

City of Baker City
Financial Report for the General Fund
Report for the Month Ending November 30, 2017
41.9% of Year Elapsed

Fund/Department	Description	November	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 771,148	\$ 657,359	117.3%	BWC is prior to the completion of the 2017-18 audit.
	Property Taxes	2,184,918	2,207,665	2,619,169	84.3%	
	Police Generated Revenue	2,805	12,785	36,750	34.8%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	80,993	274,492	731,100	37.5%	
	Cemetery	7,592	48,687	77,100	63.1%	
	Interest	1,043	2,254	9,000	25.0%	LGIP interest rate is 1.45%.
	Generated Power Sales	2,390	23,804	41,000	58.1%	
	Franchise fees	23,623	147,424	664,500	22.2%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	19,215	91,803	201,067	45.7%	
	Airport Ground Leases and Gas Tax	2,154	17,099	41,173	41.5%	
	Cigarette/Liquor Taxes/State Sharing	15,117	44,034	262,000	16.8%	State payments are received monthly or quarterly.
	Marijuana Tax	-	28,189	-	-	One-time only distribution.
	School Resource Office (SRO) Reimb 5J	-	29,365	49,020	59.9%	
	COPS Grant - SRO	6,771	6,771	27,083	25.0%	
	Admin Services Indirect Cost	25,323	183,302	380,000	48.2%	
	Other Revenue	6,890	50,347	86,875	58.0%	
	Economic Development Support	-	21,999	88,000	25.0%	
	Grants	-	4,000	52,307	7.6%	
	Public Safety Fee	15,216	61,653	183,600	33.6%	
Total		\$ 2,394,050	\$ 4,026,820	\$ 6,207,103	64.9%	

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Fund/Department	Description	November	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 44,455	210,434	\$ 517,055	40.7%	
	Materials and Services	38,461	224,527	534,150	42.0%	
	CLG Grant Pass-thru to HBC	-	4,000	4,000	100.0%	
	Transfer to Golf Course Fund 123	-	30,000	30,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Subtotal	\$ 82,916	\$ 468,961	\$ 1,185,205	39.6%	
Police	Personnel Services	\$ 142,272	\$ 762,876	\$ 1,909,586	39.9%	
	Materials and Services	17,138	116,959	232,670	50.3%	
	Subtotal	\$ 159,410	\$ 879,835	\$ 2,142,256	41.1%	
Fire	Personnel Services	\$ 107,954	\$ 624,414	\$ 1,638,944	38.1%	
	Materials and Services	13,236	72,117	173,746	41.5%	
	Subtotal	\$ 121,190	\$ 696,531	\$ 1,812,690	38.4%	
Cemetery	Personnel Services	\$ 1,241	\$ 8,496	\$ 22,050	38.5%	
	Materials and Services	10,397	51,707	142,806	36.2%	
	Subtotal	\$ 11,638	\$ 60,203	\$ 164,856	36.5%	
Parks	Personnel Services	\$ 1,477	\$ 7,879	\$ 19,845	39.7%	
	Materials and Services	5,175	30,543	83,673	36.5%	
	Park Improvements	-	-	12,000	0.0%	
	Subtotal	\$ 6,652	\$ 38,422	\$ 115,518	33.3%	
Airport	Personnel Services	\$ 204	\$ 3,611	\$ 7,000	51.6%	
	Materials and Services	2,526	22,001	50,651	43.4%	
	Subtotal	\$ 2,730	\$ 25,612	\$ 57,651	44.4%	
Planning	Personnel Services	\$ -	\$ -	\$ 1,500	0.0%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
	Subtotal	\$ -	\$ -	\$ 61,500	0.0%	
Hydro Elect Plant	Personnel Services	\$ -	\$ 166	\$ 1,500	11.1%	
	Materials and Services	849	2,984	7,771	38.4%	
	Subtotal	\$ 849	\$ 3,150	\$ 9,271	34.0%	

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Fund/Department	Description	November	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 9,576	44,771	\$ 111,800	40.0%	
	Materials and Services	-	233	3,500	6.7%	
	Subtotal	\$ 9,576	\$ 45,004	\$ 115,300	39.0%	
All Departments	Personnel Services	307,179	1,662,647	4,229,280	39.3%	
	Materials and Services	87,782	521,071	1,288,967	40.4%	
	Capital Outlay	-	4,000	16,000	25.0%	
	Transfers	-	30,000	30,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	542,856	0.0%	
Grand Total		\$ 394,961	\$ 2,217,718	\$ 6,207,103	35.7%	

City of Baker City
 Financial Report for the Enterprise Funds
 Report for the Month Ending November 30, 2017
 41.9% of Year Elapsed

Fund	Description	November	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 2,900,937	\$ 2,364,185	122.7%	BWC is prior to the completion of the 2017-18 audit.
	Water Sales	267,796	1,285,810	2,721,030	47.3%	
	Interest	4,157	19,257	20,000	96.3%	
	Other Revenue	2,577	13,690	41,500	33.0%	Includes Salmon Creek property sale.
Total		\$ 274,530	\$ 4,219,694	\$ 5,146,715	82.0%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 123,980	\$ 615,330	\$ 1,665,261	37.0%	
	Water Utility Construction	131,214	192,233	1,544,597	12.4%	Includes IFA debt payment of \$123,690.
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	1,736,857	0.0%	
Total		\$ 255,194	\$ 807,563	\$ 5,146,715	15.7%	

REVENUE						
Fund	Description	November	YTD	Budget	Percent of Budget	Narrative
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,162,470	\$ 972,910	119.5%	BWC is prior to the completion of the 2017-18 audit.
	Wastewater Service Charge	106,510	502,777	1,190,483	42.2%	
	Interest	1,462	6,771	12,000	56.4%	
	G Street LID Interest	-	416	840	49.5%	
	Grants	-	-	50,000	0.0%	
	Other Revenue	7,742	59,571	47,282	126.0%	
Total		\$ 115,714	\$ 1,732,005	\$ 2,273,515	76.2%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 78,215	\$ 417,273	\$ 1,117,703	37.3%	
	Wastewater Construction	36,649	87,879	595,925	14.7%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	459,887	0.0%	
Total		\$ 114,864	\$ 505,152	\$ 2,273,515	22.2%	

City of Baker City
Financial Report for the Enterprise Funds
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Fund	Description	November	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ 23,332	\$ 17,500	133.3%	BWC is prior to the completion of the 2017-18 audit.
	Transfer from the General Fund	-	30,000	30,000	100.0%	
Total		\$ -	\$ 53,332	\$ 47,500	112.3%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ 119	\$ 688	\$ 6,000	11.5%	
	Materials & Services	683	5,562	20,219	27.5%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	1,281		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 802	\$ 6,250	\$ 47,500	13.2%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 237,026	\$ 216,330	109.6%	BWC is prior to the completion of the 2017-18 audit.
	City Permits	9,519	79,959	109,450	73.1%	
	County Permits	10,264	81,747	184,520	44.3%	
	Interest	371	1,705	2,500	68.2%	
	Other Revenue	2,117	15,277	28,274	54.0%	
	Total		\$ 22,271	\$ 415,714	\$ 541,074	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 13,063	\$ 69,888	\$ 183,385	38.1%	
	Materials and Services	7,390	58,730	148,896	39.4%	
	Contingency	-	-	40,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	168,793	0.0%	
Total		\$ 20,453	\$ 128,618	\$ 541,074	23.8%	

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 574,563	\$ 546,107	105.2%	BWC is prior to the completion of the 2017-18 audit.
	Wastewater Service Charge	9,994	47,215	109,825	43.0%	
	Interest	734	3,383	6,000	56.4%	
Total		\$ 10,728	\$ 625,161	\$ 661,932	94.4%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 500	\$ 2,361	\$ 5,491	43.0%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	566,441	0.0%	
Total		\$ 500	\$ 2,361	\$ 661,932	0.4%	

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending November 30, 2017
41.9% of Year Elapsed

Fund	Description	November	YTD	Budget	Percent of Budget	Narrative	
REVENUE							
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 1,159,225	\$ 1,062,895	109.06%	BWC is prior to the completion of the 2017-18 audit.	
	Property Taxes	511,046	511,046	582,356	87.75%		
	State Gas Tax	49,375	104,549	595,000	17.57%		
	Surface Trans Project	-	101,498	222,276	45.66%		
	Interest	945	1,798	3,500	51.37%		
	Transfer from Sidewalk Fund	-	3,622	60,000	6.04%		
	Other Revenue	4,656	65,089	13,891	468.57%		
	Total Revenue	\$ 566,022	\$ 1,949,823	\$ 2,539,918	76.77%		
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE							
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 54,150	\$ 489,590	\$ 1,001,236	48.90%		
	Storm Water Maintenance	6,772	14,140	135,236	10.46%		
	Preventative Maintenance	1,424	495,564	756,982	65.47%		
	Street Lighting	6,251	30,264	100,548	30.10%		
	Snow and Ice Control	54	994	97,089	1.02%		
	Street Construction	8	178	6,370	2.79%		
	Contingency	-	-	150,000	-		
	Unappropriated Ending Fund Balance	-	-	292,457	0.00%		
	Total Expenditures	\$ 68,659	\$ 1,030,730	\$ 2,539,918	40.58%		
	REVENUE, EXPENDITURES & CONTINGENCY						
	Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 20,854	\$ 9,000	231.71%	BWC is prior to the completion of the 2017-18 audit.
Property Tax Revenue		72,977	72,977	86,812	84.06%		
Donations		-	-	-	-		
Energy Trust Incentive		-	-	12,000	0.00%		
Interest		-	-	250	0.00%		
Interfund Loan from Equipment & Veh Fund		-	-	-	-		
Total Revenue		72,977	93,831	108,062	86.83%		
Personnel Services		473	7,583	11,000	68.94%		
Materials & Services		7,084	32,212	87,477	36.82%		
Transfer Interfund Loan Payment		8,091	8,091	8,091	100.00%		
Contingency		-	-	1,494	-		
Total Expenditures	15,648	47,886	108,062	44.31%			
REVENUE AND EXPENDITURES							
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,227	\$ 4,300	98.30%	BWC is prior to the completion of the 2017-18 audit.	
	Interest	5	24	75	32.00%		
	OTEC Tree Replacement	-	-	1,000	0.00%		
	Total Revenue	5	4,251	5,375	79.09%		
	Personnel Services	-	85	1,000	8.50%		
	Materials & Services	4	4	4,375	0.09%		
	Contingency	-	-	-	-		
	Total Expenditures	4	89	5,375	1.66%		
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE							
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 166,190	\$ 147,000	113.05%	BWC is prior to the completion of the 2017-18 audit.	
	Sidewalk Utility Fee	-	3,812	-	-		
	Interest	117	589	1,500	39.27%		
	Total Revenue	117	170,591	148,500	114.88%		
	Sidewalk Grants	911	13,964	43,520	32.09%		
	Transfer to the Street Fund	-	60,000	60,000	100.00%		
	Contingency	-	-	20,000	0.00%		
	Unappropriated Ending Fund Balance	-	-	24,980	0.00%		
Total Expenditures	911	73,964	148,500	49.81%			

City of Baker City
Financial Report for the Special Revenue Grant Funds
Report for the Month Ending November 30, 2017
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Department	Description	November	YTD	Budget	Percent of Budget	Narrative
Playground Improvement - Department 134	Beginning Working Capital	\$ -	\$ 9,069	\$ 5,208	174.1%	BWC is prior to the completion of the 2017-18 audit.
	Interest	11	51	-		
	Donations	-	75	-		
	Total Revenue	\$ 11	\$ 9,195	\$ 5,208	176.6%	
	Personnel Services	-	77	1,000	7.7%	
	Materials & Services	-	-	1,727	0.0%	
	Unappropriated Ending Fund Balance	-	-	2,481	0.0%	
	Total Expenditures	\$ -	\$ 77	\$ 5,208	1.5%	
FAA Airport - Department 162	Beginning Working Capital	\$ -	\$ (114,755)	\$ 10,000	-1147.6%	BWC is prior to the completion of the 2017-18 audit.
	Grant Income - FAA/Connect Oregon VI	3,550	616,421	1,600,000	38.5%	
	Total Revenue	\$ 3,550	\$ 501,666	\$ 1,610,000	31.2%	
	Materials & Services	-	851,025	1,600,000	53.2%	
	Contingency	-	-	10,000	0.0%	
	Total Expenditures	\$ -	\$ 851,025	\$ 1,610,000	52.9%	
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ 43,244	\$ 41,225	104.9%	BWC is prior to the completion of the 2017-18 audit.
	Revenues	150	639	1,200	53.3%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	Total Revenue	\$ 150	\$ 43,883	\$ 42,425	103.4%	
	Big Deal Grants	500	3,000	5,000	60.0%	
	Unappropriated Ending Fund Balance	-	-	37,425	0.0%	
	Total Expenditures	\$ 500	\$ 3,000	\$ 42,425	7.1%	
Skateboard Park Project - Department 171	Beginning Working Capital	\$ -	\$ 4,251	\$ 4,249	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Revenues	5	24	45	53.3%	
	Expenditures	-	-	4,294	0.0%	
Lamp III Project - Department 174	Beginning Working Capital	\$ -	\$ 99	\$ 100	99.0%	BWC is prior to the completion of the 2017-18 audit.
	Interest	-	-	-		
	Total Revenue	\$ -	\$ 99	\$ 100	99.0%	
	Personnel Services	\$ -	\$ -	\$ 100	0.0%	
	Materials and Services	-	-	-		
Total Expenditures	\$ -	\$ -	\$ 100	0.0%		
Drug Recognition - Department 705	Drug Recognition Reimbursement	\$ 307	\$ 307	\$ 1,000	30.7%	
	Personnel Services	307	307	1,000	30.7%	
Ice Cream Program - Department 706	Beginning Working Capital	\$ -	\$ 727	\$ 677	107.4%	BWC is prior to the completion of the 2017-18 audit.
	Expenditures	-	-	677	0.0%	
DARE Donations - Department 707	Beginning Working Capital	\$ -	\$ 510	\$ 510	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Expenditures	-	100	510	19.6%	
Drug Dog Contributions - Department 708	Beginning Working Capital	\$ -	\$ 17,248	\$ 17,200	100.3%	BWC is prior to the completion of the 2017-18 audit.
	Donations	3,300	4,302	1,000	430.2%	
	Total Revenue	\$ 3,300	\$ 21,550	\$ 18,200	118.4%	
	Personnel Services	667	3,373	8,500	39.7%	
	Materials and Services	1,102	2,830	9,700	29.2%	
	Total Expenditures	\$ 1,769	\$ 6,203	\$ 18,200	34.1%	
ODOT Grants - Department 713	Beginning Working Capital	\$ -	\$ 10	\$ 10	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Expenditures	-	-	10	0.0%	
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ -	\$ 2,166	\$ 2,166	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Grants	-	-	-		
	Expenditures	-	41	2,166	1.9%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,177	\$ 2,057	105.8%	BWC is prior to the completion of the 2017-18 audit.
	Car Seat Sales/ODOT Grant	80	510	1,150	44.3%	
	Expenditures	408	700	3,207	21.8%	
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 833	\$ 833	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Donations/Candy Machine Sales	-	57	100	57.0%	
	Expenditures	-	30	933	3.2%	
Tactical Equipment - Dept 726	Beginning Working Capital	\$ -	\$ 521	\$ -		
	Materials and Services	-	-	-		

City of Baker City
 Financial Report for the Special Revenue Grant Funds
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 41.9% of Year Elapsed

Department	Description	November	YTD	Budget	Percent of Budget	Narrative
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ 568	\$ 568	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Materials and Services	-	-	568	0.0%	
Police Reserve Program - Dept 728	Beginning Working Capital	\$ -	\$ 88	\$ 88	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Materials & Services	-	-	88	0.0%	
Salt Lick Sculpture - Dept 729	Beginning Working Capital	\$ -	\$ 1,000	\$ 1,000	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Materials & Services	-	-	1,000	0.0%	
Dog Park - Dept 730	Beginning Working Capital	\$ -	\$ 1,256	\$ 1,245	100.9%	BWC is prior to the completion of the 2017-18 audit.
	Grants/Donations	50	1,575	8,755	18.0%	
	Materials & Services	-	521	10,000	5.2%	
S.W.A.T. Equipment - Dept 731	Beginning Working Capital	\$ -	\$ 2,376	\$ 2,376	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Grants/Donations	-	-	22,624	0.0%	
	S.W.A.T. Equipment	-	-	25,000	0.0%	
HBC Grant Pass-thru - Dept 733	Historic Preservation Grant	\$ -	\$ 5,000	\$ 5,000	100.0%	Feasibility study for the Central Building at the Middle School. Budget increased by Resolution 3802.
	Grant Pass-Thru	-	-	5,000	0.0%	

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending November 30, 2017
41.9% of Year Elapsed

Fund	Description	November	YTD	Budget	Percent of Budget	Narrative
Internal Service Funds						
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Central Stores Fund - Fund 107	Beginning Working Capital	\$ -	\$ 277,272	\$ 255,000	108.7%	BWC is prior to the completion of the 2017-18 audit.
	Sale of Inventory	4,304	72,812	167,400	43.5%	
	Total Revenue	\$ 4,304	\$ 350,084	\$ 422,400	82.9%	
	Inventory Purchases	2,089	64,416	150,000	42.9%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	222,400	0.0%	
	Total Expenditures	\$ 2,089	\$ 64,416	\$ 422,400	15.3%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 408,054	\$ 347,000	117.6%	BWC is prior to the completion of the 2017-18 audit.
	Equipment Charge	32,920	202,271	655,374	30.9%	
	Miscellaneous Income	-	2,000	5,000	40.0%	
	Interest	339	2,023	5,000	40.5%	
	Transfer from Samo Swim Fund - Loan	8,091	8,091	8,091	100.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	36,744	0.0%	
	Total Revenue	\$ 41,350	\$ 622,439	\$ 1,057,209	58.9%	
	Personnel Services	11,826	67,947	188,116	36.1%	
	Materials and Services	11,690	65,098	197,788	32.9%	
	Transfer-Interfund Loan Golf Capital Imp Fund	-	-	71,000	0.0%	
	Capital Outlay	41,500	204,866	195,000	105.1%	2017 CAT 430F2 Backhoe Loader \$124,982; Used CAT D5H LGP Dozer \$38,384; Front End Loader \$41,500
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	205,305	0.0%	
	Total Expenditures	\$ 65,016	\$ 337,911	\$ 1,057,209	32.0%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending November 30, 2017
 41.9% of Year Elapsed

Fund	Description	November	YTD	Budget	Percent of Budget	Narrative
Capital Project Funds						
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ -	\$ 75,268	\$ 79,000	95.3%	BWC is prior to the completion of the 2017-18 audit.
	Interest	91	432	800	54.0%	
	Grants and Donations	-	-	1,000	0.0%	
	Total	\$ 91	\$ 75,700	\$ 80,800	93.7%	
	Materials and Services	-	-	1,000	0.0%	
	Contingency	-	-	79,800	0.0%	
	Total	\$ -	\$ -	\$ 80,800	0.0%	
Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ 966	\$ 900	107.3%	BWC is prior to the completion of the 2017-18 audit.
	Equipment Lease Payments	-	21,426	44,554	48.09%	
	Interest	20	48	100	48.0%	
	Golf Cart Lease Payment	-	-	5,000	0.00%	
	Interfund Loan Transfer from Equipment Fund	-	-	71,000	0.00%	
	Total Revenue	20	22,440	121,554	18.46%	
	Capital Outlay	-	5,900	83,000	7.11%	Aerifier
	Interfund Loan Payment Equipment Fund	-	-	36,744	0.00%	
	Contingency	-	-	1,810	0.00%	
	Total Expenditures	-	5,900	121,554	4.85%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending November 30, 2017
41.9% of Year Elapsed

Fund	Description	November	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repayment - Fund 110	Beginning Working Capital	\$ -	\$ 33,566	\$ 13,500	248.6%	BWC is prior to the completion of the 2017-18 audit.
	Interest	156	523	5,050	10.4%	
	Improvement Dist Assessment	298	3,374	16,118	20.9%	
	Total Revenue	\$ 454	\$ 37,463	\$ 34,668	108.1%	
	Materials and Services	-	3	800	0.4%	
	Transfer to Silver's Fund	2,823	14,111	33,868	41.7%	
	Total Expenditures & Contingency	\$ 2,823	\$ 14,114	\$ 34,668	40.7%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 2,983	\$ 2,980	100.1%	BWC is prior to the completion of the 2017-18 audit.
	Interest	4	17	30	56.7%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,010	0.0%	
Mt. Hope Trust - Fund 114	Beginning Working Capital	\$ -	\$ 506,112	\$ 416,787	121.4%	BWC is prior to the completion of the 2017-18 audit.
	Interest	496	2,367	5,300	44.7%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 496	\$ 508,479	\$ 442,087	115.0%	
	Interest Transfer to GF	496	2,439	8,500	28.7%	
	Unappropriated Ending Fund Balance	-	-	433,587	0.0%	
	Total	\$ 496	\$ 2,439	\$ 442,087	0.6%	
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	BWC is prior to the completion of the 2017-18 audit.
	Interest	329	1,565	5,000	31.3%	
	Total Revenue	\$ 329	\$ 275,626	\$ 279,061	98.8%	
	Interest Transfer to General Fund	329	1,565	5,000	31.3%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
	Total Expenditures & Contingency	\$ 329	\$ 1,565	\$ 279,061	0.6%	
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 803,692	\$ 664,500	120.9%	BWC is prior to the completion of the 2017-18 audit.
	Interest	819	3,853	7,500	51.4%	
	Transfer from LID Fund for Loan Payment-Interest	260	1,350	2,834	47.6%	
	Transfer from LID Fund for Loan Payment	2,562	12,761	31,034	41.1%	
	Total Revenue	\$ 3,641	\$ 821,656	\$ 705,868	116.4%	
	Personnel Services	\$ -	\$ -	\$ 4,500	0.0%	
	Street Trees	-	3	14,400	0.0%	
	Unappropriated Ending Fund Balance	-	-	686,968	0.0%	
	Total Expenditures & Contingency	\$ -	\$ 3	\$ 705,868	0.0%	

**Ambulance Billings and Collections
2017-18**

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	2016-17 Total	2015-16 Total	2014-15 Total	2013-14 Total	2012-13 Total	2011-12 Total	
Medicare/Welfare																				
Billings	\$ 10,734	\$ 89,313	\$ 109,965	\$ 58,363	\$ 60,129								\$ 328,504	\$ 1,042,404	\$ 1,202,569	\$ 1,127,162	\$ 1,047,301	\$ 765,882	\$ 709,057	
Payments	10,448	16,440	38,474	45,092	54,124								164,578	392,622	444,242	451,875	401,951	381,423	337,315	
General Insurance/SAIF																				
Billings	8,359	46,329	21,293	33,952	27,062								136,995	302,805	327,144	363,485	342,121	306,572	299,103	
Payments	16,306	11,341	12,898	28,485	22,127								91,157	175,372	214,016	212,501	196,878	179,531	208,883	
Firemed Subscriptions																				
Billings and Donations	8,121	6,843	4,963	6,736	5,923								32,586	85,944	86,232	75,332	76,580	63,703	71,778	
Fire/Med Mgmt Fee*	(2,370)	(2,053)	(1,489)	(1,994)	(1,772)								(9,678)	(25,712)	(25,823)	(22,542)	(22,971)	(19,069)	(21,461)	
Amount Due Baker City	5,751	4,790	3,474	4,742	4,151								22,908	60,232	60,409	52,790	53,609	44,634	50,317	
Payments Received (Prior Month)*	-	5,751	4,790	3,474	4,742								18,757	55,845	55,745	52,790	53,609	44,677	44,851	
New and Renewed Subscriptions	129	110	93	117	106								555	1,550	1,531	1,363	1,365	1,044	-	
Total Members	1,747	1,757	1,767	1,784	1,784								1,166	1,166	1,166	1,166	1,166	1,166	1,242	
Total Billings	\$ 27,214	\$ 142,485	\$ 136,221	\$ 99,051	\$ 93,114	\$ -	498,085	\$ 1,431,153	\$ 1,615,945	\$ 1,565,979	\$ 1,466,002	\$ 1,136,157	\$ 1,079,938							
Total Payments	\$ 26,754	\$ 33,532	\$ 56,162	\$ 77,051	\$ 80,993	\$ -	274,492	\$ 623,839	\$ 714,003	\$ 717,166	\$ 652,438	\$ 605,631	\$ 591,049							
Percent Collections to Billings													55%	44%	44%	46%	45%	53%	53%	

Billings are based on date of ambulance service. Actual billings to customer, Medicare and insurance can take up to 30 days to process. Payments can be delayed even further if billing discrepancies, eligibility or coverage issues exist.

*June's Firemed payment received in July is included in the 2016-17 ytd total.