

City of Baker City
Financial Report for the General Fund
Report for the Month Ending October 31, 2014
33.7% of Year Elapsed

Department	Description	October	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,495,126	\$ 1,252,577	119.4%	Preliminary - subject to change.
	Property Taxes	128,696	141,316	2,330,375	6.1%	
	Police Generated Revenue	2,789	7,468	30,500	24.5%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	76,473	232,886	640,000	36.4%	
	Cemetery	14,315	30,671	80,350	38.2%	
	Interest	298	1,537	6,000	25.6%	LGIP interest rate is 0.54% for October.
	Generated Power Sales	5,613	28,243	60,000	47.1%	
	Franchise fees	112,757	127,589	648,200	19.7%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	16,454	62,572	169,485	36.9%	
	Airport Ground Leases and Gas Tax	2,621	11,279	29,800	37.8%	
	Cigarette/Liquor Taxes/State Sharing	15,869	29,994	244,500	12.3%	State payments are received monthly or quarterly.
	School Resource Office Reimb 5J	-	-	15,000	0.0%	
	Traffic School Tuition	50	250	1,000	25.0%	Classes are held every other month depending on demand.
	Admin Services Indirect Cost	31,437	135,258	360,000	37.6%	
	Other Revenue	30,927	43,055	62,850	68.5%	
Grants	1,200	1,200	32,000	3.8%		
Transfer from CDBG 166	-	7,000	7,000	100.0%		
Total		\$ 439,499	\$ 2,355,444	\$ 5,969,637	39.5%	

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Department	Description	October	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 42,353	174,121	\$ 548,032	31.8%	
	Materials and Services	18,618	125,279	545,875	23.0%	
	CLG Grant Project	-	-	24,000	0.0%	
	City Hall ADA Entrance	-	-	16,500	0.0%	
	Transfer to Fire Equip Reserve Fund 112	-	20,000	20,000	100.0%	
	Transfer to Golf Course Fund 123	-	41,000	41,000	100.0%	
	Transfer to Fund 162 FAA Match	-	7,500	7,500	100.0%	
	Transfer to Playground Imp Fund 134	-	9,000	9,000	100.0%	
	Transfer to Samo Swim Fund 115	-	10,000	10,000	100.0%	
	Transfer to LAMP Fund 174	-	36,200	36,200	100.0%	
	Transfer to Equipment Fund - Loan Repay	-	36,452	36,452	100.0%	
	Transfer to LID Fund 110	-	980	980	100.0%	
	Transfer to Tree City Fund 129	-	4,000	4,000	100.0%	
	Transfer to Golf Project Fund 135	-	7,000	7,000	100.0%	
	Transfer to J. Schmitz Fund 116	-	20,000	20,000	100.0%	
Contingency	-	-	75,000	0.0%		
	Subtotal	\$ 60,971	\$ 491,532	\$ 1,401,539	35.1%	
Police	Personnel Services	\$ 139,885	\$ 498,154	\$ 1,544,391	32.3%	
	Materials and Services	13,925	58,381	185,768	31.4%	
	Police Car	-	-	20,000	0.0%	
		Subtotal	\$ 153,810	\$ 556,535	\$ 1,750,159	31.8%
Fire	Personnel Services	\$ 106,017	\$ 429,944	\$ 1,410,155	30.5%	
	Materials and Services	10,111	45,515	167,173	27.2%	
		Subtotal	\$ 116,128	\$ 475,459	\$ 1,577,328	30.1%
Cemetery	Personal Services	\$ 2,177	\$ 7,270	\$ 19,000	38.3%	
	Materials and Services	9,950	41,104	167,448	24.5%	
		Subtotal	\$ 12,127	\$ 48,374	\$ 186,448	25.9%
Parks	Personnel Services	\$ 3,518	\$ 7,549	\$ 17,064	44.2%	
	Materials and Services	6,017	22,825	82,605	27.6%	
	Park Improvements	-	-	5,000	0.0%	
		Subtotal	\$ 9,535	\$ 30,374	\$ 104,669	29.0%
Airport	Personnel Services	\$ 2,703	\$ 4,043	\$ 6,500	62.2%	
	Materials and Services	2,824	11,795	54,679	21.6%	
	Electrical Transformer	-	5,369	7,500	71.6%	
		Subtotal	\$ 5,527	\$ 21,207	\$ 68,679	30.9%
Planning	Personnel Services	\$ 244	\$ 455	\$ 3,000	15.2%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
		Subtotal	\$ 244	\$ 455	\$ 63,000	0.7%
Hydro Elect Plant	Personnel Services	\$ -	\$ 513	\$ 1,500	34.2%	
	Materials and Services	68	82	1,670	4.9%	
		Subtotal	\$ 68	\$ 595	\$ 3,170	18.8%

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Department	Description	October	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 1,373	\$ 4,337	\$ 12,000	36.1%	
	Materials and Services	5,300	6,608	19,000	34.8%	
	Subtotal	\$ 6,673	\$ 10,945	\$ 31,000	35.3%	
All Departments	Personnel Services	298,270	1,126,386	3,561,642	31.6%	
	Materials and Services	66,813	311,589	1,284,218	24.3%	
	Capital Outlay	-	5,369	73,000	7.4%	
	Transfers	-	192,132	192,132	100.0%	
	Contingency	-	-	75,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	783,645	0.0%	
Grand Total		\$ 365,083	\$ 1,635,476	\$ 5,969,637	27.4%	

City of Baker City
 Financial Report for the Enterprise Funds
 Report for the Month Ending October 31, 2014
 33.7% of Year Elapsed

Department	Description	October	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 907,994	\$ 843,768	107.6%	Preliminary - subject to change.
	Water Sales	227,611	869,329	2,197,629	39.6%	
	Safe Drinking Water Loan	258,424	1,224,250	2,000,000	61.2%	
	Watershed Management Plan Grant	-	-	30,000	0.0%	
	Interest	477	1,746	3,000	58.2%	
	Other Revenue	1,780	29,171	33,500	87.1%	
Total		\$ 488,292	\$ 3,032,490	\$ 5,107,897	59.4%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 117,546	\$ 472,994	\$ 1,393,818	33.9%	
	Water Utility Construction	8,392	1,381,389	2,931,632	47.1%	
	Transfer to Central Stores Fund 107	-	20,000	20,000	100.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	562,447	0.0%	
Total		\$ 125,938	\$ 1,874,383	\$ 5,107,897	36.7%	

REVENUE						
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 886,670	\$ 819,374	108.2%	Preliminary - subject to change.
	Wastewater Service Charge	92,088	346,189	1,082,257	32.0%	
	Interest	417	1,586	3,750	42.3%	
	G Street LID	361	361	750	48.1%	
	Other Revenue	2,758	43,098	47,282	91.2%	
	Total		\$ 95,624	\$ 1,277,904	\$ 1,953,413	65.4%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 70,730	\$ 261,675	\$ 966,590	27.1%	
	Wastewater Construction	1,180	29,957	304,572	9.8%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	582,251	0.0%	
Total		\$ 71,910	\$ 291,632	\$ 1,953,413	14.9%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending October 31, 2014
33.7% of Year Elapsed

Department	Description	October	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ (3,919)	\$ -		Preliminary - subject to change.
	Miscellaneous Revenue	-	-	-		
	Transfer from the General Fund	-	41,000	41,000	100.0%	
Total		\$ -	\$ 37,081	\$ 41,000	90.4%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ 16	\$ 1,980	\$ 2,000	99.0%	
	Materials & Services	507	6,849	16,739	40.9%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	2,261		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 523	\$ 8,829	\$ 41,000	21.5%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 119,629	\$ 106,238	112.6%	Preliminary - subject to change.
	City Permits	9,978	43,593	111,750	39.0%	
	County Permits	10,732	44,633	121,800	36.6%	
	Interest	61	254	650	39.1%	
	Other Revenue	2,030	8,364	28,430	29.4%	Includes the State surcharge pass through.
Total		\$ 22,801	\$ 216,473	\$ 368,868	58.7%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 12,540	\$ 52,864	\$ 164,333	32.2%	
	Materials and Services	6,017	35,600	124,084	28.7%	
	Contingency	-	-	20,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	60,451	0.0%	
Total		\$ 18,557	\$ 88,464	\$ 368,868	24.0%	

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 267,224	\$ 256,578	104.1%	Preliminary - subject to change.
	Wastewater Service Charge	9,379	35,918	109,825	32.7%	
	Water Smart Grant	-	-	40,000	0.0%	
	Interest	129	486	1,500	32.4%	
Total		\$ 9,508	\$ 303,628	\$ 407,903	74.4%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 469	\$ 1,795	\$ 5,491	32.7%	
	Feasibility Study	-	-	80,000	0.0%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	232,412	0.0%	
Total		\$ 469	\$ 1,795	\$ 407,903	0.4%	

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending October 31, 2014
33.7% of Year Elapsed

Department	Description	October	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 651,545	\$ 616,841	105.63%	Preliminary - subject to change.
	Property Taxes	30,132	33,085	545,595	6.06%	
	State Gas Tax	50,170	141,737	585,000	24.23%	
	Surface Trans Project	-	-	105,368	0.00%	
	Interest	232	1,003	1,500	66.87%	
	Other Revenue	2,913	9,774	13,891	70.36%	
Total		\$ 83,447	\$ 837,144	\$ 1,868,195	44.81%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 46,325	\$ 210,688	\$ 725,037	29.06%	
	Storm Water Maintenance	6,106	11,264	176,744	6.37%	
	Preventative Maintenance	178,646	241,099	469,165	51.39%	
	Street Lighting	5,369	21,397	76,509	27.97%	
	Snow and Ice Control	76	225	83,811	0.27%	
	Street Construction	11	171	7,607	2.25%	
	Contingency	-	-	100,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	229,322	0.00%	
Total		\$ 236,533	\$ 484,844	\$ 1,868,195	25.95%	
REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 29,447	\$ 33,500	87.90%	Preliminary - subject to change.
	Property Tax Revenue	4,303	4,725	77,984	6.06%	
	Miscellaneous Revenue	-	800	-		
	Interest	10	52	350	14.86%	
	Transfer from General Fund	-	10,000	10,000	100.00%	
	Total Revenue	4,313	45,024	121,834	36.96%	
	Personnel Services	1,430	6,033	12,000	50.28%	
	Materials & Services	4,434	17,587	109,764	16.02%	
	Contingency	-	-	70	0.00%	
	Total Expenditures	5,864	23,620	121,834	19.39%	
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 69	\$ -		
	Donations	-	69	-		
	Interest	3	12	-		
	OTEC Tree Replacement	-	-	1,000	0.00%	
	Transfer from General Fund	-	4,000	4,000	100.00%	
	Transfer from Misc Grant	-	3,871	3,750	103.23%	
	Total Revenue	3	8,021	8,750	91.67%	
	Personnel Services	1,200	2,869	4,000	71.73%	
	Materials & Services	691	721	4,750	15.18%	
	Contingency	-	-	-		
	Total Expenditures	1,891	3,590	8,750	41.03%	
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 75,373	\$ 52,567	143.38%	Preliminary - subject to change.
	Sidewalk Utility Fee	4,614	18,326	55,000	33.32%	
	Interest	35	135	350	38.57%	
	Total Revenue	4,649	93,834	107,917	86.95%	
	Sidewalk Grants	2,878	14,088	40,865	34.47%	
	Sidewalk Construction	-	-	47,000	0.00%	Reserved for Court Plaza.
	Contingency	-	-	20,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	52	0.00%	
Total		2,878	14,088	107,917	13.05%	

City of Baker City
 Financial Report for the Special Revenue Grant Funds
 Report for the Month Ending October 31, 2014
 33.7% of Year Elapsed

Department	Description	October	YTD	Budget	Percent of Budget	Narrative
Playground Improvement - Fund 134	Beginning Working Capital	\$ -	\$ (382)	\$ 4,500	-8.5%	
	Gifts, Grants & Donations	-	2,736	-		
	Transfer from General Fund	-	9,000	9,000	100.0%	
	Total Revenue	\$ -	\$ 11,354	\$ 13,500	84.1%	
	Personnel Services	-	176	-		
	Materials & Services	4,335	4,368	13,500	32.4%	
	Total Expenditures	\$ 4,335	\$ 4,544	\$ 13,500	33.7%	
FAA Airport - Fund 162	Beginning Working Capital	\$ -	\$ 853	\$ 853	100.0%	
	Transfer from GF - FAA grant match	-	7,500	7,500	100.0%	
	Total Revenue	\$ -	\$ 8,353	\$ 8,353	100.0%	
	Contingency	-	-	8,353	0.0%	
	Total Expenditures	\$ -	\$ -	\$ 8,353	0.0%	
Comm Dev Projects - Fund 166	Beginning Working Capital	\$ -	\$ 19,184	\$ 19,059	100.7%	
	Revenues	105	428	1,250	34.2%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	Total Revenue	\$ 105	\$ 19,612	\$ 20,309	96.6%	
	Big Deal Grants	-	500	5,000	0	
	Transfer to General Fund 101	-	7,000	7,000	100.0%	
	Unappropriated Ending Fund Balance	-	-	8,309	0.0%	
	Total Expenditures	\$ -	\$ 7,500	\$ 20,309	36.9%	
Skateboard Park Project - Fund 171	Beginning Working Capital	\$ -	\$ 4,158	\$ 4,155	100.1%	
	Revenues	2	8	15	53.3%	
	Expenditures	-	-	4,170	0.0%	
Resort Street Project - Fund 173	Beginning Working Capital	\$ -	\$ -	\$ -		
	Revenues	-	-	31,050	0.0%	
	Resort Street Project	\$ -	\$ -	\$ 31,050	0.0%	
Lamp III Project - Fund 174	Beginning Working Capital	\$ -	\$ 1,074	\$ 1,522	70.6%	
	Interest	10	58	-		
	Transfer from General Fund	-	36,200	36,200		
	Total Revenue	\$ 10	\$ 37,332	\$ 37,722	99.0%	
	Materials and Services	\$ -	\$ -	\$ 1,522		
	Land Acquisitions	30,824	30,824	36,200		
	Total Expenditures	\$ 30,824	\$ 30,824	\$ 37,722	\$ 1	
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	\$ -	\$ 510	\$ 510	100.0%	
	Expenditures	-	-	510	0.0%	
Drug Dog Contributions - Department 708	Beginning Working Capital	\$ -	\$ 19,640	\$ 18,000	109.1%	
	Interest	-	-	-		
	Drug Forfeitures	-	-	-		
	Donations	-	500	-		
	Total Revenue	\$ -	\$ 20,140	\$ 18,000	111.9%	
	Personnel Services	460	1,842	6,000	30.7%	
	General Supplies	-	363	12,000	3.0%	
Total Expenditures	\$ 460	\$ 2,205	\$ 18,000	12.3%		
Bullet Proof Vest Grant - Department 710	Beginning Working Capital	\$ -	\$ -	\$ -		
Revenue	-	-	-			
Dog Stations - Department 711	Donations	\$ -	\$ -	\$ -		
Expenditures	-	-	-			
ODOT Grants - Department 713	Beginning Working Capital	\$ -	\$ 10	\$ -		
	Revenue	-	-	-		
	Expenditures	-	-	-		
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ -	\$ 1,710	\$ 960	178.1%	
	Grants	-	-	-		
	Expenditures	-	-	960	0.0%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,110	\$ 2,050		
	Car Seat Sales/ODOT Grant	394	504	1,500	33.6%	
	Expenditures	-	804	3,550	22.6%	
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 645	\$ 670	96.3%	
	Donations/Candy Machine Sales	-	-	200	0.0%	
	Expenditures	-	-	870	0.0%	

City of Baker City
 Financial Report for the Special Revenue Grant Funds
 Report for the Month Ending October 31, 2014
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Department	Description	October	YTD	Budget	Percent of Budget	Narrative
Tree Removal & Replacement - Dept 723	Beginning Working Capital	\$ -	\$ 3,871	\$ 3,750	103.2%	
	Transfer to Tree City Fund	-	3,871	3,750	103.2%	
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ 1,000	\$ 1,000		
	Materials & Services	-	-	1,000		

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending October 31, 2014
33.7% of Year Elapsed

Department	Description	October	YTD	Budget	Percent of Budget	Narrative
Internal Service Funds						
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Central Stores Fund - Fund 107	Beginning Working Capital	\$ -	\$ 261,816	\$ 260,000	100.7%	
	Sale of Inventory	5,638	31,724	127,600	24.9%	
	Transfer from Water Fund 104	-	20,000	20,000	100.0%	
	Total Revenue	\$ 5,638	\$ 313,540	\$ 407,600	76.9%	
	Inventory Purchases	12,773	61,256	157,600	38.9%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	200,000	0.0%	
	Total Expenditures	\$ 12,773	\$ 61,256	\$ 407,600	15.0%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 442,436	\$ 388,509	113.9%	
	Equipment Charge	30,678	125,739	515,745	24.4%	
	Miscellaneous Income	-	3,448	5,000	69.0%	
	Interest	130	503	2,400	21.0%	
	Transfer from LID Fund - Elm Street LID	-	15,000	15,000	100.0%	
	Transfer from General Fund - Interfund Loan	-	36,452	36,452	100.0%	
	Transfer from Golf Cap Proj Fund	-	42,000	42,000	100.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	41,758	0.0%	
	Total Revenue	\$ 30,808	\$ 665,578	\$ 1,046,864	63.6%	
	Personnel Services	12,731	51,359	246,305	20.9%	
	Materials and Services	17,380	63,722	190,900	33.4%	
	Transfer to Golf Capital Project Fund 135	-	242,378	242,378	100.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	167,281	0.0%	
	Total Expenditures	\$ 30,111	\$ 357,459	\$ 1,046,864	34.1%	
Capital Project Funds						
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ -	\$ 23,610	\$ 23,600	100.0%	
	Interest	19	76	200	38.0%	
	Grants and Donations	-	-	556,560	0.0%	
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 19	\$ 43,686	\$ 600,360	7.3%	
	Materials and Services	-	-	1,000	0.0%	
	Fire Dept Radio Upgrade	-	-	584,800	0.0%	
	Contingency	-	-	14,560	0.0%	
Total	\$ -	\$ -	\$ 600,360	0.0%		
Resort Utility Underground - Fund 133	Beginning Working Capital	\$ -	\$ 13,597	\$ 13,597	100.0%	
	Total	\$ -	\$ 13,597	\$ 13,597	100.0%	
	Transfer to LID Fund	-	13,597	13,597	100.0%	
	Total	\$ -	\$ 13,597	\$ 13,597	100.0%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending October 31, 2014
 33.7% of Year Elapsed

Department	Description	October	YTD	Budget	Percent of Budget	Narrative
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Capital Project - Fund 135	Equipment Lease Payments	\$ 11,135	\$ 22,270	\$ 41,758	53.33%	
	Contract Payments - Net Operating Income	-	-	7,000	0.00%	
	Transfer from General Fund	-	7,000	7,000	100.00%	
	Interfund Loan Transfer from Equipment Fund	-	242,378	242,378	100.00%	
	Total Revenue	11,135	271,648	298,136	91.12%	
	Golf Course Equipment	-	197,612	200,378	98.62%	
	Toro Irrigation Package	-	13,864	14,000	99.03%	
	Transfer to Equipment Fund 108	-	42,000	42,000	100.00%	
	Interfund Loan Payment Equipment Fund	-	-	41,758	0.00%	
	Total Expenditures	-	253,476	298,136	85.02%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending October 31, 2014
33.7% of Year Elapsed

Department	Section	October	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repay Fund - Fund 110	Beginning Working Capital	\$ -	\$ 83,722	\$ 29,000	288.7%	
	Interest	35	93	3,000	3.1%	
	Improvement Dist Assessment	2,432	14,378	30,000	47.9%	
	Transfer from General Fund 101	-	980	980	100.0%	
	Transfer from Resort Street Utility Fund 133	-	13,597	13,597	100.0%	
	Total Revenue	\$ 2,467	\$ 112,770	\$ 76,577	147.3%	
	Materials and Services	40	91	300	30.3%	
	Transfer to Equipment Fund	-	15,000	15,000	100.0%	
	Transfer to Silver's Fund	5,107	20,425	61,277	33.3%	
	Total Expenditures & Contingency	\$ 5,147	\$ 35,516	\$ 76,577	46.4%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 2,918	\$ 2,915	100.1%	
	Donations	-	-	-		
	Interest	2	5	15	33.3%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 2,930	0.0%	
Mt Hope Trust - Fund 114	Beginning Working Capital	\$ -	357,611	\$ 357,611	100.0%	
	Donations	-	-	-		
	Interest	156	618	2,300	26.9%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 156	\$ 358,229	\$ 379,911	94.3%	
	Interest Transfer to GF	156	618	3,200	19.3%	
	Unappropriated Ending Fund Balance	-	-	376,711	0.0%	
Total	\$ 156	\$ 618	\$ 379,911	0.2%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 254,061	\$ 254,061	100.0%	
	Interest	120	475	2,000	23.8%	
	Transfer from General Fund 101	-	20,000	20,000	100.0%	
	Total Revenue	\$ 120	\$ 274,536	\$ 276,061	99.4%	
	Interest Transfer to General Fund	120	475	2,000	23.8%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 120	\$ 475	\$ 276,061	0.2%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 497,867	\$ 496,584	100.3%	
	Anthony Silvers Bequest (N/R Payments)	262	1,035	3,700	28.0%	
	Interest	238	991	7,500	13.2%	
	Transfer from LID Fund for Loan Payment	5,107	20,425	61,277	33.3%	
	Total Revenue	\$ 5,607	\$ 520,318	\$ 569,061	91.4%	
	Street Trees	-	-	6,300	0.0%	
	Unappropriated Ending Fund Balance	-	-	562,761	0.0%	
	Total Expenditures & Contingency	\$ -	\$ -	\$ 569,061	0.0%	

**Ambulance Billings and Collections
2014-15**

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	2013-14 Total	2012-13 Total	2011-12 Total	2010-11 Total	2009-10 Total	
Medicare/Welfare																			
Billings	\$ 99,790	\$ 88,320	\$ 87,876	\$ 94,148									\$ 370,134	\$ 1,047,301	\$ 765,882	\$ 709,057	\$ 816,708	\$ 736,974	
Payments	32,232	41,538	32,731	48,775									155,276	401,951	381,423	337,315	412,900	331,680	
General Insurance/SAIF																			
Billings	32,042	23,142	23,294	25,036									103,514	342,121	306,572	299,103	339,810	359,856	
Payments	17,629	12,231	13,502	24,198									67,560	196,878	179,531	208,883	206,449	224,694	
Firemed Subscriptions																			
Billings and Donations	4,050	5,305	5,000	4,450									18,805	76,580	63,703	71,778	61,409	54,551	
Fire/Med Mgmt Fee*	(1,215)	(1,590)	(1,500)	(1,335)									(5,640)	(22,971)	(19,069)	(21,461)	(18,102)	(18,739)	
Amount Due Baker City	2,835	3,715	3,500	3,115	-	-	-	-	-	-	-	-	*	*	44,634	50,317	43,307	35,811	
Payments Received (Prior Month)*	-	-	6,550	3,500									10,050	53,609	41,702	44,851	43,343	35,912	
New and Renewed Subscriptions	71	97	85	82									335	1,365	1,044				
Total Members	1,482	1,485	1,491	1,497									1,166	1,166	1,166	1,242	1,166	1,175	
Total Billings	\$ 135,882	\$ 116,767	\$ 116,170	\$ 123,634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	492,453	\$ 1,466,002	\$ 1,136,157	\$ 1,217,927	\$ 1,151,381	\$ 1,057,311	
Total Payments	\$ 49,861	\$ 53,769	\$ 52,783	\$ 76,473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	232,886	\$ 652,438	\$ 602,656	\$ 662,692	\$ 589,185	\$ 555,987	
Percent Collections to Billings													47%	45%	53%	54%	51%	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 2013-14 ytd total.