	363,443	762,814	4,707,802	16.2%	
	Materials and Services	105,232	227,249	1,431,938	15.9%	
	Capital Outlay	-	10,009	64,020	15.6%	
	Transfers	-	181,000	181,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	941,631	0.0%	
Grand Total		\$ 468,675	\$ 1,181,072	\$ 7,426,391	15.9%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending August 31, 2019
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Fund	Description	August	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ -	\$ 4,153,484	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Water Sales	270,110	527,906	3,032,044	17.4%	
	Interest	9,503	19,710	100,000	19.7%	
	Other Revenue	1,559	8,656	51,000	17.0%	
	Total	\$ 281,172	\$ 556,272	\$ 7,336,528	7.6%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 125,345	\$ 256,074	\$ 1,849,880	13.8%	
	Water Utility Construction	77,887	438,786	1,957,308	22.4%	
	Contingency	-	-	265,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	3,264,340	0.0%	
Total	\$ 203,232	\$ 694,860	\$ 7,336,528	9.5%		

REVENUE						
Fund	Description	August	YTD	Budget	Percent of Budget	Narrative
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ -	\$ 1,657,150	0.0%	
	Wastewater Service Charge	142,465	269,091	1,676,004	16.1%	
	Interest	4,006	8,171	20,000	40.9%	
	G Street LID Interest	-	-	1,000	0.0%	
	DEQ Loan Proceeds	-	-	9,700,000	0.0%	
	Other Revenue	5,165	13,612	48,782	27.9%	
Total	\$ 151,636	\$ 290,874	\$ 13,102,936	2.2%		
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 66,324	\$ 144,795	\$ 1,187,290	12.2%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Wastewater Construction	31,256	43,406	10,207,093	0.4%	
	Contingency	-	-	140,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	1,568,553	0.0%	
Total	\$ 97,580	\$ 188,201	\$ 13,102,936	1.4%		

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Fund	Description	August	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ -	\$ 7,600	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Transfer from the General Fund	-	40,000	40,000	100.0%	
Total		\$ -	\$ 40,000	\$ 47,600	84.0%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ 40	\$ 195	\$ 5,000	3.9%	
	Materials & Services	1,132	1,697	22,600	7.5%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	-		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 1,172	\$ 1,892	\$ 47,600	4.0%	

Fund	Description	August	YTD	Budget	Percent of Budget	Narrative	
REVENUE							
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ -	\$ 358,167	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.	
	City Permits	9,021	17,523	142,700	12.3%		
	County Permits	15,079	39,097	160,020	24.4%		
	Interest	1,120	2,288	11,000	20.8%		
	Other Revenue	2,482	5,491	28,964	19.0%		Includes the State surcharge pass through.
	Total	\$ 27,702	\$ 64,399	\$ 700,851	9.2%		
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE							
Building Inspections Fund - 127	Personnel Services	\$ 10,792	\$ 31,024	\$ 188,708	16.4%		
	Materials and Services	2,358	17,801	150,732	11.8%		
	Contingency	-	-	80,000	0.0%		
	Unappropriated Ending Fund Balance	-	-	281,411	0.0%		
Total		\$ 13,150	\$ 48,825	\$ 700,851	7.0%		

City of Baker City
Financial Report for the Special Revenue Funds
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Fund	Description	August	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ -	\$ 1,570,259	0.00%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Property Taxes	-	-	637,296	0.00%	
	State Gas Tax	45,602	45,602	737,153	6.19%	
	Surface Trans Project	-	-	122,696	0.00%	
	Interest	2,968	6,377	25,000	25.51%	
	Other Revenue	3,061	3,261	15,891	20.52%	
	Transfer from Sidewalk Fund	-	-	-	-	
	Total Revenue	\$ 51,631	\$ 55,240	\$ 3,108,295	1.78%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 153,028	\$ 248,764	\$ 1,113,801	22.33%	
	Storm Water Maintenance	93	3,718	217,298	1.71%	
	Preventative Maintenance	300,678	304,133	706,947	43.02%	
	Street Lighting	611	6,741	105,526	6.39%	
	Snow and Ice Control	76	134	100,445	0.13%	
	Street Construction	10	22	7,040	0.31%	
	Contingency	-	-	195,000	-	
	Unappropriated Ending Fund Balance	-	-	662,238	0.00%	
		Total Expenditures	\$ 454,496	\$ 563,512	\$ 3,108,295	18.13%
REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ -	\$ -	-	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Property Tax Revenue	-	-	94,666	0.00%	
	Miscellaneous Revenue	-	-	-	-	
	Transfer from the General Fund	-	10,000	10,000	100.00%	
	Interest	8	6	100	6.00%	
	Total Revenue	8	10,006	104,766	9.55%	
	Personnel Services	464	575	11,000	5.23%	
	Materials & Services	2,458	5,953	82,928	7.18%	
	Transfer Interfund Loan Payment	-	-	8,420	0.00%	
Contingency	-	-	2,418	0.00%		
	Total Expenditures	2,922	6,528	104,766	6.23%	
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ -	\$ 3,400	0.00%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Interest	10	21	100	21.00%	
	OTEC Tree Replacement/Misc Revenue	-	5	500	1.00%	
	Total Revenue	10	26	4,000	0.65%	
	Personnel Services	-	-	500	0.00%	
	Materials & Services	-	-	2,250	0.00%	
	Contingency	-	-	1,250	-	
	Total Expenditures	-	-	4,000	0.00%	
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ -	\$ 69,176	0.00%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Interest	153	322	1,500	21.47%	
	Total Revenue	153	322	70,676	0.46%	
	Sidewalk Grants	4,936	10,242	34,400	29.77%	
	Sidewalk Construction	318	318	15,000	2.12%	
	Contingency	-	-	5,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	16,276	-	
	Total Expenditures	5,254	10,560	70,676	14.94%	
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Elkhorn Ind. Park - Econ/Community Dev.	Beginning Working Capital	\$ -	\$ -	\$ 22,077	0.00%	
	Industrial Park Lot Sales	-	-	-	-	
	Interest	51	104	600	17.33%	
	Total Revenue	51	104	22,677	0.46%	
	Economic/Community Development	-	-	22,677	0.00%	
	Contingency	-	-	-	-	
	Total Expenditures	-	-	22,677	0.00%	

City of Baker City
Financial Report for the Special Revenue Grant Funds
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Department	Description	August	YTD	Budget	Percent of Budget	Narrative
Playground & Park Improvement - Department 134	Beginning Working Capital	\$ -	\$ -	\$ 15,070	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Interest	126	210	200	105.0%	
	All Abilities Equipment Grant and Donations	5,416	5,416	37,740		
	Miscellaneous Income	-	-	-		
	Transfer from General Fund	-	14,500	14,500	100.0%	
	Total Revenue	\$ 5,542	\$ 20,126	\$ 67,510	29.8%	
	Personnel Services	-	-	1,000	0.0%	
	Materials & Services	-	-	66,510	0.0%	
	Unappropriated Ending Fund Balance	-	-	-		
Total Expenditures	\$ -	\$ -	\$ 67,510	0.0%		
FAA Airport - Department 162	Beginning Working Capital	\$ -	\$ -	\$ 16,980		Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	FAA Grant	-	-	1,447,040	0.0%	
	COAR Grant	-	-	142,122	0.0%	
	Transfer from GF - FAA Grant Match	-	2,500	2,500	100.0%	
	Total Revenue	\$ -	\$ 2,500	\$ 1,608,642	0.2%	
	Materials & Services	818,780	818,780	1,589,162	51.5%	
	Contingency	-	-	19,480	0.0%	
Total Expenditures	\$ 818,780	\$ 818,780	\$ 1,608,642	50.9%		
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ -	\$ 56,439	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Interest	129	265	1,500	17.7%	
	Total Revenue	\$ 129	\$ 265	\$ 57,939	0.5%	
	Big Deal Grants	500	500	5,000	10.0%	
	Unappropriated Ending Fund Balance	-	-	52,939	0.0%	
Total Expenditures	\$ 500	\$ 500	\$ 57,939	0.9%		
Skateboard Park Project - Department 171	Beginning Working Capital	\$ -	\$ -	\$ 4,436	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Revenues	10	20	115	17.4%	
	Expenditures	-	-	4,551	0.0%	
Lamp III Project - Department 174	Beginning Working Capital	\$ -	\$ -	\$ 41,638	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Interest	-	-	-		
	Grants and Donations	-	-	10,000	0.0%	
	Total Revenue	\$ -	\$ -	\$ 51,638	0.0%	
	Personnel Services	\$ -	\$ -	\$ 5,000	0.0%	
	Materials and Services	416	416	46,638	0.9%	
Total Expenditures	\$ 416	\$ 416	\$ 51,638	0.8%		
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	0.0%	
	Expenditures	-	-	727	0.0%	
DARE Donations - Department 707	Beginning Working Capital	\$ -	\$ -	\$ 410	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Expenditures	-	-	410	0.0%	
Drug Dog Contributions - Department 708	Beginning Working Capital	\$ -	\$ -	\$ 55,000	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Donations	-	223	30,000	0.7%	
	Total Revenue	\$ -	\$ 223	\$ 85,000	0.3%	
	Personnel Services	731	1,446	8,567	16.9%	
	Materials and Services	535	785	19,200	4.1%	
	K9 Police Vehicle	-	-	30,000	0.0%	
	Contingency	-	-	27,233	0.0%	
Total Expenditures	\$ 1,266	\$ 2,231	\$ 85,000	2.6%		
Bullet Proof Vest Grant - Department 710	Revenue	\$ 2,100	\$ 2,100	\$ -		
	Materials and Services	-	-	-		
ODOT Grants - Department 713	Beginning Working Capital	\$ -	\$ -	\$ 10		Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Revenue	-	-	-		
	Expenditures	-	-	10		
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ -	\$ -	\$ 1,449	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Grants	-	-	750		
	Expenditures	-	-	2,199	0.0%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ -	\$ 2,000	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Car Seat Sales/ODOT Grant	130	210	2,000	10.5%	
	Expenditures	-	160	4,000	4.0%	

City of Baker City
Financial Report for the Special Revenue Grant Funds
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Department	Description	August	YTD	Budget	Percent of Budget	Narrative
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ -	\$ 890	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Donations/Candy Machine Sales	-	-	100	0.0%	
	Expenditures	-	-	990	0.0%	
Tactical Equipment - Dept 726	Beginning Working Capital	\$ -	\$ -	\$ 521	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Miscellaneous Income	-	-	-	-	
	Materials and Services	-	-	521	0.0%	
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ -	\$ 194	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Donations/Fundraising	-	-	-	-	
	Materials and Services	-	-	194	0.0%	
Police Reserve Program - Dept 728	Beginning Working Capital	\$ -	\$ -	\$ 88	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Materials & Services	-	-	88	0.0%	
Salt Lick Sculpture - Dept 729	Beginning Working Capital	\$ -	\$ -	\$ 1,000	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Materials & Services	-	-	1,000	0.0%	
Dog Park - Dept 730	Beginning Working Capital	\$ -	\$ -	\$ 932	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Grants/Donations	-	-	-	-	
	Materials & Services	-	-	932	0.0%	
S.W.A.T. Equipment - Dept 731	Beginning Working Capital	\$ -	\$ -	\$ 2,376	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Grants/Donations	-	-	22,624	0.0%	
	S.W.A.T. Equipment	-	-	25,000	0.0%	
Public Arts Program - Dept 735	Beginning Working Capital	\$ -	\$ -	\$ 2,000		Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Grants and Donations	500	500	5,000	10.0%	
	Transfer from General Fund	-	4,000	4,000	100.0%	
	Public Art	-	-	11,000		
Police Transient Fund - Dept 736	Beginning Working Capital	\$ -	\$ -	\$ 400		Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Transportation Assistance	-	-	400		
Drug Incinerator - Dept 737	Beginning Working Capital	\$ -	\$ -	\$ 3,132		Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Fundraising/Donations	-	-	2,000		
	Drug Incinerator	-	-	5,132		
Shop-with-a-Cop Program - Dept 738	Fundraising/Donations	\$ -	\$ -	\$ -		
	Materials & Services	-	-	-		
Elkhorn Industrial Park - Dept 176	Interest	\$ -	\$ -	\$ -		
	Regional Infrastructure Grant	-	-	20,000	0.0%	
	Total Revenue	\$ -	\$ -	\$ 20,000	0.0%	
	Public Works Labor	107	107	20,000	0.5%	
	Electrical Conduit	-	-	20,000	0.0%	
	Total Expenditures	\$ 107	\$ 107	\$ 40,000	0.3%	

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending August 31, 2019
17.0% of Year Elapsed

Fund	Description	August	YTD	Budget	Percent of Budget	Narrative
Internal Service Funds						
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Central Stores Fund - Fund 107	Beginning Working Capital	\$ -	\$ -	\$ 265,000	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Sale of Inventory	29,984	44,130	201,250	21.9%	
	Total Revenue	\$ 29,984	\$ 44,130	\$ 466,250	9.5%	
	Inventory Purchases	3,242	35,026	180,000	19.5%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	236,250	0.0%	
	Total Expenditures	\$ 3,242	\$ 35,026	\$ 466,250	7.5%	
	EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE					
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ -	\$ 242,000	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Equipment Charge	66,104	120,208	823,759	14.6%	
	Miscellaneous Income	-	-	5,000	0.0%	Proceeds from sale of equipment.
	Interest	575	1,199	6,000	20.0%	
	Transfer from Golf Cap Proj Fund - Cart Loan	981	1,962	7,852	25.0%	
	Transfer from Samo Swim Fund - Loan	-	-	8,420	0.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	35,297	0.0%	
	Total Revenue	\$ 67,660	\$ 123,369	\$ 1,128,328	10.9%	
	Personnel Services	12,245	27,523	203,634	13.5%	
	Materials and Services	18,733	30,801	204,615	15.1%	
	Bucket Truck	-	32,224	30,000	107.4%	
	Mechanics Service Truck	-	-	30,000	0.0%	
	Crackfill Machine	-	-	70,000	0.0%	
	10 Yard Dump Truck	-	-	40,000	0.0%	
	1 Ton Dual Axle Flatbed	-	-	10,000	0.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	340,079	0.0%	
	Total Expenditures	\$ 30,978	\$ 90,548	\$ 1,128,328	8.0%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending August 31, 2019
 17.0% of Year Elapsed

Fund	Description	August	YTD	Budget	Percent of Budget	Narrative	
Capital Project Funds							
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE							
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ -	\$ -	\$ 61,900	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.	
	Interest	334	455	1,500	30.3%		
	Grants and Donations	-	-	90,000	0.0%		
	Miscellaneous Income	-	-	5,000	0.0%		
	Transfer from General Fund	-	110,000	110,000	100.0%		
	Total	\$ 334	\$ 110,455	\$ 268,400	41.2%		
	Travel for Ambulance	\$ 148	\$ 148	\$ -			
	Turnouts	-	-	12,000	0.0%		
	Fire & EMS PPE and Equipment	-	-	13,000	0.0%		
	Ambulance	5,009	5,009	180,000	2.8%		Down Payment
	Contingency	-	-	63,400	0.0%		
	Total	\$ 5,157	\$ 5,157	\$ 268,400	1.9%		
	Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ -	\$ 9,000		0.0%
Equipment Lease Payments		-	-	43,649	0.00%		
Interest		3	9	500	1.8%		
Golf Cart Lease Payment		-	-	10,000	0.00%		
Total Revenue		3	9	63,149	0.01%		
Materials & Services		-	-	5,000	0.00%		
Gator Purchase		-	-	15,000	0.00%		
Interfund Loan Payment Equip. Fund Loan		-	-	35,297	0.00%		
Interfund Loan Payment Equip. Fund Cart Ln		981	1,962	7,852	24.99%		
Total Expenditures		981	1,962	63,149	3.11%		

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending August 31, 2019
17.0% of Year Elapsed

Fund	Description	August	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repayment - Fund 110	Beginning Working Capital	\$ -	\$ -	\$ 6,500	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Interest	120	529	4,870	10.9%	
	Improvement Dist Assessment	263	2,412	14,130	17.1%	
	Total Revenue	\$ 383	\$ 2,941	\$ 25,500	11.5%	
	Materials and Services	-	11	900	1.2%	
	Transfer to Silver's Fund	2,050	4,100	24,600	16.7%	
	Total Expenditures & Contingency	\$ 2,050	\$ 4,111	\$ 25,500	16.1%	
Wastewater Debt Service - Fund 136	Beginning Cash Reserve	\$ -	\$ -	\$ 450,000	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 450,000	0.0%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ -	\$ 3,112	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Interest	7	14	90	15.6%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,202	0.0%	
Mt. Hope Trust - Fund 114	Beginning Working Capital	\$ -	\$ -	\$ 451,312	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Interest	1,029	2,103	13,000	16.2%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 1,029	\$ 2,103	\$ 484,312	0.4%	
	Interest Transfer to GF	1,029	2,103	14,505	14.5%	
	Unappropriated Ending Fund Balance	-	-	469,807	0.0%	
Total	\$ 1,029	\$ 2,103	\$ 484,312	0.4%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ -	\$ 274,061	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Interest	623	1,274	8,500	15.0%	
	Total Revenue	\$ 623	\$ 1,274	\$ 282,561	0.5%	
	Interest Transfer to General Fund	623	1,274	8,500	15.0%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
	Total Expenditures & Contingency	\$ 623	\$ 1,274	\$ 282,561	0.5%	
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ -	\$ 761,940	0.0%	Year-end adjustments are in process. Preliminary BWC will be included in the Oct. report.
	Interest	1,751	3,571	19,500	18.3%	
	Transfer from LID Fund for Loan Payment-Interest	197	402	2,071	19.4%	
	Transfer from LID Fund for Loan Payment	1,853	3,698	22,529	16.4%	
	Total Revenue	\$ 3,801	\$ 7,671	\$ 806,040	1.0%	
	Personnel Services	\$ -	\$ -	\$ 4,500	0.0%	
	Street Trees and Street Tree Planting	-	90	20,500	0.4%	
	Unappropriated Ending Fund Balance	-	-	781,040	0.0%	
Total Expenditures & Contingency	\$ -	\$ 90	\$ 806,040	0.0%		

**Ambulance Billings and Collections
2019-20**

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	2018-19 Total	2017-18 Total	2016-17 Total
Medicare/Welfare																
Billings	\$ 137,224	\$ 100,696											\$ 237,920	\$ 1,701,667	\$ 1,276,068	\$ 1,042,404
Payments	26,334	39,106											65,440	433,620	429,701	419,510
General Insurance/SAIF																
Billings	44,331	10,194											54,525	538,156	404,803	302,805
Payments	19,541	19,211											38,752	239,643	294,479	203,018
Firemed Subscriptions																
Billings and Donations	8,799	8,500											17,299	96,458	92,074	85,944
Fire/Med Mgmt Fee*	(2,469)	(2,535)											(5,004)	(28,802)	(27,484)	(25,712)
Amount Due Baker City	6,330	5,965											12,295	67,656	64,590	60,232
Payments Received (Prior Month)*		6,330											6,330	62,534	64,590	55,845
New and Renewed Subscriptions	138	138														
Total Members	1,940	1,942													1,821	1,729
Total Billings	\$ 190,354	\$ 119,390	\$ -	\$ 309,744	\$ 2,336,281	\$ 1,772,945	\$ 1,431,153									
Total Payments	\$ 45,875	\$ 64,647	\$ -	\$ 110,522	\$ 735,797	\$ 788,770	\$ 678,373									
Payments Received for June and Prior Services**	\$ (40,891)	\$ (35,714)												76,605		
Adjusted Revenue	\$ 4,984	\$ 28,933												812,402		
Percent Collections to Billings													36%	44%	44%	44%
Percent Collections to Billings with July and August payments for June and prior services.													11%			

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.