

# TOWN OF FRIDAY HARBOR CASH INVESTMENT REPORT



September 30, 2021

<b>BEGINNING CASH BALANCE</b>		\$	6,378,476.89
<b>REVENUES</b>			
Receipts	\$	1,290,033.01	
Investment Sold	\$	-	
Transfers from Other Funds	\$	603,189.05	
<b>TOTAL REVENUE</b>		\$	1,893,222.06
<b>EXPENDITURES/USES</b>			
Claims/Payroll Transfers	\$	648,793.98	
Other Transfers Out	\$	131,550.00	
Investment Purchased	\$	22,110.00	
Warrants Redeemed	\$	457,139.11	
Other Disbursements	\$	8,008.68	
<b>TOTAL USES</b>		\$	1,267,601.77
<b>ENDING CASH BALANCE</b>		\$	<b>7,004,097.18</b>
<b>BEGINNING INVESTMENT BALANCE</b>		\$	18,779,363.87
Investments Purchased	\$	22,110.00	
Investments Sold	\$	-	
Interest Reinvested	\$	1,343.66	
Interest Withdrawn	\$	-	
<b>ENDING INVESTMENT BALANCE</b>		\$	<b>18,802,817.53</b>
<b>TOTAL CASH &amp; INVESTMENTS</b>		\$	<b>25,806,914.71</b>

Prepared By: Bethany Berry  
Finance Director  
10/13/2021

SUMMARY

**TOWN OF FRIDAY HARBOR  
CASH INVESTMENTS**

FUND #	DESCRIPTION	CASH BALANCE	INVESTMENT BALANCE	TOTAL BALANCE	Fund	Cash	Investments	TOTAL
001	GENERAL	1,006,812.46	1,897,849.85	2,904,662.31				
002	GENERAL CAPITAL PROJECTS RESERVE	67,839.95	674,495.43	742,335.38				
002	GENERAL CAPITAL MAJOR REPAIRS RESERVE	5,506.78	54,715.86	60,222.64				
002	GENERAL CAPITAL LAND RESERVE	5,963.14	116,633.79	122,596.93				
002	GENERAL CAPITAL STUDIES RESERVE	3,949.49	83,024.05	86,973.54				
002	GENERAL CAPITAL RAINY DAY RESERVE	18,200.50	195,856.74	214,057.24				
002	GENERAL CAPITAL INTERMODAL RESERVE	4,409.04	39,611.47	44,020.51				
002	GENERAL CAPITAL EQUIPMENT RESERVE	47,413.69	282,871.96	330,285.65				
125	SPECIAL REVENUE LOW INCOME ASSISTANCE	16,027.50	10,002.90	26,030.40				
125	SPECIAL REVENUE PARKING	531,038.22	59,417.22	590,455.44				
125	SPECIAL REVENUE HARBOR	2,307.14	-	2,307.14				
125	SPECIAL REVENUE HOTEL MOTEL	431,328.15	753,518.35	1,184,846.50				
130	LANDFILL CLOSURE	31,336.80	115,033.33	146,370.13				
315	CAPITAL PROJECTS	249,316.31	2,326,073.88	2,575,390.19				
410	WATER	216,679.49	600,173.91	816,853.40				
415	WATER CAPITAL PROJECTS RESERVE	437,692.90	3,754,687.03	4,192,379.93				
415	WATER CAPITAL MAJOR REPAIRS RESERVE	52,340.50	332,096.24	384,436.74				
415	WATER CAPITAL LAND RESERVE	24,750.83	224,264.97	249,015.80				
415	WATER CAPITAL STUDIES RESERVE	(13,041.97)	121,235.11	108,193.14				
415	WATER CAPITAL EQUIPMENT RESERVE	36,688.64	315,091.31	351,779.95				
415	WATER CAPITAL PUBLIC WORKS RESERVE	8,623.99	65,617.43	74,241.42				
416	WATER BOND REDEMPTION	163,925.24	0.01	163,925.25				
417	WATER BOND RESERVE	218,225.00	-	218,225.00				
420	SEWER	361,239.46	550,159.40	911,398.86				
421	SEWER BOND REDEMPTION	359,144.62	222,516.62	581,661.24				
422	SEWER BOND RESERVE	91,700.00	180,000.00	271,700.00				
425	SEWER CAPITAL PROJECTS RESERVE	135,635.70	1,430,414.44	1,566,050.14				
425	SEWER CAPITAL MAJOR REPAIRS RESERVE	31,604.84	168,848.90	200,453.74				
425	SEWER CAPITAL LAND RESERVE	4,641.28	106,530.86	111,172.14				
425	SEWER CAPITAL STUDIES RESERVE	112,065.60	122,139.29	234,204.89				
425	SEWER CAPITAL EQUIPMENT RESERVE	81,118.51	529,153.34	610,271.85				
425	SEWER CAPITAL PUBLIC WORKS RESERVE	14,651.12	59,597.27	74,248.39				
430	REFUSE	117,497.48	600,173.90	717,671.38				
435	REFUSE CAPITAL PROJECTS RESERVE	6,712.17	211,761.35	218,473.52				
435	REFUSE CAPITAL MAJOR REPAIRS RESERVE	5,404.04	21,306.16	26,710.20				
435	REFUSE CAPITAL STUDIES RESERVE	7,942.50	11,003.19	18,945.69				
435	REFUSE CAPITAL EQUIPMENT RESERVE	78,685.62	475,137.68	553,823.30				
435	REFUSE CAPITAL PUBLIC WORKS RESERVE	73,615.51	580.16	74,195.67				
440	STREET	319,300.52	250,072.45	569,372.97				
445	STREET CAPITAL PROJECTS RESERVE	1,063,170.55	565,184.86	1,628,355.41				
445	STREET CAPITAL STUDIES RESERVE	5,267.87	60,017.38	65,285.25				
445	STREET CAPITAL EQUIPMENT RESERVE	43,829.36	325,094.22	368,923.58				
445	STREET CAPITAL PUBLIC WORKS RESERVE	13,627.73	60,597.58	74,225.31				
450	STORMWATER	111,195.72	200,057.98	311,253.70				
451	STORMWATER BOND REDEMPTION	67.05	0.01	67.06				
452	STORMWATER BOND RESERVE	-	-	-				
455	STORMWATER CAPITAL PROJECTS RESERVE	58,663.03	541,593.98	600,257.01				
455	STORMWATER CAPITAL STUDIES RESERVE	37,949.04	-	37,949.04				
455	STORMWATER CAPITAL EQUIPMENT RESERVE	22,344.56	80,023.18	102,367.74				
455	STORMWATER CAPITAL PUBLIC WORKS RESERVE	65,629.52	8,582.49	74,212.01				
<b>Subtotal</b>		<b>6,790,037.19</b>	<b>18,802,817.53</b>	<b>25,592,854.72</b>				
631	CLAIMS CLEARING	6,158.23	-	6,158.23				
632	PAYROLL CLEARING	188,210.27	-	188,210.27				
633	TREASURER'S TRUST	19,615.49	-	19,615.49				
635	FISCAL AGENCY	76.00	-	76.00				
<b>Subtotal</b>		<b>214,059.99</b>	<b>-</b>	<b>214,059.99</b>				
<b>GRAND TOTAL</b>		<b>7,004,097.18</b>	<b>18,802,817.53</b>	<b>25,806,914.71</b>				

Fund	Cash	Investments	TOTAL
002	153,282.59	1,447,209.30	1,600,491.89
125	980,701.01	822,938.47	1,803,639.48
415	547,054.89	4,812,992.09	5,360,046.98
425	379,717.05	2,416,684.10	2,796,401.15
435	172,359.84	719,788.54	892,148.38
445	1,125,895.51	1,010,894.04	2,136,789.55
455	184,586.15	630,199.65	814,785.80

**TOWN OF FRIDAY HARBOR  
OPERATION OF CASH**

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
9/1/2021												9/30/2021
001	GENERAL	879,512.69	289,744.83	-	10,224.28	1,179,481.80	167,872.55	-	-	4,796.79	172,669.34	1,006,812.46
002	GENERAL CAPITAL RESERVE	153,282.59	-	-	-	153,282.59	-	-	-	-	-	153,282.59
125	SPECIAL REVENUE	895,422.16	98,417.44	-	-	993,839.60	13,138.59	-	-	-	13,138.59	980,701.01
130	LANDFILL CLOSURE	31,336.80	-	-	-	31,336.80	-	-	-	-	-	31,336.80
315	CAPITAL PROJECTS	208,445.36	40,870.95	-	-	249,316.31	-	-	-	-	-	249,316.31
410	WATER	179,301.76	258,301.24	-	-	437,603.00	174,637.32	56,000.00	-	(9,713.81)	220,923.51	216,679.49
415	WATER CAPITAL RESERVE	536,215.15	-	-	36,000.00	572,215.15	15,446.45	-	-	9,713.81	25,160.26	547,054.89
416	WATER BOND REDEMPTION	143,925.24	-	-	20,000.00	163,925.24	-	-	-	-	-	163,925.24
417	WATER BOND RESERVE	218,225.00	-	-	-	218,225.00	-	-	-	-	-	218,225.00
420	SEWER	253,379.67	277,511.19	-	-	530,890.86	94,101.40	75,550.00	-	-	169,651.40	361,239.46
421	SEWER BOND REDEMPTION	312,746.07	15,222.02	-	33,150.00	361,118.09	-	-	-	1,973.47	1,973.47	359,144.62
422	SEWER BOND RESERVE	91,700.00	-	-	-	91,700.00	-	-	-	-	-	91,700.00
425	SEWER CAPITAL RESERVE	339,762.53	22,110.00	-	42,400.00	404,272.53	2,445.48	-	22,110.00	-	24,555.48	379,717.05
430	REFUSE	83,673.72	130,404.81	-	-	214,078.53	96,581.05	-	-	-	96,581.05	117,497.48
435	REFUSE CAPITAL RESERVE	172,359.84	-	-	-	172,359.84	-	-	-	-	-	172,359.84
440	STREET	305,711.15	67,743.75	-	-	373,454.90	54,154.38	-	-	-	54,154.38	319,300.52
445	STREET CAPITAL RESERVE	1,085,974.12	44,324.32	-	-	1,130,298.44	4,402.93	-	-	-	4,402.93	1,125,895.51
450	STORM WATER	92,093.53	44,923.42	-	-	137,016.95	25,821.23	-	-	-	25,821.23	111,195.72
451	STORM WATER BOND REDEMPTION	67.05	-	-	-	67.05	-	-	-	-	-	67.05
452	STORM WATER BOND REDEMPTION	-	-	-	-	-	-	-	-	-	-	-
455	STORMWATER CAPITAL RESERVE	184,778.75	-	-	-	184,778.75	192.60	-	-	-	192.60	184,586.15
631	CLAIMS CLEARING	11,920.91	-	-	281,453.08	293,373.99	-	-	-	287,215.76	287,215.76	6,158.23
632	PAYROLL CLEARING	178,171.93	-	-	179,961.69	358,133.62	-	-	-	169,923.35	169,923.35	188,210.27
633	TREASURER'S TRUST	20,382.87	6.82	-	-	20,389.69	-	-	-	774.20	774.20	19,615.49
635	FISCAL AGENCY	88.00	452.22	-	-	540.22	-	-	-	464.22	464.22	76.00
<b>TOTALS</b>		<b>6,378,476.89</b>	<b>1,290,033.01</b>	<b>-</b>	<b>603,189.05</b>	<b>8,271,698.95</b>	<b>648,793.98</b>	<b>131,550.00</b>	<b>22,110.00</b>	<b>465,147.79</b>	<b>1,267,601.77</b>	<b>7,004,097.18</b>

## TOWN OF FRIDAY HARBOR INVESTMENTS

FUND #	DESCRIPTION	INVESTMENT BALANCE	INVESTMENTS SOLD	INTEREST WITHDRAWN	INVESTMENTS PURCHASED	INTEREST REINVESTED	INVESTMENT BALANCE
		9/1/2021					9/30/2021
001	CURRENT	1,897,714.14	-	-	-	135.71	1,897,849.85
002	CURRENT CAPITAL RESERVE	1,447,105.74	-	-	-	103.56	1,447,209.30
125	SPECIAL REVENUE	822,879.58	-	-	-	58.89	822,938.47
130	LANDFILL CLOSURE	115,025.09	-	-	-	8.24	115,033.33
315	CAPITAL PROJECTS	2,325,907.56	-	-	-	166.32	2,326,073.88
410	WATER	600,130.99	-	-	-	42.92	600,173.91
415	WATER CAPITAL RESERVE	4,812,647.90	-	-	-	344.19	4,812,992.09
416	WATER BOND REDEMPTION	0.01	-	-	-	-	0.01
417	WATER BOND RESERVE	-	-	-	-	-	-
420	SEWER	550,120.05	-	-	-	39.35	550,159.40
421	SEWER BOND REDEMPTION	222,487.78	-	-	-	28.84	222,516.62
422	SEWER BOND RESERVE	180,000.00	-	-	-	-	180,000.00
425	SEWER CAPITAL RESERVE	2,394,402.51	-	-	22,110.00	171.59	2,416,684.10
430	REFUSE	600,130.98	-	-	-	42.92	600,173.90
435	REFUSE CAPITAL RESERVE	719,737.04	-	-	-	51.50	719,788.54
440	STREET	250,054.56	-	-	-	17.89	250,072.45
445	STREET CAPITAL RESERVE	1,010,821.69	-	-	-	72.35	1,010,894.04
450	STORM WATER	200,043.67	-	-	-	14.31	200,057.98
451	STORM WATER BOND REDEMPTION	0.01	-	-	-	-	0.01
452	STORM WATER BOND REDEMPTION	-	-	-	-	-	-
455	STORMWATER CAPITAL RESERVE	630,154.57	-	-	-	45.08	630,199.65
631	CLAIMS CLEARING	-	-	-	-	-	-
632	PAYROLL CLEARING	-	-	-	-	-	-
633	TREASURER'S TRUST	-	-	-	-	-	-
635	FISCAL AGENCY	-	-	-	-	-	-

**TOTALS**

**18,779,363.87**

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**22,110.00**

**1,343.66**

**18,802,817.53**

Funds Invested in LGIP  
Funds Invested in Bonds

**18,802,817.53**

-

**18,802,817.53**

**TOWN OF FRIDAY HARBOR  
MONTHLY DEBT  
PAYMENTS**

September-21			
<b>BOND/NOTE/LEASE PAYMENTS</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
WATER TRANSMISSION LINE REPLACEMENT/USDA	\$ -	\$ -	\$ -
2012 SEWER BONDS	\$ -	\$ -	\$ -
WASTEWATER PLANT DESIGN PWTF #1	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -
SEWER GENERAL FACILITY PLAN	\$ 1,350.01	\$ 311.73	\$ 1,661.74
WASTEWATER USDA TERTIARY & HEADWORKS L#1	\$ -	\$ -	\$ -
WASTEWATER USDA HEADWORKS L#2	\$ -	\$ -	\$ -
2008 STORMWATER BONDS	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,350.01</b>	<b>\$ 311.73</b>	<b>\$ 1,661.74</b>
<b>OUTSTANDING INTERFUND LOANS</b>	<b>LOANED BY</b>	<b>LOANED TO</b>	<b>BALANCE</b>
<b>LOAN TOTAL</b>			<b>\$ -</b>
<b>REGISTERED WARRANTS</b>			



# Cash and Investment Activity

Period: 2021 - Sep  
Period Totals

Fund	Beginning Cash	Beginning Investments	Activity In	Activity Out	Ending Cash	Ending Investments	Ending Balance
001 General Fund	\$879,512.69	\$1,897,714.14	\$300,104.82	\$172,805.05	\$1,006,812.46	\$1,897,849.85	\$2,904,662.31
002 General Capital Reserve	\$153,282.59	\$1,447,105.74	\$103.56	\$103.56	\$153,282.59	\$1,447,209.30	\$1,600,491.89
125 Special Revenue	\$895,422.16	\$822,879.58	\$98,476.33	\$13,197.48	\$980,701.01	\$822,938.47	\$1,803,639.48
130 Landfill Closure Fund	\$31,336.80	\$115,025.09	\$8.24	\$8.24	\$31,336.80	\$115,033.33	\$146,370.13
315 Capital Projects	\$208,445.36	\$2,325,907.56	\$41,037.27	\$166.32	\$249,316.31	\$2,326,073.88	\$2,575,390.19
410 Water Fund	\$179,301.76	\$600,130.99	\$259,265.11	\$221,887.38	\$216,679.49	\$600,173.91	\$816,853.40
415 Water Capital Reserve	\$536,215.15	\$4,812,647.90	\$36,344.19	\$25,504.45	\$547,054.89	\$4,812,992.09	\$5,360,046.98
416 Water Bond Redemption Fund	\$143,925.24	\$0.01	\$20,000.00	\$0.00	\$163,925.24	\$0.01	\$163,925.25
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	\$253,379.67	\$550,120.05	\$277,713.45	\$169,853.66	\$361,239.46	\$550,159.40	\$911,398.86
421 Bond Redemption Fund	\$312,746.07	\$222,487.78	\$48,400.86	\$2,002.31	\$359,144.62	\$222,516.62	\$581,661.24
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	\$339,762.53	\$2,394,402.51	\$86,791.59	\$24,727.07	\$379,717.05	\$2,416,684.10	\$2,796,401.15
430 Refuse Fund	\$83,673.72	\$600,130.98	\$130,916.73	\$97,092.97	\$117,497.48	\$600,173.90	\$717,671.38
435 Refuse Capital Reserve	\$172,359.84	\$719,737.04	\$51.50	\$51.50	\$172,359.84	\$719,788.54	\$892,148.38
440 Street Fund	\$305,711.15	\$250,054.56	\$67,761.64	\$54,172.27	\$319,300.52	\$250,072.45	\$569,372.97
445 Street Capital Reserve	\$1,085,974.12	\$1,010,821.69	\$44,396.67	\$4,475.28	\$1,125,895.51	\$1,010,894.04	\$2,136,789.55
450 Stormwater Fund	\$92,093.53	\$200,043.67	\$44,951.23	\$25,849.04	\$111,195.72	\$200,057.98	\$311,253.70
451 Stormwater Bond Fund	\$67.05	\$0.01	\$0.00	\$0.00	\$67.05	\$0.01	\$67.06
452 Storm Water Bond Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
455 Stormwater Capital Reserve	\$184,778.75	\$630,154.57	\$45.08	\$237.68	\$184,586.15	\$630,199.65	\$814,785.80
631 Claims Clearing Fund	\$11,920.91	\$0.00	\$281,453.08	\$287,215.76	\$6,158.23	\$0.00	\$6,158.23
632 Payroll Clearing Fund	\$178,171.93	\$0.00	\$179,961.69	\$169,923.35	\$188,210.27	\$0.00	\$188,210.27
633 Treasurer's Trust Fund	\$20,382.87	\$0.00	\$6.82	\$774.20	\$19,615.49	\$0.00	\$19,615.49
635 Fiscal Agency Fund	\$88.00	\$0.00	\$452.22	\$464.22	\$76.00	\$0.00	\$76.00
	<b>\$6,378,476.89</b>	<b>\$18,779,363.87</b>	<b>\$1,918,242.08</b>	<b>\$1,270,511.79</b>	<b>\$7,004,097.18</b>	<b>\$18,802,817.53</b>	<b>\$25,806,914.71</b>



# Investments Activity

Period: 2021 - Sep  
Period Totals: Period

Fund	Description	Beginning Balance	Investments		Reinvested Interest	Ending Balance
			Acquired	Liquidated		
001	General Fund	\$1,897,714.14	\$0.00	\$0.00	\$135.71	\$1,897,849.85
002	General Capital Reserve	\$1,447,105.74	\$0.00	\$0.00	\$103.56	\$1,447,209.30
125	Special Revenue	\$822,879.58	\$0.00	\$0.00	\$58.89	\$822,938.47
130	Landfill Closure Fund	\$115,025.09	\$0.00	\$0.00	\$8.24	\$115,033.33
315	Capital Projects	\$2,325,907.56	\$0.00	\$0.00	\$166.32	\$2,326,073.88
410	Water Fund	\$600,130.99	\$0.00	\$0.00	\$42.92	\$600,173.91
415	Water Capital Reserve	\$4,812,647.90	\$0.00	\$0.00	\$344.19	\$4,812,992.09
416	Water Bond Redemption Fund	\$0.01	\$0.00	\$0.00	\$0.00	\$0.01
417	Water Bond Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
420	Sewer Fund	\$550,120.05	\$0.00	\$0.00	\$39.35	\$550,159.40
421	Bond Redemption Fund	\$222,487.78	\$0.00	\$0.00	\$28.84	\$222,516.62
422	Sewer Bond Reserve Fund	\$180,000.00	\$0.00	\$0.00	\$0.00	\$180,000.00
425	Sewer Capital Reserve	\$2,394,402.51	\$22,110.00	\$0.00	\$171.59	\$2,416,684.10
430	Refuse Fund	\$600,130.98	\$0.00	\$0.00	\$42.92	\$600,173.90
435	Refuse Capital Reserve	\$719,737.04	\$0.00	\$0.00	\$51.50	\$719,788.54
440	Street Fund	\$250,054.56	\$0.00	\$0.00	\$17.89	\$250,072.45
445	Street Capital Reserve	\$1,010,821.69	\$0.00	\$0.00	\$72.35	\$1,010,894.04
450	Stormwater Fund	\$200,043.67	\$0.00	\$0.00	\$14.31	\$200,057.98
451	Stormwater Bond Fund	\$0.01	\$0.00	\$0.00	\$0.00	\$0.01
452	Storm Water Bond Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
455	Stormwater Capital Reserve	\$630,154.57	\$0.00	\$0.00	\$45.08	\$630,199.65
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
		<b>\$18,779,363.87</b>	<b>\$22,110.00</b>	<b>\$0.00</b>	<b>\$1,343.66</b>	<b>\$18,802,817.53</b>