

**City of Baker City
Financial Report for the General Fund
Report for the Month Ending February 29, 2020
66.60% of Year Elapsed**

Fund/Department	Description	February	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).
	Property Taxes	15,985	2,691,864	2,853,835	94.3%	
	Police Generated Revenue	2,159	16,462	40,500	40.6%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	38,684	458,886	750,000	61.2%	See ambulance summary - June & prior ambulance services received in July/August are now included in June 30, 2019 revenue.
	Cemetery	6,661	44,534	109,605	40.6%	
	Interest	3,386	17,523	24,000	73.0%	LGIP interest rate is currently 2.25%.
	Generated Power Sales	2,330	28,608	51,500	55.5%	
	Franchise fees	49,473	358,416	688,500	52.1%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	17,997	161,465	235,402	68.6%	
	Airport Ground Leases and Gas Tax	3,509	26,876	36,300	74.0%	
	Cigarette/Liquor Taxes/State Sharing	52,651	159,408	291,690	54.6%	State payments are received monthly or quarterly.
	School Resource Office (SRO) Reimb 5J	18,277	52,115	73,200	71.2%	
	Ford Family Grant	-	1,000	-		
	Admin Services Indirect Cost	26,514	263,962	400,000	66.0%	
	Other Revenue	5,667	96,488	101,175	95.4%	
	EMS Support	5,366	10,481	40,134		
	Economic Development Support	11,250	55,750	45,000	123.9%	\$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.
	SAFER Grant	48,776	163,540	148,645	110.0%	
	CLG Grant	-	4,000	-		
	Police FEMA Grant	-	-	15,742	0.0%	
OTEC Utility Incentive	-	3,070	3,678			
Public Safety Fee	13,969	106,793	180,000	59.3%		
Total		\$ 322,654	\$ 5,840,423	\$ 7,426,391	78.6%	

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EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 50,146	415,653	\$ 608,256	68.3%	
	Materials and Services	55,169	400,588	598,838	66.9%	
	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	\$ 105,315	\$ 1,004,791	\$ 1,493,894	67.3%	
Police	Personnel Services	\$ 153,760	\$ 1,273,156	\$ 2,045,763	62.2%	
	Materials and Services	12,764	148,598	248,710	59.7%	
	Prep Work for Generator	-	10,029	23,220	43.2%	
	Police and Police Admin Car	-	33,457	58,220	57.5%	
		Subtotal	\$ 166,524	\$ 1,465,240	\$ 2,375,913	61.7%
Fire	Personnel Services	\$ 164,484	\$ 1,337,636	\$ 1,957,568	68.3%	
	Materials and Services	27,977	206,944	199,959	103.5%	
		Subtotal	\$ 192,461	\$ 1,544,580	\$ 2,157,527	71.6%
Cemetery	Personnel Services	\$ 1,100	\$ 13,995	\$ 24,311	57.6%	
	Materials and Services	11,252	76,262	150,141	50.8%	
		Subtotal	\$ 12,352	\$ 90,257	\$ 174,452	51.7%
Parks	Personnel Services	\$ 1,303	\$ 13,014	\$ 21,879	59.5%	
	Materials and Services	5,731	52,306	99,282	52.7%	
	Park Improvements	-	-	-		
		Subtotal	\$ 7,034	\$ 65,320	\$ 121,161	53.9%
Airport	Personnel Services	\$ 87	\$ 11,849	\$ 7,500	158.0%	
	Materials and Services	3,246	43,201	59,236	72.9%	
		Subtotal	\$ 3,333	\$ 55,050	\$ 66,736	82.5%
Planning	Personnel Services	\$ 53	\$ 903	\$ 500	180.6%	
	Materials and Services	2,169	2,169	62,500	3.5%	The City contracts planning services from Baker County.
		Subtotal	\$ 2,222	\$ 3,072	\$ 63,000	4.9%
Hydro Elect Plant	Personnel Services	\$ -	\$ 48	\$ 1,500	3.2%	
	Materials and Services	413	3,423	8,272	41.4%	
		Subtotal	\$ 413	\$ 3,471	\$ 9,772	35.5%

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Fund/Department	Description	February	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 2,548	29,178	\$ 40,525	72.0%	
	Materials and Services	-	1,082	5,000	21.6%	
	Subtotal	\$ 2,548	\$ 30,260	\$ 45,525	66.5%	
All Departments	Personnel Services	373,481	3,095,432	4,707,802	65.8%	
	Materials and Services	118,721	934,573	1,431,938	65.3%	
	Capital Outlay	-	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		\$ 492,202	\$ 4,262,041	\$ 7,426,391	57.4%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending February 29, 2020
66.60% of Year Elapsed

Fund	Description	February	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Water Fund - 104	Beginning Working Capital	\$ -	\$ 4,415,215	\$ 4,153,484	106.3%	
	Water Sales	208,029	2,065,069	3,032,044	68.1%	
	Interest	7,773	68,679	100,000	68.7%	
	Other Revenue	5,785	44,252	51,000	86.8%	
	Total	\$ 221,587	\$ 6,593,215	\$ 7,336,528	89.9%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 105,968	\$ 1,024,542	\$ 1,849,880	55.4%	
	Water Utility Construction	64,453	848,078	1,957,308	43.3%	Includes IFA debt payment of \$123,690.
	Contingency	-	-	265,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	3,264,340	0.0%	
	Total	\$ 170,421	\$ 1,872,620	\$ 7,336,528	25.5%	
REVENUE						
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,914,284	\$ 1,657,150	115.5%	
	Wastewater Service Charge	151,924	1,164,175	1,676,004	69.5%	
	Interest	3,743	29,981	20,000	149.9%	
	G Street LID Interest	-	555	1,000	55.5%	
	DEQ Loan Proceeds	-	-	9,700,000	0.0%	
	Other Revenue	9,226	81,035	48,782	166.1%	
	Total	\$ 164,893	\$ 3,190,030	\$ 13,102,936	24.3%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 78,396	\$ 685,340	\$ 1,187,290	57.7%	
	Wastewater Construction	34,267	265,079	10,207,093	2.6%	Includes \$123,017 land purchase.
	Contingency	-	-	140,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	1,568,553	0.0%	
	Total	\$ 112,663	\$ 950,419	\$ 13,102,936	7.3%	

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Fund	Description	February	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	\$ 101	\$ 632	\$ 5,000	12.6%	
	Materials & Services	958	6,963	22,600	30.8%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	-	-	
	Unappropriated Ending Fund Balance	-	-	-	-	
Total		\$ 1,059	\$ 7,595	\$ 47,600	16.0%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 411,489	\$ 358,167	114.9%	
	City Permits	11,183	72,790	142,700	51.0%	
	County Permits	11,513	274,056	160,020	171.3%	
	Interest	934	8,857	11,000	80.5%	
	Other Revenue	2,102	32,774	28,964	113.2%	Includes the State surcharge pass through.
	Total		\$ 25,732	\$ 799,966	\$ 700,851	114.1%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 18,933	\$ 120,614	\$ 188,708	63.9%	
	Materials and Services	7,538	207,057	210,732	98.3%	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		\$ 26,471	\$ 327,671	\$ 700,851	46.8%	

City of Baker City
 Financial Report for the Special Revenue Funds
 Report for the Month Ending February 29, 2020
 66.60% of Year Elapsed

Fund	Description	February	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	3,743	630,268	637,296	98.90%	
	State Gas Tax	63,083	427,395	737,153	57.98%	
	Surface Trans Project	-	115,334	122,696	94.00%	
	Interest	2,832	22,004	25,000	88.02%	
	Other Revenue	58	8,749	15,891	55.06%	
	Total Revenue	\$ 69,716	\$ 2,682,883	\$ 3,108,295	86.31%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 52,206	\$ 577,414	\$ 1,113,801	51.84%	
	Storm Water Maintenance	3,511	21,884	217,298	10.07%	
	Preventative Maintenance	3,439	329,378	706,947	46.59%	
	Street Lighting	8,450	66,875	105,526	63.37%	
	Snow and Ice Control	21,131	74,797	100,445	74.47%	
	Street Construction	8	2,100	7,040	29.83%	
	Contingency	-	-	195,000		
	Unappropriated Ending Fund Balance	-	-	662,238	0.00%	
	Total Expenditures	\$ 88,745	\$ 1,072,448	\$ 3,108,295	34.50%	
	REVENUE, EXPENDITURES & CONTINGENCY					
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ (1,768)	\$ -		
	Property Tax Revenue	535	90,005	94,666	95.08%	
	Miscellaneous Revenue	-	-	-		
	Transfer from the General Fund	-	10,000	10,000	100.00%	
	Interest	72	262	100	262.00%	
	Total Revenue	607	98,499	104,766	94.02%	
	Personnel Services	4,957	15,264	11,000	138.76%	
	Materials & Services	24,287	63,663	82,928	76.77%	
	Transfer Interfund Loan Payment	-	8,420	8,420	100.00%	
	Contingency	-	-	2,418	0.00%	
Total Expenditures	29,244	87,347	104,766	83.37%		
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,483	\$ 3,400	131.85%	
	Interest	9	74	100	74.00%	
	OTEC Tree Replacement/Misc Revenue	-	705	500	141.00%	
	Total Revenue	9	5,262	4,000	131.55%	
	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	91	964	1,500	64.27%	
	Total Revenue	91	72,493	70,676	102.57%	
	Sidewalk Grants	-	12,743	34,400	37.04%	
	Sidewalk Construction	-	5,083	15,000	33.89%	
	Contingency	-	-	5,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	16,276		
Total Expenditures	-	17,826	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	39	355	600	59.17%	
	Total Revenue	39	22,693	22,677	100.07%	
	Economic/Community Development	2,811	2,915	22,677	12.85%	
	Contingency	-	-	-		
Total Expenditures	2,811	2,915	22,677	12.85%		

City of Baker City
Financial Report for the Special Revenue Grant Funds
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Department	Description	February	YTD	Budget	Percent of Budget	Narrative
Playground & Park Improvement - Department 134	Beginning Working Capital	\$ -	\$ 35,480	\$ 15,070	235.4%	
	Interest	230	1,267	200	633.5%	
	All Abilities Equipment Grant and Donations	23,010	92,166	37,740		
	Miscellaneous Income	1,500	1,500	-		
	Transfer from General Fund	-	14,500	14,500	100.0%	
	Total Revenue	\$ 24,740	\$ 144,913	\$ 67,510	214.7%	
	Personnel Services	8,155	8,957	1,000	895.7%	
	Materials & Services	206,667	206,748	66,510	310.9%	
	Unappropriated Ending Fund Balance	-	-	-		
	Total Expenditures	\$ 214,822	\$ 215,705	\$ 67,510	319.5%	
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	-	1,352,755	1,589,162	85.1%	
	Contingency	-	-	19,480	0.0%	
	Total Expenditures	\$ -	\$ 1,352,755	\$ 1,608,642	84.1%	
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ 57,081	\$ 56,439	101.1%	
	Interest	98	904	1,500	60.3%	
	Total Revenue	\$ 98	\$ 57,985	\$ 57,939	100.1%	
	Big Deal Grants	1,000	1,500	5,000	30.0%	
	Unappropriated Ending Fund Balance	-	-	52,939	0.0%	
	Total Expenditures	\$ 1,000	\$ 1,500	\$ 57,939	2.6%	
Skateboard Park Project - Department 171	Beginning Working Capital	\$ -	\$ 4,438	\$ 4,436	100.0%	
	Revenues	51	25,467	115	22145.2%	
	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	-	2,443	46,638	5.2%	
Total Expenditures	\$ -	\$ 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	17	45,878	30,000	152.9%	
	Total Revenue	\$ 17	\$ 102,924	\$ 85,000	121.1%	
	Personnel Services	718	5,980	8,567	69.8%	
	Materials and Services	1,679	10,442	19,200	54.4%	
	K9 Police Vehicle	-	20,970	30,000	69.9%	
	Contingency	-	-	27,233	0.0%	
Total Expenditures	\$ 2,397	\$ 37,392	\$ 85,000	44.0%		
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	-	204	2,199	9.3%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,714	\$ 2,000	135.7%	
	Car Seat Sales/ODOT Grant	80	560	2,000	28.0%	
	Expenditures	-	1,517	4,000	37.9%	

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Department	Description	February	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	300	380	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		
	Fundraising/Donations	533	1,334	2,000		
	Drug Incinerator	-	-	5,132		
Shop-with-a-Cop Program - Dept 738	Fundraising/Donations	\$ -	\$ 1,141	\$ -		
	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	93,629	176,295	12,500		This line item was increased \$12,500 by Resolution 3850.
	Total Revenue	\$ 93,629	\$ 30,872	\$ 35,000	88.2%	
	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 February 29, 2020
 66.60% of Year Elapsed

Fund	Description	February	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	6,026	86,710	201,250	43.1%	
	Total Revenue	\$ 6,026	\$ 373,668	\$ 466,250	80.1%	
	Inventory Purchases	3,112	93,107	180,000	51.7%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	236,250	0.0%	
	Total Expenditures	\$ 3,112	\$ 93,107	\$ 466,250	20.0%	
	EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE					
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 265,449	\$ 242,000	109.7%	
	Equipment Charge	50,446	399,059	823,759	48.4%	
	Miscellaneous Income	-	969	5,000	19.4%	Proceeds from sale of equipment.
	Interest	587	4,563	6,000	76.1%	
	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	\$ 51,033	\$ 682,385	\$ 1,128,328	60.5%	
	Personnel Services	14,310	115,682	203,634	56.8%	
	Materials and Services	10,700	149,067	204,615	72.9%	
	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	456	456	40,000	1.1%	
	1 Ton Dual Axle Flatbed	-	-	10,000	0.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	340,079	0.0%	
	Total Expenditures	\$ 25,466	\$ 315,780	\$ 1,128,328	28.0%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending February 29, 2020
 66.60% of Year Elapsed

Fund	Description	February	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	264	1,894	1,500	126.3%	
	Grants and Donations	2,000	69,488	90,000	77.2%	
	Miscellaneous Income	-	700	5,000	14.0%	
	Transfer from General Fund	-	110,000	110,000	100.0%	
	Total	\$ 2,264	\$ 222,131	\$ 268,400	82.8%	
	Travel for Ambulance	\$ -	\$ 2,390	\$ -		
	Turnouts	572	2,949	12,000	24.6%	
	Fire & EMS PPE and Equipment	462	7,355	13,000	56.6%	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	\$ 1,034	\$ 67,080	\$ 268,400	25.0%	
	Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ 9,549	\$ 9,000	106.1%
Equipment Lease Payments		-	21,890	43,649	50.15%	
Interest		56	272	500	54.4%	
Golf Cart Lease Payment		-	5,019	10,000	50.19%	
Total Revenue		56	36,730	63,149	58.16%	
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 February 29, 2020
66.60% of Year Elapsed

Fund	Description	February	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repayment - Fund 110	Beginning Working Capital	\$ -	\$ 4,777	\$ 6,500	73.5%	
	Interest	28	3,378	4,870	69.4%	
	Improvement Dist Assessment	-	23,716	14,130	167.8%	
	Total Revenue	\$ 28	\$ 31,871	\$ 25,500	125.0%	
	Materials and Services	4	15	900	1.7%	
	Transfer to Silver's Fund	2,050	16,406	24,600	66.7%	
	Total Expenditures & Contingency	\$ 2,054	\$ 16,421	\$ 25,500	64.4%	
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	5	50	90	55.6%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,202	0.0%	
Mt. Hope Trust - Fund 114	Beginning Working Capital	\$ -	451,312	\$ 451,312	100.0%	
	Interest	771	7,150	13,000	55.0%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 771	\$ 458,462	\$ 484,312	94.7%	
	Interest Transfer to GF	771	7,150	14,505	49.3%	
	Unappropriated Ending Fund Balance	-	-	469,807	0.0%	
	Total	\$ 771	\$ 7,150	\$ 484,312	1.5%	
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	469	4,338	8,500	51.0%	
	Total Revenue	\$ 469	\$ 278,399	\$ 282,561	98.5%	
	Interest Transfer to General Fund	469	4,338	8,500	51.0%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 469	\$ 4,338	\$ 282,561	1.5%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 765,551	\$ 761,940	100.5%	
	Interest	1,353	12,319	19,500	63.2%	
	Property Owner Contributions	-	150	-		
	Transfer from LID Fund for Loan Payment-Interest	132	1,346	2,071	65.0%	
	Transfer from LID Fund for Loan Payment	1,918	15,054	22,529	66.8%	
	Total Revenue	\$ 3,403	\$ 794,420	\$ 806,040	98.6%	
	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	\$152,926					\$ 1,201,824	\$ 1,701,667	\$ 1,276,068	\$ 1,042,404
Payments	26,334	39,106	31,751	13,712	62,182	36,222	30,429	25,533					265,269	433,620	429,701	419,510
Federal - GEMT Medicaid Cost Reimbursement	-	-	-	-	-	44,007	-						44,007			
General Insurance/SAIF																
Billings	44,331	10,194	37,244	24,275	68,549	34,651	68,613	67,159					355,016	538,156	404,803	302,805
Payments	19,541	19,211	33,221	25,210	15,040	32,355	35,432	5,507					185,517	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	13,630					72,808	96,458	92,074	85,944
Fire/Med Mgmt Fee*	(2,469)	(2,535)	(2,204)	(2,196)	(1,841)	(2,983)	(3,315)	(4,080)					(21,623)	(28,802)	(27,484)	(25,712)
Amount Due Baker City	6,330	5,965	5,142	5,242	4,296	6,915	7,745	9,550					51,185	67,656	64,590	60,232
Payments Received (Prior Month)*		6,330	5,965	5,142	5,242	4,296	6,915	7,745					41,635	62,534	64,590	55,845
New and Renewed Subscriptions	138	138	128	Not Available^	111	171	196	252								
Total Members	1,940	1,942	1,960	1,972	1,966	1,985	1,987	1,969							1,821	1,729
Total Billings	\$ 190,354	\$ 119,390	\$ 246,057	\$ 186,978	\$ 191,803	\$ 211,409	\$ 249,942	\$ 233,715	\$ -	\$ -	\$ -	\$ -	\$ 1,629,648	\$ 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	\$ 38,785	\$ -	\$ -	\$ -	\$ -	\$ 536,428	\$ 735,797	\$ 788,770	\$ 678,373
Payments Received for June and Prior Services**	\$ (40,891)	\$ (36,550)											\$ (77,441)	154,882		
Adjusted Revenue	\$ 4,984	\$ 28,097	\$ 70,937	44,064	82,464	116,880	72,776	38,785	-	-	-	-	\$ 458,987	890,679		
Percent Collections to Billings													33%	44%	44%	44%
Percent Collections to Billings with July and August payments for June and prior services.													28%			

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.