

**City of Baker City
Financial Report for the General Fund
Report for the Month Ending January 31, 2020
58.9% of Year Elapsed**

Fund/Department	Description	January	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,119,182	\$ 1,337,485	83.7%	The difference in beginning working capital is due to the Baker School District 5J School Resource Officer reimbursement for a quarter; the Baker County economic development reimbursement for three months; the SAFER grant reimbursement for two quarters; and property tax revenues (due to litigation) not being received within 60 days of year-end which is a requirement for accrual. In addition, unanticipated expenditures incurred the last two weeks of June accounted for an additional \$20,000 difference (included in Budget Resolutions approved by Council). This is vehicle impound fees, court fines, and parking violations. See ambulance summary - June & prior ambulance services received in July/August are now included in June 30, 2019 revenue. LGIP interest rate is currently 2.25%. Franchises are received monthly or quarterly. State payments are received monthly or quarterly. \$22,000 was due from Baker County for the 2018-19 FY but was not received within 60 days of year end; and therefore, was not susceptible to accrual.
	Property Taxes	41,898	2,675,879	2,853,835	93.8%	
	Police Generated Revenue	1,741	14,303	40,500	35.3%	
	Ambulance	72,775	420,200	750,000	56.0%	
	Cemetery	3,684	37,873	109,605	34.6%	
	Interest	3,862	14,137	24,000	58.9%	
	Generated Power Sales	2,275	26,278	51,500	51.0%	
	Franchise fees	32,578	308,943	688,500	44.9%	
	Water/Wastewater "Franchise" Fee	18,946	143,468	235,402	60.9%	
	Airport Ground Leases and Gas Tax	2,258	23,367	36,300	64.4%	
	Cigarette/Liquor Taxes/State Sharing	19,323	106,757	291,690	36.6%	
	School Resource Office (SRO) Reimb 5J	-	33,838	73,200	46.2%	
	Ford Family Grant	-	1,000	-		
	Admin Services Indirect Cost	26,188	237,448	400,000	59.4%	
	Other Revenue	30,899	90,822	101,175	89.8%	
	EMS Support	-	5,115	40,134		
	Economic Development Support	-	44,500	45,000	98.9%	
	SAFER Grant	45,325	114,764	148,645	77.2%	
	CLG Grant	-	4,000	-		
	Police FEMA Grant	-	-	15,742	0.0%	
OTEC Utility Incentive	-	3,070	3,678			
Public Safety Fee	14,577	92,824	180,000	51.6%		
Total		\$ 316,329	\$ 5,517,768	\$ 7,426,391	74.3%	

City of Baker City
Financial Report for the General Fund
Report for the Month Ending January 31, 2020
58.9% of Year Elapsed

Fund/Department	Description	January	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 52,651	365,507	\$ 608,256	60.1%	
	Materials and Services	51,680	345,419	598,838	57.7%	
	CLG Pass-thru Grant	-	4,000	-	0.0%	
	City Hall Heating System	-	3,550	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		\$ 104,331	\$ 899,476	\$ 1,493,894	60.2%
Police	Personnel Services	\$ 192,103	\$ 1,119,396	\$ 2,045,763	54.7%	
	Materials and Services	25,151	135,834	248,710	54.6%	
	Prep Work for Generator	8,860	10,029	23,220	43.2%	
	Police and Police Admin Car	1,583	33,457	58,220	57.5%	
	Subtotal	\$ 227,697	\$ 1,298,716	\$ 2,375,913	54.7%	
Fire	Personnel Services	\$ 185,530	\$ 1,173,152	\$ 1,957,568	59.9%	
	Materials and Services	37,763	178,967	199,959	89.5%	
	Subtotal	\$ 223,293	\$ 1,352,119	\$ 2,157,527	62.7%	
Cemetery	Personnel Services	\$ 931	\$ 12,895	\$ 24,311	53.0%	
	Materials and Services	9,248	65,010	150,141	43.3%	
	Subtotal	\$ 10,179	\$ 77,905	\$ 174,452	44.7%	
Parks	Personnel Services	\$ 2,312	\$ 11,711	\$ 21,879	53.5%	
	Materials and Services	6,450	46,575	99,282	46.9%	
	Park Improvements	-	-	-		
	Subtotal	\$ 8,762	\$ 58,286	\$ 121,161	48.1%	
Airport	Personnel Services	\$ 1,464	\$ 11,762	\$ 7,500	156.8%	
	Materials and Services	4,627	39,955	59,236	67.5%	
	Subtotal	\$ 6,091	\$ 51,717	\$ 66,736	77.5%	
Planning	Personnel Services	\$ -	\$ 850	\$ 500	170.0%	
	Materials and Services	-	-	62,500	0.0%	The City contracts planning services from Baker County.
	Subtotal	\$ -	\$ 850	\$ 63,000	1.3%	
Hydro Elect Plant	Personnel Services	\$ -	\$ 48	\$ 1,500	3.2%	
	Materials and Services	528	3,010	8,272	36.4%	
	Subtotal	\$ 528	\$ 3,058	\$ 9,772	31.3%	

City of Baker City
 Financial Report for the General Fund
 Report for the Month Ending January 31, 2020
 58.9% of Year Elapsed

Fund/Department	Description	January	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 3,697	26,630	\$ 40,525	65.7%	
	Materials and Services	-	1,082	5,000	21.6%	
	Subtotal	\$ 3,697	\$ 27,712	\$ 45,525	60.9%	
All Departments	Personnel Services	438,688	2,721,951	4,707,802	57.8%	
	Materials and Services	135,447	815,852	1,431,938	57.0%	
	Capital Outlay	10,443	51,036	64,020	79.7%	
	Transfers	-	181,000	181,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	941,631	0.0%	
Grand Total		\$ 584,578	\$ 3,769,839	\$ 7,426,391	50.8%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending January 31, 2020
58.9% of Year Elapsed

Fund	Description	January	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104						
	Beginning Working Capital	\$ -	\$ 4,415,215	\$ 4,153,484	106.3%	
	Water Sales	226,721	1,857,040	3,032,044	61.2%	
	Interest	8,131	60,906	100,000	60.9%	
	Other Revenue	1,282	38,467	51,000	75.4%	
Total		\$ 236,134	\$ 6,371,628	\$ 7,336,528	86.8%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104						
	Water Utility Maintenance	\$ 141,309	\$ 918,574	\$ 1,849,880	49.7%	
	Water Utility Construction	24,269	783,625	1,957,308	40.0%	Includes IFA debt payment of \$123,690.
	Contingency	-	-	265,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	3,264,340	0.0%	
Total		\$ 165,578	\$ 1,702,199	\$ 7,336,528	23.2%	
REVENUE						
Wastewater Fund - 105						
	Beginning Working Capital	\$ -	\$ 1,914,284	\$ 1,657,150	115.5%	
	Wastewater Service Charge	152,201	1,012,251	1,676,004	60.4%	
	Interest	3,821	26,238	20,000	131.2%	
	G Street LID Interest	-	555	1,000	55.5%	
	DEQ Loan Proceeds	-	-	9,700,000	0.0%	
	Other Revenue	10,240	71,809	48,782	147.2%	
Total		\$ 166,262	\$ 3,025,137	\$ 13,102,936	23.1%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105						
	Wastewater Maintenance Department	\$ 103,594	\$ 606,944	\$ 1,187,290	51.1%	
	Wastewater Construction	11,659	230,812	10,207,093	2.3%	Includes \$123,017 land purchase.
	Contingency	-	-	140,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	1,568,553	0.0%	
Total		\$ 115,253	\$ 837,756	\$ 13,102,936	6.4%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending January 31, 2020
58.9% of Year Elapsed

Fund	Description	January	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ 8,001	\$ 7,600	105.3%	
	Transfer from the General Fund	-	40,000	40,000	100.0%	
Total		\$ -	\$ 48,001	\$ 47,600	100.8%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ 207	\$ 531	\$ 5,000	10.6%	
	Materials & Services	1,490	6,005	22,600	26.6%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	-	-	
	Unappropriated Ending Fund Balance	-	-	-	-	
Total		\$ 1,697	\$ 6,536	\$ 47,600	13.7%	

Fund	Description	January	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 411,489	\$ 358,167	114.9%	
	City Permits	10,876	61,607	142,700	43.2%	
	County Permits	15,497	262,543	160,020	164.1%	
	Interest	1,031	7,923	11,000	72.0%	
	Other Revenue	2,222	30,672	28,964	105.9%	Includes the State surcharge pass through.
	Total		\$ 29,626	\$ 774,234	\$ 700,851	110.5%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 15,533	\$ 101,681	\$ 188,708	53.9%	
	Materials and Services	39,901	199,519	210,732	94.7%	This line item was increased \$60,000 by Resolution 3850.
	Contingency	-	-	20,000	0.0%	This line item was decreased \$60,000 by Resolution 3850.
	Unappropriated Ending Fund Balance	-	-	281,411	0.0%	
Total		\$ 55,434	\$ 301,200	\$ 700,851	43.0%	

City of Baker City
 Financial Report for the Special Revenue Funds
 Report for the Month Ending January 31, 2020
 58.9% of Year Elapsed

Fund	Description	January	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 1,479,133	\$ 1,570,259	94.20%	
	Property Taxes	9,810	626,523	637,296	98.31%	
	State Gas Tax	62,216	364,312	737,153	49.42%	
	Surface Trans Project	-	115,334	122,696	94.00%	
	Interest	3,003	19,172	25,000	76.69%	
	Other Revenue	180	8,691	15,891	54.69%	
	Transfer from Sidewalk Fund	-	-	-	-	
	Total Revenue	\$ 75,209	\$ 2,613,165	\$ 3,108,295	84.07%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 37,352	\$ 522,038	\$ 1,113,801	46.87%	
	Storm Water Maintenance	4,840	18,374	217,298	8.46%	
	Preventative Maintenance	1,658	329,109	706,947	46.55%	
	Street Lighting	13,550	58,426	105,526	55.37%	
	Snow and Ice Control	11,330	53,666	100,445	53.43%	
	Street Construction	9	2,092	7,040	29.72%	
	Contingency	-	-	195,000	-	
	Unappropriated Ending Fund Balance	-	-	662,238	0.00%	
	Total Expenditures	\$ 68,739	\$ 983,705	\$ 3,108,295	31.65%	
REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ (1,768)	\$ -	-	
	Property Tax Revenue	1,401	89,470	94,666	94.51%	
	Miscellaneous Revenue	-	-	-	-	
	Transfer from the General Fund	-	10,000	10,000	100.00%	
	Interest	87	190	100	190.00%	
	Total Revenue	1,488	97,892	104,766	93.44%	
	Personnel Services	1,790	10,308	11,000	93.71%	
	Materials & Services	6,545	39,376	82,928	47.48%	
	Transfer Interfund Loan Payment	-	8,420	8,420	100.00%	
	Contingency	-	-	2,418	0.00%	
	Total Expenditures	8,335	58,104	104,766	55.46%	
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,483	\$ 3,400	131.85%	
	Interest	9	66	100	66.00%	
	OTEC Tree Replacement/Misc Revenue	-	705	500	141.00%	
	Total Revenue	9	5,254	4,000	131.35%	
	Personnel Services	-	-	500	0.00%	
	Materials & Services	-	143	2,250	6.36%	
	Contingency	-	-	1,250	-	
	Total Expenditures	-	143	4,000	3.58%	
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 71,529	\$ 69,176	103.40%	
	Interest	98	873	1,500	58.20%	
	Total Revenue	98	72,402	70,676	102.44%	
	Sidewalk Grants	710	12,743	34,400	37.04%	
	Sidewalk Construction	-	5,082	15,000	33.88%	
	Contingency	-	-	5,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	16,276	-	
	Total Expenditures	710	17,825	70,676	25.22%	
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Elkhorn Ind. Park - Econ/Community Dev.	Beginning Working Capital	\$ -	\$ 22,338	\$ 22,077	101.18%	
	Industrial Park Lot Sales	-	-	-	-	
	Interest	41	317	600	52.83%	
	Total Revenue	41	22,655	22,677	99.90%	
	Economic/Community Development	-	104	22,677	0.46%	
	Contingency	-	-	-	-	
	Total Expenditures	-	104	22,677	0.46%	

City of Baker City
Financial Report for the Special Revenue Grant Funds
Report for the Month Ending January 31, 2020
58.9% of Year Elapsed

Department	Description	January	YTD	Budget	Percent of Budget	Narrative
Playground & Park Improvement - Department 134	Beginning Working Capital	\$ -	\$ 35,480	\$ 15,070	235.4%	
	Interest	218	1,038	200	519.0%	
	All Abilities Equipment Grant and Donations	-	69,156	37,740		
	Miscellaneous Income	-	-	-		
	Transfer from General Fund	-	14,500	14,500	100.0%	
	Total Revenue	\$ 218	\$ 120,174	\$ 67,510	178.0%	
	Personnel Services	516	803	1,000	80.3%	
	Materials & Services	52	80	66,510	0.1%	
	Unappropriated Ending Fund Balance	-	-	-		
	Total Expenditures	\$ 568	\$ 883	\$ 67,510	1.3%	
FAA Airport - Department 162	Beginning Working Capital	\$ -	\$ 19,269	\$ 16,980		
	FAA Grant	-	1,036,357	1,447,040	71.6%	
	COAR Grant	-	72,689	142,122	51.1%	
	Transfer from GF - FAA Grant Match	-	2,500	2,500	100.0%	
	Total Revenue	\$ -	\$ 1,130,815	\$ 1,608,642	70.3%	
	Materials & Services	-	1,352,756	1,589,162	85.1%	
	Contingency	-	-	19,480	0.0%	
	Total Expenditures	\$ -	\$ 1,352,756	\$ 1,608,642	84.1%	
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ 57,081	\$ 56,439	101.1%	
	Interest	105	805	1,500	53.7%	
	Total Revenue	\$ 105	\$ 57,886	\$ 57,939	99.9%	
	Big Deal Grants	-	500	5,000	10.0%	
	Unappropriated Ending Fund Balance	-	-	52,939	0.0%	
	Total Expenditures	\$ -	\$ 500	\$ 57,939	0.9%	
Skateboard Park Project - Department 171	Beginning Working Capital	\$ -	\$ 4,438	\$ 4,436	100.0%	
	Revenues	12,543	25,416	115	22100.9%	
	Expenditures	-	-	4,551	0.0%	
Lamp III Project - Department 174	Beginning Working Capital	\$ -	\$ 41,638	\$ 41,638	100.0%	
	Interest	-	-	-		
	Grants and Donations	-	-	10,000	0.0%	
	Total Revenue	\$ -	\$ 41,638	\$ 51,638	80.6%	
	Personnel Services	\$ -	\$ -	\$ 5,000	0.0%	
	Materials and Services	470	2,443	46,638	5.2%	
Total Expenditures	\$ 470	\$ 2,443	\$ 51,638	4.7%		
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	\$ -	\$ 410	\$ 410	100.0%	
	Expenditures	-	-	410	0.0%	
Drug Dog Contributions - Department 708	Beginning Working Capital	\$ -	\$ 57,046	\$ 55,000	103.7%	
	Donations	27	45,861	30,000	152.9%	
	Total Revenue	\$ 27	\$ 102,907	\$ 85,000	121.1%	
	Personnel Services	891	5,262	8,567	61.4%	
	Materials and Services	1,212	8,762	19,200	45.6%	
	K9 Police Vehicle	-	20,970	30,000	69.9%	
	Contingency	-	-	27,233	0.0%	
Total Expenditures	\$ 2,103	\$ 34,994	\$ 85,000	41.2%		
Bullet Proof Vest Grant - Department 710	Revenue	\$ -	\$ 2,100	\$ -		
	Materials and Services	-	-	-		
ODOT Grants - Department 713	Beginning Working Capital	\$ -	\$ 10	\$ 10		
	Revenue	-	-	-		
	Expenditures	-	-	10		
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ -	\$ 1,449	\$ 1,449	100.0%	
	Grants	-	-	750		
	Expenditures	-	202	2,199	9.2%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,714	\$ 2,000	135.7%	
	Car Seat Sales/ODOT Grant	100	480	2,000	24.0%	
	Expenditures	483	1,520	4,000	38.0%	

City of Baker City
Financial Report for the Special Revenue Grant Funds
Report for the Month Ending January 31, 2020
58.9% of Year Elapsed

Department	Description	January	YTD	Budget	Percent of Budget	Narrative
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 889	\$ 890	99.9%	
	Donations/Candy Machine Sales	-	98	100	98.0%	
	Expenditures	-	62	990	6.3%	
Tactical Equipment - Dept 726	Beginning Working Capital	\$ -	\$ 486	\$ 521	93.3%	
	Miscellaneous Income	-	-	-	-	
	Materials and Services	-	-	521	0.0%	
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ 79	\$ 194	40.7%	
	Donations/Fundraising	-	-	-	-	
	Materials and Services	-	-	194	0.0%	
Police Reserve Program - Dept 728	Beginning Working Capital	\$ -	\$ 88	\$ 88	100.0%	
	Materials & Services	-	-	88	0.0%	
Salt Lick Sculpture - Dept 729	Beginning Working Capital	\$ -	\$ 1,000	\$ 1,000	100.0%	
	Materials & Services	-	-	1,000	0.0%	
Dog Park - Dept 730	Beginning Working Capital	\$ -	\$ 932	\$ 932	100.0%	
	Grants/Donations	-	-	-	-	
	Materials & Services	-	-	932	0.0%	
S.W.A.T. Equipment - Dept 731	Beginning Working Capital	\$ -	\$ 2,376	\$ 2,376	100.0%	
	Grants/Donations	-	-	22,624	0.0%	
	S.W.A.T. Equipment	-	-	25,000	0.0%	
Public Arts Program - Dept 735	Beginning Working Capital	\$ -	\$ 1,891	\$ 2,000		
	Grants and Donations	-	500	5,000	10.0%	
	Transfer from General Fund	-	4,000	4,000	100.0%	
	Public Art	-	80	11,000		
Police Transient Fund - Dept 736	Beginning Working Capital	\$ -	\$ 418	\$ 400		
	Transportation Assistance	-	128	400		
Drug Incinerator - Dept 737	Beginning Working Capital	\$ -	\$ 3,132	\$ 3,132		
	Grants and Donations	1	801	5,000	16.0%	
	Drug Incinerator	-	-	5,132		
Shop-with-a-Cop Program - Dept 738	Beginning Working Capital	\$ -	\$ 600	\$ 3,132		
	Fundraising/Donations	-	541	-		
	Materials & Services	-	452	-		
Elkhorn Industrial Park - Dept 176	Interest	\$ -	\$ (145,423)	\$ -		Grants are on a reimbursement basis and were not received within 60 days to accrue into the prior year.
	Regional Infrastructure Grant	-	-	22,500	0.0%	This line item was increased \$2,500 by Resolution 3850.
	Business Oregon Broadband Grant	-	82,666	12,500		This line item was increased \$12,500 by Resolution 3850.
	Total Revenue	\$ -	\$ (62,757)	\$ 35,000	-179.3%	
	Public Works Labor	-	107	-		
	Fiber Optics	-	9,842	12,500		This line item was increased \$12,500 by Resolution 3850.
	Electrical Conduit	-	20,859	22,500	92.7%	This line item was increased \$2,500 by Resolution 3850.
	Total Expenditures	\$ -	\$ 30,808	\$ 35,000	88.0%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending January 31, 2020
 58.9% of Year Elapsed

Fund	Description	January	YTD	Budget	Percent of Budget	Narrative
Internal Service Funds						
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Central Stores Fund - Fund 107	Beginning Working Capital	\$ -	\$ 286,958	\$ 265,000	108.3%	
	Sale of Inventory	5,371	80,684	201,250	40.1%	
	Total Revenue	\$ 5,371	\$ 367,642	\$ 466,250	78.9%	
	Inventory Purchases	20,542	89,995	180,000	50.0%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	236,250	0.0%	
	Total Expenditures	\$ 20,542	\$ 89,995	\$ 466,250	19.3%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 265,449	\$ 242,000	109.7%	
	Equipment Charge	45,135	348,614	823,759	42.3%	
	Miscellaneous Income	-	969	5,000	19.4%	Proceeds from sale of equipment.
	Interest	582	3,976	6,000	66.3%	
	Transfer from Golf Cap Proj Fund - Cart Loan	-	3,925	7,852	50.0%	
	Transfer from Samo Swim Fund - Loan	-	8,420	8,420	100.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	35,297	0.0%	
	Total Revenue	\$ 45,717	\$ 631,353	\$ 1,128,328	56.0%	
	Personnel Services	13,315	101,373	203,634	49.8%	
	Materials and Services	13,537	138,367	204,615	67.6%	
	Bucket Truck	-	32,224	30,000	107.4%	
	Mechanics Service Truck	-	18,351	30,000	61.2%	
	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	\$ 26,852	\$ 290,315	\$ 1,128,328	25.7%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending January 31, 2020
 58.9% of Year Elapsed

Fund	Description	January	YTD	Budget	Percent of Budget	Narrative
Capital Project Funds						
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ -	\$ 40,049	\$ 61,900	64.7%	
	Interest	283	1,630	1,500	108.7%	
	Grants and Donations	-	67,488	90,000	75.0%	
	Miscellaneous Income	-	700	5,000	14.0%	
	Transfer from General Fund	-	110,000	110,000	100.0%	
	Total	\$ 283	\$ 219,867	\$ 268,400	81.9%	
	Travel for Ambulance	\$ -	\$ 2,390	\$ -		
	Turnouts	521	2,377	12,000	19.8%	
	Fire & EMS PPE and Equipment	-	6,893	13,000	53.0%	First Responder Vehicle \$4,055, EMS Equip \$5,000 and Stair Lifter \$1,500
	Ambulance	-	54,386	180,000	30.2%	
	Contingency	-	-	63,400	0.0%	
	Total	\$ 521	\$ 66,046	\$ 268,400	24.6%	
	Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ 9,549	\$ 9,000	106.1%
Equipment Lease Payments		-	21,889	43,649	50.15%	
Interest		60	219	500	43.8%	
Golf Cart Lease Payment		-	5,019	10,000	50.19%	
Total Revenue		60	36,676	63,149	58.08%	
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		-	3,926	7,852	50.00%	
Total Expenditures		-	3,926	63,149	6.22%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending January 31, 2020
58.9% of Year Elapsed

Fund	Description	January	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repayment - Fund 110	Beginning Working Capital	\$ -	\$ 4,777	\$ 6,500	73.5%	
	Interest	311	3,350	4,870	68.8%	
	Improvement Dist Assessment	4,481	23,716	14,130	167.8%	
	Total Revenue	\$ 4,792	\$ 31,843	\$ 25,500	124.9%	
	Materials and Services	6	17	900	1.9%	
	Transfer to Silver's Fund	2,050	14,350	24,600	58.3%	
	Total Expenditures & Contingency	\$ 2,056	\$ 14,367	\$ 25,500	56.3%	
Wastewater Debt Service - Fund 136	Beginning Cash Reserve	\$ -	\$ 275,000	\$ 450,000	61.1%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 450,000	0.0%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 3,114	\$ 3,112	100.1%	
	Interest	6	45	90	50.0%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,202	0.0%	
Mt. Hope Trust - Fund 114	Beginning Working Capital	\$ -	451,312	\$ 451,312	100.0%	
	Interest	822	6,379	13,000	49.1%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 822	\$ 457,691	\$ 484,312	94.5%	
	Interest Transfer to GF	822	6,379	14,505	44.0%	
	Unappropriated Ending Fund Balance	-	-	469,807	0.0%	
	Total	\$ 822	\$ 6,379	\$ 484,312	1.3%	
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	500	3,869	8,500	45.5%	
	Total Revenue	\$ 500	\$ 277,930	\$ 282,561	98.4%	
	Interest Transfer to General Fund	500	3,869	8,500	45.5%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 500	\$ 3,869	\$ 282,561	1.4%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 765,551	\$ 761,940	100.5%	
	Interest	1,436	10,966	19,500	56.2%	
	Property Owner Contributions	-	150	-		
	Transfer from LID Fund for Loan Payment-Interest	147	1,214	2,071	58.6%	
	Transfer from LID Fund for Loan Payment	1,903	13,136	22,529	58.3%	
	Total Revenue	\$ 3,486	\$ 791,017	\$ 806,040	98.1%	
	Personnel Services	\$ -	\$ -	\$ 4,500	0.0%	
	Street Trees and Street Tree Planting	-	1,450	20,500	7.1%	
	Unappropriated Ending Fund Balance	-	-	781,040	0.0%	
	Total Expenditures & Contingency	\$ -	\$ 1,450	\$ 806,040	0.2%	

**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	\$ 201,467	\$ 155,265	\$ 117,117	\$ 166,860	\$ 170,269						\$ 1,048,898	\$ 1,701,667	\$ 1,276,068	\$ 1,042,404
Payments	26,334	39,106	31,751	13,712	62,182	36,222	30,429						239,736	433,620	429,701	419,510
Federal - GEMT Medicaid Cost Reimbursement	-	-	-	-	-	44,007	-									
General Insurance/SAIF																
Billings	44,331	10,194	37,244	24,275	68,549	34,651	68,613						287,857	538,156	404,803	302,805
Payments	19,541	19,211	33,221	25,210	15,040	32,355	35,432						180,010	239,643	294,479	203,018
Firemed Subscriptions																
Billings and Donations	8,799	8,500	7,346	7,438	6,137	9,898	11,060						59,178	96,458	92,074	85,944
Fire/Med Mgmt Fee*	(2,469)	(2,535)	(2,204)	(2,196)	(1,841)	(2,983)	(3,315)						(17,543)	(28,802)	(27,484)	(25,712)
Amount Due Baker City	6,330	5,965	5,142	5,242	4,296	6,915	7,745						41,635	67,656	64,590	60,232
Payments Received (Prior Month)*		6,330	5,965	5,142	5,242	4,296	6,915						33,890	62,534	64,590	55,845
New and Renewed Subscriptions	138	138	128	Not Available^	111	171	196									
Total Members	1,940	1,942	1,960	1,972	1,966	1,985	1,987								1,821	1,729
Total Billings	\$ 190,354	\$ 119,390	\$ 246,057	\$ 186,978	\$ 191,803	\$ 211,409	\$ 249,942	\$ -	\$ 1,395,933	\$ 2,336,281	\$ 1,772,945	\$ 1,431,153				
Total Payments	\$ 45,875	\$ 64,647	\$ 70,937	\$ 44,064	\$ 82,464	\$ 116,880	\$ 72,776	\$ -	\$ 497,643	\$ 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	70,937	44,064	82,464	116,880	72,776						\$ 421,038	812,402		
Percent Collections to Billings													36%	44%	44%	44%
Percent Collections to Billings with July and August payments for June and prior services.													30%			

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.