

**TOWN OF FRIDAY HARBOR
CASH INVESTMENT
REPORT**



May 31, 2021

BEGINNING CASH BALANCE \$ 4,389,817.63

REVENUES

Receipts	\$ 1,125,989.15
Investment Sold	\$ 496,000.00
Transfers from Other Funds	\$ 1,441,330.17

TOTAL REVENUE \$ 3,063,319.32

EXPENDITURES/USES

Claims/Payroll Transfers	\$ 1,659,515.09
Other Transfers Out	\$ -
Investment Purchased	\$ -
Warrants Redeemed	\$ 1,220,329.33
Other Disbursements	\$ 196,669.31

TOTAL USES \$ 3,076,513.73

ENDING CASH BALANCE \$ 4,376,623.22

BEGINNING INVESTMENT BALANCE \$ 19,954,790.00

Investments Purchased	\$ -
Investments Sold	\$ 496,000.00

ENDING INVESTMENT BALANCE \$ 19,458,790.00

TOTAL CASH & INVESTMENTS	\$ 23,835,413.22
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INVESTMENT INTEREST

State Pool	\$ 1,276.57
TVI Investments	\$ -
TOTAL INVESTMENT INTEREST	\$ 1,276.57

Prepared by: Bethany Berry,
Finance Director
06/19/2021

CASH & INVESTMENTS

FUND #	DESCRIPTION	CASH BALANCE	INVESTMENT BALANCE	TOTAL BALANCE	Fund	Cash	Investments	TOTAL
001	GENERAL	313,667.22	1,897,300.00	2,210,967.22				
002	GENERAL CAPITAL PROJECTS RESERVE	40,482.89	674,300.00	714,782.89				
002	GENERAL CAPITAL MAJOR REPAIRS RESERVE	4,877.81	54,700.00	59,577.81				
002	GENERAL CAPITAL LAND RESERVE	5,301.36	116,600.00	121,901.36				
002	GENERAL CAPITAL STUDIES RESERVE	3,905.53	83,000.00	86,905.53				
002	GENERAL CAPITAL RAINY DAY RESERVE	15,096.80	195,800.00	210,896.80				
002	GENERAL CAPITAL INTERMODAL RESERVE	4,388.07	39,600.00	43,988.07				
002	GENERAL CAPITAL EQUIPMENT RESERVE	38,863.91	282,790.00	321,653.91	002	112,916.37	1,446,790.00	1,559,706.37
125	SPECIAL REVENUE LOW INCOME ASSISTANCE	13,894.19	10,000.00	23,894.19				
125	SPECIAL REVENUE PARKING	531,006.77	59,400.00	590,406.77				
125	SPECIAL REVENUE HARBOR	1,182.74	-	1,182.74				
125	SPECIAL REVENUE HOTEL MOTEL	264,317.05	753,300.00	1,017,617.05	125	810,400.75	822,700.00	1,633,100.75
130	LANDFILL CLOSURE	47,251.43	115,000.00	162,251.43				
315	CAPITAL PROJECTS	121,017.26	2,325,400.00	2,446,417.26				
410	WATER	31,460.73	600,000.00	631,460.73				
415	WATER CAPITAL PROJECTS RESERVE	156,470.50	3,903,600.00	4,060,070.50				
415	WATER CAPITAL MAJOR REPAIRS RESERVE	27,328.48	357,000.00	384,328.48				
415	WATER CAPITAL LAND RESERVE	21,782.08	224,200.00	245,982.08				
415	WATER CAPITAL STUDIES RESERVE	32,775.46	101,200.00	133,975.46				
415	WATER CAPITAL EQUIPMENT RESERVE	7,201.82	315,000.00	322,201.82				
415	WATER CAPITAL PUBLIC WORKS RESERVE	38,545.89	35,580.00	74,125.89	415	284,104.23	4,936,580.00	5,220,684.23
416	WATER BOND REDEMPTION	89,504.44	-	89,504.44				
417	WATER BOND RESERVE	218,225.00	-	218,225.00				
420	SEWER	158,029.17	550,000.00	708,029.17				
421	SEWER BOND REDEMPTION	404,750.25	222,400.00	627,150.25				
422	SEWER BOND RESERVE	91,700.00	180,000.00	271,700.00				
425	SEWER CAPITAL PROJECTS RESERVE	193,463.73	1,450,000.00	1,643,463.73				
425	SEWER CAPITAL MAJOR REPAIRS RESERVE	27,816.09	166,800.00	194,616.09				
425	SEWER CAPITAL LAND RESERVE	4,584.89	106,500.00	111,084.89				
425	SEWER CAPITAL STUDIES RESERVE	51,076.26	150,000.00	201,076.26				
425	SEWER CAPITAL EQUIPMENT RESERVE	67,345.99	505,000.00	572,345.99				
425	SEWER CAPITAL PUBLIC WORKS RESERVE	58,582.67	15,580.00	74,162.67	425	402,869.63	2,393,880.00	2,796,749.63
430	REFUSE	37,144.54	600,000.00	637,144.54				
435	REFUSE CAPITAL PROJECTS RESERVE	3,600.04	211,700.00	215,300.04				
435	REFUSE CAPITAL MAJOR REPAIRS RESERVE	4,792.75	21,300.00	26,092.75				
435	REFUSE CAPITAL STUDIES RESERVE	7,336.70	11,000.00	18,336.70				
435	REFUSE CAPITAL EQUIPMENT RESERVE	48,434.07	475,000.00	523,434.07				
435	REFUSE CAPITAL PUBLIC WORKS RESERVE	73,564.28	580.00	74,144.28	435	137,727.84	719,580.00	857,307.84
440	STREET	333,405.12	250,000.00	583,405.12				
445	STREET CAPITAL PROJECTS RESERVE	53,448.03	740,000.00	793,448.03				
445	STREET CAPITAL STUDIES RESERVE	5,557.11	110,000.00	115,557.11				
445	STREET CAPITAL EQUIPMENT RESERVE	43,657.27	325,000.00	368,657.27				
445	STREET CAPITAL PUBLIC WORKS RESERVE	13,560.67	10,580.00	24,140.67	445	116,223.08	1,185,580.00	1,301,803.08
450	STORMWATER	73,489.15	200,000.00	273,489.15				
451	STORMWATER BOND REDEMPTION	56,031.89	-	56,031.89				
452	STORMWATER BOND RESERVE	133,950.00	-	133,950.00				
455	STORMWATER CAPITAL PROJECTS RESERVE	18,054.84	925,000.00	943,054.84				
455	STORMWATER CAPITAL STUDIES RESERVE	40,373.97	-	40,373.97				
455	STORMWATER CAPITAL EQUIPMENT RESERVE	18,302.19	80,000.00	98,302.19				
455	STORMWATER CAPITAL PUBLIC WORKS RESERVE	65,574.06	8,580.00	74,154.06	455	142,305.06	1,013,580.00	1,155,885.06
Subtotal		4,116,173.16	19,458,790.00	23,574,963.16				
631	CLAIMS CLEARING	58,398.94	-	58,398.94				
632	PAYROLL CLEARING	181,972.91	-	181,972.91				
633	TREASURER'S TRUST	19,902.21	-	19,902.21				
635	FISCAL AGENCY	176.00	-	176.00				
Subtotal		260,450.06	-	260,450.06				
GRAND TOTAL		4,376,623.22	19,458,790.00	23,835,413.22				

FUND #	DESCRIPTION	BEGINNING BALANCE	RECEIPTS	INVESTMENTS SOLD	TRANSFERS IN	TOTAL AVAILABLE	TRANSFERS TO CLAIMS/PAYROLL	OTHER TRANSFERS OUT	INVESTMENTS PURCHASED	OTHER DISBURSEMENTS	TOTAL USED	ENDING BALANCE
5/1/2021												5/31/2021
001	GENERAL	136,382.48	348,700.50	-	-	485,082.98	167,471.74	-	-	3,944.02	171,415.76	313,667.22
002	GENERAL CAPITAL RESERVE	112,916.37	-	-	-	112,916.37	-	-	-	-	-	112,916.37
125	SPECIAL REVENUE	804,785.37	31,635.34	-	-	836,420.71	26,019.96	-	-	-	26,019.96	810,400.75
130	LANDFILL CLOSURE	47,251.43	-	-	-	47,251.43	-	-	-	-	-	47,251.43
315	CAPITAL PROJECTS	92,981.96	28,035.30	-	-	121,017.26	-	-	-	-	-	121,017.26
410	WATER	62,937.92	162,181.22	-	-	225,119.14	193,658.41	-	-	-	193,658.41	31,460.73
415	WATER CAPITAL RESERVE	264,638.12	23,790.00	-	-	288,428.12	4,323.89	-	-	-	4,323.89	284,104.23
416	WATER BOND REDEMPTION	198,606.44	-	-	-	198,606.44	-	-	-	109,102.00	109,102.00	89,504.44
417	WATER BOND RESERVE	218,225.00	-	-	-	218,225.00	-	-	-	-	-	218,225.00
420	SEWER	93,925.23	201,255.11	-	-	295,180.34	137,151.17	-	-	-	137,151.17	158,029.17
421	SEWER BOND REDEMPTION	484,458.04	-	-	-	484,458.04	-	-	-	79,707.79	79,707.79	404,750.25
422	SEWER BOND RESERVE	91,700.00	-	-	-	91,700.00	-	-	-	-	-	91,700.00
425	SEWER CAPITAL RESERVE	559,540.50	18,991.97	-	-	578,532.47	175,662.84	-	-	-	175,662.84	402,869.63
430	REFUSE	48,587.39	98,652.51	-	-	147,239.90	110,095.36	-	-	-	110,095.36	37,144.54
435	REFUSE CAPITAL RESERVE	137,727.84	-	-	-	137,727.84	-	-	-	-	-	137,727.84
440	STREET	300,124.10	103,477.87	-	-	403,601.97	70,196.85	-	-	-	70,196.85	333,405.12
445	STREET CAPITAL RESERVE	329,546.99	57,151.69	350,000.00	-	736,698.68	618,730.10	-	-	1,745.50	620,475.60	116,223.08
450	STORM WATER	58,167.15	43,363.22	-	-	101,530.37	28,041.22	-	-	-	28,041.22	73,489.15
451	STORM WATER BOND REDEMPTION	43,031.89	-	13,000.00	-	56,031.89	-	-	-	-	-	56,031.89
452	STORM WATER BOND REDEMPTION	950.00	-	133,000.00	-	133,950.00	-	-	-	-	-	133,950.00
455	STORMWATER CAPITAL RESERVE	264,737.45	5,731.16	-	-	270,468.61	128,163.55	-	-	-	128,163.55	142,305.06
631	CLAIMS CLEARING	5,780.65	-	-	1,263,592.78	1,269,373.43	-	-	-	1,210,974.49	1,210,974.49	58,398.94
632	PAYROLL CLEARING	13,590.36	-	-	177,737.39	191,327.75	-	-	-	9,354.84	9,354.84	181,972.91
633	TREASURER'S TRUST	19,173.95	728.26	-	-	19,902.21	-	-	-	-	-	19,902.21
635	FISCAL AGENCY	51.00	2,295.00	-	-	2,346.00	-	-	-	2,170.00	2,170.00	176.00
	TOTALS	4,389,817.63	1,125,989.15	496,000.00	1,441,330.17	7,453,136.95	1,659,515.09	-	-	1,416,998.64	3,076,513.73	4,376,623.22

FUND #	DESCRIPTION	INVESTMENT BALANCE	INVESTMENTS SOLD	INVESTMENTS PURCHASED	INVESTMENT BALANCE
		5/1/2021			5/31/2021
001	CURRENT	1,897,300.00	-	-	1,897,300.00
002	CURRENT CAPITAL RESERVE	1,446,790.00	-	-	1,446,790.00
125	SPECIAL REVENUE	822,700.00	-	-	822,700.00
130	LANDFILL CLOSURE	115,000.00	-	-	115,000.00
315	CAPITAL PROJECTS	2,325,400.00	-	-	2,325,400.00
410	WATER	600,000.00	-	-	600,000.00
415	WATER CAPITAL RESERVE	4,936,580.00	-	-	4,936,580.00
416	WATER BOND REDEMPTION	-	-	-	-
417	WATER BOND RESERVE	-	-	-	-
420	SEWER	550,000.00	-	-	550,000.00
421	SEWER BOND REDEMPTION	222,400.00	-	-	222,400.00
422	SEWER BOND RESERVE	180,000.00	-	-	180,000.00
425	SEWER CAPITAL RESERVE	2,393,880.00	-	-	2,393,880.00
430	REFUSE	600,000.00	-	-	600,000.00
435	REFUSE CAPITAL RESERVE	719,580.00	-	-	719,580.00
440	STREET	250,000.00	-	-	250,000.00
445	STREET CAPITAL RESERVE	1,535,580.00	350,000.00	-	1,185,580.00
450	STORM WATER	200,000.00	-	-	200,000.00
451	STORM WATER BOND REDEMPTION	13,000.00	13,000.00	-	-
452	STORM WATER BOND REDEMPTION	133,000.00	133,000.00	-	-
455	STORMWATER CAPITAL RESERVE	1,013,580.00	-	-	1,013,580.00
631	CLAIMS CLEARING	-	-	-	-
632	PAYROLL CLEARING	-	-	-	-
633	TREASURER'S TRUST	-	-	-	-
635	FISCAL AGENCY	-	-	-	-
TOTALS		19,954,790.00	496,000.00	-	19,458,790.00
				Funds Invested in LGIP	19,954,790.00
				Funds Invested in Bonds	-
					19,954,790.00

TOWN OF FRIDAY HARBOR
MONTHLY DEBT
PAYMENTS

May-21			
BOND/NOTE/LEASE PAYMENTS	PRINCIPAL	INTEREST	TOTAL
WATER TRANSMISSION LINE REPLACEMENT/USDA	\$ 37,420.88	\$ 71,681.12	\$ 109,102.00
2012 SEWER BONDS	\$ -	\$ -	\$ -
WASTEWATER PLANT DESIGN PWTF #1	\$ 21,803.34	\$ 100.54	\$ 21,903.88
WASTEWATER CONSTRUCTION PHASE 1 PWTF #2	\$ -	\$ -	\$ -
WASTEWATER CONSTRUCTION PHASE 2 PWTF #3	\$ -	\$ -	\$ -
WASTEWATER MAIN DESIGN PWTF #4	\$ -	\$ -	\$ -
WASTEWATER MAIN CONSTRUCTION PWTF #5	\$ -	\$ -	\$ -
SEWER MAIN DEPARTMENT OF ECOLOGY	\$ 57,803.91	\$ -	\$ 57,803.91
SEWER GENERAL FACILITY PLAN	\$ -	\$ -	\$ -
WASTEWATER USDA TERTIARY & HEADWORKS L#1	\$ -	\$ -	\$ -
WASTEWATER USDA HEADWORKS L#2	\$ -	\$ -	\$ -
2008 STORMWATER BONDS	\$ -	\$ -	\$ -
TOTAL	\$ 117,028.13	\$ 71,781.66	\$ 188,809.79
OUTSTANDING INTERFUND LOANS	LOANED BY	LOANED TO	BALANCE
LOAN TOTAL			\$ -
REGISTERED WARRANTS			

DEBT



Cash and Investment Activity

Period: 2021 - May
Period Totals

Fund	Beginning Cash	Beginning Investments	Activity In	Activity Out	Ending Cash	Ending Investments	Ending Balance
001 General Fund	\$136,382.48	\$1,897,300.00	\$353,274.42	\$175,989.68	\$313,667.22	\$1,897,300.00	\$2,210,967.22
002 General Capital Reserve	\$112,916.37	\$1,446,790.00	\$0.00	\$0.00	\$112,916.37	\$1,446,790.00	\$1,559,706.37
125 Special Revenue	\$804,785.37	\$822,700.00	\$31,635.34	\$26,019.96	\$810,400.75	\$822,700.00	\$1,633,100.75
130 Landfill Closure Fund	\$47,251.43	\$115,000.00	\$0.00	\$0.00	\$47,251.43	\$115,000.00	\$162,251.43
315 Capital Projects	\$92,981.96	\$2,325,400.00	\$28,035.30	\$0.00	\$121,017.26	\$2,325,400.00	\$2,446,417.26
410 Water Fund	\$62,937.92	\$600,000.00	\$163,933.33	\$195,410.52	\$31,460.73	\$600,000.00	\$631,460.73
415 Water Capital Reserve	\$264,638.12	\$4,936,580.00	\$23,790.00	\$4,323.89	\$284,104.23	\$4,936,580.00	\$5,220,684.23
416 Water Bond Redemption Fund	\$198,606.44	\$0.00	\$0.00	\$109,102.00	\$89,504.44	\$0.00	\$89,504.44
417 Water Bond Reserve Fund	\$218,225.00	\$0.00	\$0.00	\$0.00	\$218,225.00	\$0.00	\$218,225.00
420 Sewer Fund	\$93,925.23	\$550,000.00	\$201,259.27	\$137,155.33	\$158,029.17	\$550,000.00	\$708,029.17
421 Bond Redemption Fund	\$484,458.04	\$222,400.00	\$0.00	\$79,707.79	\$404,750.25	\$222,400.00	\$627,150.25
422 Sewer Bond Reserve Fund	\$91,700.00	\$180,000.00	\$0.00	\$0.00	\$91,700.00	\$180,000.00	\$271,700.00
425 Sewer Capital Reserve	\$559,540.50	\$2,393,880.00	\$18,991.97	\$175,662.84	\$402,869.63	\$2,393,880.00	\$2,796,749.63
430 Refuse Fund	\$48,587.39	\$600,000.00	\$98,652.64	\$110,095.49	\$37,144.54	\$600,000.00	\$637,144.54
435 Refuse Capital Reserve	\$137,727.84	\$719,580.00	\$0.00	\$0.00	\$137,727.84	\$719,580.00	\$857,307.84
440 Street Fund	\$300,124.10	\$250,000.00	\$103,477.87	\$70,196.85	\$333,405.12	\$250,000.00	\$583,405.12
445 Street Capital Reserve	\$329,546.99	\$1,535,580.00	\$407,151.69	\$620,475.60	\$116,223.08	\$1,185,580.00	\$1,301,803.08
450 Stormwater Fund	\$58,167.15	\$200,000.00	\$43,363.67	\$28,041.67	\$73,489.15	\$200,000.00	\$273,489.15
451 Stormwater Bond Fund	\$43,031.89	\$13,000.00	\$13,000.00	\$0.00	\$56,031.89	\$0.00	\$56,031.89
452 Storm Water Bond Reserve	\$950.00	\$133,000.00	\$133,000.00	\$0.00	\$133,950.00	\$0.00	\$133,950.00
455 Stormwater Capital Reserve	\$264,737.45	\$1,013,580.00	\$5,731.16	\$128,163.55	\$142,305.06	\$1,013,580.00	\$1,155,885.06
631 Claims Clearing Fund	\$5,780.65	\$0.00	\$1,263,592.78	\$1,210,974.49	\$58,398.94	\$0.00	\$58,398.94
632 Payroll Clearing Fund	\$13,590.36	\$0.00	\$177,737.39	\$9,354.84	\$181,972.91	\$0.00	\$181,972.91
633 Treasurer's Trust Fund	\$19,173.95	\$0.00	\$728.26	\$0.00	\$19,902.21	\$0.00	\$19,902.21
635 Fiscal Agency Fund	\$51.00	\$0.00	\$2,295.00	\$2,170.00	\$176.00	\$0.00	\$176.00
	\$4,389,817.63	\$19,954,790.00	\$3,069,650.09	\$3,082,844.50	\$4,376,623.22	\$19,458,790.00	\$23,835,413.22



Investments Activity

Period: 2021 - May
Period Totals: Period

Fund	Description	Beginning Balance	Investments		Reinvested Interest	Ending Balance
			Acquired	Liquidated		
001	General Fund	\$1,897,300.00	\$0.00	\$0.00	\$0.00	\$1,897,300.00
002	General Capital Reserve	\$1,446,790.00	\$0.00	\$0.00	\$0.00	\$1,446,790.00
125	Special Revenue	\$822,700.00	\$0.00	\$0.00	\$0.00	\$822,700.00
130	Landfill Closure Fund	\$115,000.00	\$0.00	\$0.00	\$0.00	\$115,000.00
315	Capital Projects	\$2,325,400.00	\$0.00	\$0.00	\$0.00	\$2,325,400.00
410	Water Fund	\$600,000.00	\$0.00	\$0.00	\$0.00	\$600,000.00
415	Water Capital Reserve	\$4,936,580.00	\$0.00	\$0.00	\$0.00	\$4,936,580.00
416	Water Bond Redemption Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
417	Water Bond Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
420	Sewer Fund	\$550,000.00	\$0.00	\$0.00	\$0.00	\$550,000.00
421	Bond Redemption Fund	\$222,400.00	\$0.00	\$0.00	\$0.00	\$222,400.00
422	Sewer Bond Reserve Fund	\$180,000.00	\$0.00	\$0.00	\$0.00	\$180,000.00
425	Sewer Capital Reserve	\$2,393,880.00	\$0.00	\$0.00	\$0.00	\$2,393,880.00
430	Refuse Fund	\$600,000.00	\$0.00	\$0.00	\$0.00	\$600,000.00
435	Refuse Capital Reserve	\$719,580.00	\$0.00	\$0.00	\$0.00	\$719,580.00
440	Street Fund	\$250,000.00	\$0.00	\$0.00	\$0.00	\$250,000.00
445	Street Capital Reserve	\$1,535,580.00	\$0.00	\$350,000.00	\$0.00	\$1,185,580.00
450	Stormwater Fund	\$200,000.00	\$0.00	\$0.00	\$0.00	\$200,000.00
451	Stormwater Bond Fund	\$13,000.00	\$0.00	\$13,000.00	\$0.00	\$0.00
452	Storm Water Bond Reserve	\$133,000.00	\$0.00	\$133,000.00	\$0.00	\$0.00
455	Stormwater Capital Reserve	\$1,013,580.00	\$0.00	\$0.00	\$0.00	\$1,013,580.00
631	Claims Clearing Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
632	Payroll Clearing Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
633	Treasurer's Trust Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
635	Fiscal Agency Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$19,954,790.00	\$0.00	\$496,000.00	\$0.00	\$19,458,790.00