

# TOWN OF FRIDAY HARBOR CASH INVESTMENT REPORT



## 2022 Annual Summary

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<b>BEGINNING CASH BALANCE</b>		\$	7,190,814.31
<b>REVENUES</b>			
Receipts	\$	14,319,204.64	
Investment Sold	\$	3,000,431.10	
Transfers from Other Funds	\$	15,733,263.74	
<b>TOTAL REVENUE</b>		\$	33,052,899.48
<b>EXPENDITURES/USES</b>			
Claims/Payroll Transfers	\$	14,411,734.35	
Other Transfers Out	\$	3,585,868.42	
Investment Purchased	\$	79,440.58	
Warrants Redeemed	\$	12,308,793.65	
Other Disbursements	\$	1,211,202.58	
<b>TOTAL USES</b>		\$	31,597,039.58
<b>ENDING CASH BALANCE</b>		\$	8,646,674.21
<b>BEGINNING INVESTMENT BALANCE</b>		\$	17,756,223.37
Investments Purchased	\$	79,440.58	
Investments Sold	\$	3,000,431.10	
Interest Reinvested	\$	275,404.81	
<b>ENDING INVESTMENT BALANCE</b>		\$	15,110,637.66
<b>TOTAL CASH &amp; INVESTMENTS</b>		\$	23,757,311.87

Prepared By: Bethany Berry  
Finance Director  
04/06/2023

**TOWN OF FRIDAY HARBOR  
CASH INVESTMENTS  
2022 BEGINNING BALANCE**

FUND #	DESCRIPTION	CASH BALANCE	INVESTMENT BALANCE	TOTAL BALANCE	Fund	Cash	Investments	TOTAL
001	GENERAL	1,409,293.93	1,898,281.66	3,307,575.59				
002	GENERAL CAPITAL PROJECTS RESERVE	67,839.95	674,648.84	742,488.79				
002	GENERAL CAPITAL MAJOR REPAIRS RESERVE	5,506.78	54,728.22	60,235.00				
002	GENERAL CAPITAL LAND RESERVE	5,963.14	116,660.23	122,623.37				
002	GENERAL CAPITAL STUDIES RESERVE	3,949.49	83,042.84	86,992.33				
002	GENERAL CAPITAL RAINY DAY RESERVE	18,200.50	195,901.21	214,101.71				
002	GENERAL CAPITAL INTERMODAL RESERVE	4,409.04	39,620.37	44,029.41				
002	GENERAL CAPITAL EQUIPMENT RESERVE	47,413.69	282,936.24	330,349.93				
125	SPECIAL REVENUE LOW INCOME ASSISTANCE	16,027.50	10,005.05	26,032.55				
125	SPECIAL REVENUE PARKING	531,038.22	59,430.64	590,468.86				
125	SPECIAL REVENUE HARBOR	2,307.14	-	2,307.14				
125	SPECIAL REVENUE HOTEL MOTEL	366,298.54	753,689.64	1,119,988.18				
130	LANDFILL CLOSURE	6,566.80	115,059.44	121,626.24				
315	CAPITAL PROJECTS	317,311.97	2,326,603.14	2,643,915.11				
410	WATER	164,527.10	600,310.41	764,837.51				
415	WATER CAPITAL PROJECTS RESERVE	479,350.03	3,755,541.39	4,234,891.42				
415	WATER CAPITAL MAJOR REPAIRS RESERVE	57,165.50	332,171.72	389,337.22				
415	WATER CAPITAL LAND RESERVE	26,150.83	224,315.92	250,466.75				
415	WATER CAPITAL STUDIES RESERVE	(1,268.33)	112,761.94	111,493.61				
415	WATER CAPITAL EQUIPMENT RESERVE	58,568.64	315,162.92	373,731.56				
415	WATER CAPITAL PUBLIC WORKS RESERVE	8,623.99	65,632.29	74,256.28				
416	WATER BOND REDEMPTION	87,623.25	-	87,623.25				
417	WATER BOND RESERVE	218,225.00	-	218,225.00				
420	SEWER	687,775.59	550,284.50	1,238,060.09				
421	SEWER BOND REDEMPTION	109,028.71	222,607.67	331,636.38				
422	SEWER BOND RESERVE	91,700.00	180,000.00	271,700.00				
425	SEWER CAPITAL PROJECTS RESERVE	(218,459.10)	24,140.47	(194,318.63)				
425	SEWER CAPITAL MAJOR REPAIRS RESERVE	31,604.84	168,887.23	200,492.07				
425	SEWER CAPITAL LAND RESERVE	4,641.28	106,555.03	111,196.31				
425	SEWER CAPITAL STUDIES RESERVE	109,382.30	166,388.14	275,770.44				
425	SEWER CAPITAL EQUIPMENT RESERVE	81,118.51	529,273.67	610,392.18				
425	SEWER CAPITAL PUBLIC WORKS RESERVE	14,651.12	59,610.74	74,261.86				
430	REFUSE	169,911.28	600,310.40	770,221.68				
435	REFUSE CAPITAL PROJECTS RESERVE	2,490.24	141,807.01	144,297.25				
435	REFUSE CAPITAL MAJOR REPAIRS RESERVE	5,404.04	21,310.88	26,714.92				
435	REFUSE CAPITAL STUDIES RESERVE	7,942.50	11,005.56	18,948.06				
435	REFUSE CAPITAL EQUIPMENT RESERVE	78,685.62	475,245.71	553,931.33				
435	REFUSE CAPITAL PUBLIC WORKS RESERVE	73,615.51	580.26	74,195.77				
440	STREET	350,562.25	250,129.28	600,691.53				
445	STREET CAPITAL PROJECTS RESERVE	737,680.28	925,325.85	1,663,006.13				
445	STREET CAPITAL STUDIES RESERVE	1,851.34	50,029.90	51,881.24				
445	STREET CAPITAL EQUIPMENT RESERVE	13,829.36	355,169.15	368,998.51				
445	STREET CAPITAL PUBLIC WORKS RESERVE	3,627.73	70,611.62	74,239.35				
450	STORMWATER	165,854.63	200,103.42	365,958.05				
451	STORMWATER BOND REDEMPTION	-	-	-				
452	STORMWATER BOND RESERVE	-	-	-				
455	STORMWATER CAPITAL PROJECTS RESERVE	54,460.01	541,717.15	596,177.16				
455	STORMWATER CAPITAL STUDIES RESERVE	29,475.00	-	29,475.00				
455	STORMWATER CAPITAL EQUIPMENT RESERVE	22,344.56	80,041.30	102,385.86				
455	STORMWATER CAPITAL PUBLIC WORKS RESERVE	65,629.52	8,584.32	74,213.84				
<b>Subtotal</b>		<b>6,595,899.82</b>	<b>17,756,223.37</b>	<b>24,352,123.19</b>				
631	CLAIMS CLEARING	552,352.69	-	552,352.69				
632	PAYROLL CLEARING	25,288.14	-	25,288.14				
633	TREASURER'S TRUST	17,204.16	-	17,204.16				
635	FISCAL AGENCY	69.50	-	69.50				
<b>Subtotal</b>		<b>594,914.49</b>	<b>-</b>	<b>594,914.49</b>				
	<b>GRAND TOTAL</b>	<b>7,190,814.31</b>	<b>17,756,223.37</b>	<b>24,947,037.68</b>				

Fund	Cash	Investments	TOTAL
002	153,282.59	1,447,537.95	1,600,820.54
125	915,671.40	823,125.33	1,738,796.73
415	628,590.66	4,805,586.18	5,434,176.84
425	22,938.95	1,054,855.28	1,077,794.23
435	168,137.91	649,949.42	818,087.33
445	756,988.71	1,401,136.52	2,158,125.23
455	171,909.09	630,342.77	802,251.86

**TOWN OF FRIDAY HARBOR  
CASH INVESTMENTS  
2022 ENDING BALANCE**

FUND #	DESCRIPTION	CASH BALANCE	INVESTMENT BALANCE	TOTAL BALANCE	Fund	Cash	Investments	TOTAL
001	GENERAL	2,211,800.25	1,930,104.91	4,141,905.16				
002	GENERAL CAPITAL PROJECTS RESERVE	167,839.95	685,958.51	853,798.46				
002	GENERAL CAPITAL MAJOR REPAIRS RESERVE	6,706.78	55,645.14	62,351.92				
002	GENERAL CAPITAL LAND RESERVE	7,163.14	118,615.47	125,778.61				
002	GENERAL CAPITAL STUDIES RESERVE	3,949.49	84,434.49	88,383.98				
002	GENERAL CAPITAL RAINY DAY RESERVE	24,200.50	199,184.88	223,385.38				
002	GENERAL CAPITAL INTERMODAL RESERVE	4,409.04	40,284.02	44,693.06				
002	GENERAL CAPITAL EQUIPMENT RESERVE	57,329.69	287,679.01	345,008.70				
					002	271,598.59	1,471,801.52	1,743,400.11
101	STREET	189,419.01	254,322.06	443,741.07				
105	STREET CAPITAL PROJECTS RESERVE	938,842.31	516,169.80	1,455,012.11				
105	STREET CAPITAL STUDIES RESERVE	1,099.48	50,868.09	51,967.57				
105	STREET CAPITAL EQUIPMENT RESERVE	54,102.16	361,122.88	415,225.04				
105	STREET CAPITAL PUBLIC WORKS RESERVE	38,627.73	71,794.83	110,422.56				
					105	1,032,671.68	999,955.60	2,032,627.28
125	SPECIAL REVENUE LOW INCOME ASSISTANCE	18,294.50	10,172.22	28,466.72				
125	SPECIAL REVENUE PARKING	531,038.22	60,426.42	591,464.64				
125	SPECIAL REVENUE HARBOR	4,060.86	-	4,060.86				
125	SPECIAL REVENUE HOTEL MOTEL	571,769.44	766,323.88	1,338,093.32				
					125	1,125,163.02	836,922.52	1,962,085.54
315	CAPITAL PROJECTS	514,324.06	2,365,607.03	2,879,931.09				
410	WATER	170,708.56	559,587.01	730,295.57				
415	WATER CAPITAL PROJECTS RESERVE	25,291.76	3,662,853.45	3,688,145.21				
415	WATER CAPITAL MAJOR REPAIRS RESERVE	67,039.48	325,179.41	392,218.89				
415	WATER CAPITAL LAND RESERVE	32,150.83	228,075.97	260,226.80				
415	WATER CAPITAL STUDIES RESERVE	33,345.94	64,019.49	97,365.43				
415	WATER CAPITAL EQUIPMENT RESERVE	127,971.44	320,445.95	448,417.39				
415	WATER CAPITAL PUBLIC WORKS RESERVE	43,623.99	66,732.02	110,356.01				
					415	329,423.44	4,667,306.29	4,996,729.73
416	WATER BOND REDEMPTION	87,644.25	-	87,644.25				
417	WATER BOND RESERVE	218,225.00	-	218,225.00				
420	SEWER	912,556.47	227,460.19	1,140,016.66				
421	SEWER BOND REDEMPTION	105,916.31	109,599.21	215,515.52				
422	SEWER BOND RESERVE	91,700.00	-	91,700.00				
425	SEWER CAPITAL PROJECTS RESERVE	(1,354,367.72)	0.00	(1,354,367.72)				
425	SEWER CAPITAL MAJOR REPAIRS RESERVE	214,703.54	(0.00)	214,703.54				
425	SEWER CAPITAL LAND RESERVE	112,969.96	(0.00)	112,969.96				
425	SEWER CAPITAL STUDIES RESERVE	243,564.18	(0.00)	243,564.18				
425	SEWER CAPITAL EQUIPMENT RESERVE	682,560.40	(0.00)	682,560.40				
425	SEWER CAPITAL PUBLIC WORKS RESERVE	110,253.83	(0.00)	110,253.83				
					425	9,684.19	(0.00)	9,684.19
430	REFUSE	243,725.44	610,373.82	854,099.26				
431	LANDFILL CLOSURE	9,006.80	98,870.82	107,877.62				
435	REFUSE CAPITAL PROJECTS RESERVE	8,490.24	144,183.81	152,674.05				
435	REFUSE CAPITAL MAJOR REPAIRS RESERVE	6,604.04	21,667.55	28,271.59				
435	REFUSE CAPITAL STUDIES RESERVE	9,142.50	11,189.51	20,332.01				
435	REFUSE CAPITAL EQUIPMENT RESERVE	118,535.19	213,024.66	331,559.85				
435	REFUSE CAPITAL PUBLIC WORKS RESERVE	108,615.51	589.41	109,204.92				
					435	251,387.48	390,654.94	642,042.42
450	STORMWATER	64,537.88	178,064.16	242,602.04				
451	STORMWATER BOND REDEMPTION	-	-	-				
452	STORMWATER BOND RESERVE	-	-	-				
455	STORMWATER CAPITAL PROJECTS RESERVE	74,090.11	319,897.32	393,987.43				
455	STORMWATER CAPITAL STUDIES RESERVE	173,807.32	-	173,807.32				
455	STORMWATER CAPITAL EQUIPMENT RESERVE	26,247.36	81,382.60	107,629.96				
455	STORMWATER CAPITAL PUBLIC WORKS RESERVE	100,629.52	8,727.66	109,357.18				
					455	374,774.31	410,007.58	784,781.89
<b>Subtotal</b>		<b>8,214,266.74</b>	<b>15,110,637.66</b>	<b>23,324,904.40</b>				
631	CLAIMS CLEARING	399,341.19	-	399,341.19				
632	PAYROLL CLEARING	16,901.31	-	16,901.31				
633	TREASURER'S TRUST	15,964.97	-	15,964.97				
635	FISCAL AGENCY	200.00	-	200.00				
<b>Subtotal</b>		<b>432,407.47</b>	<b>-</b>	<b>432,407.47</b>				
<b>GRAND TOTAL</b>		<b>8,646,674.21</b>	<b>15,110,637.66</b>	<b>23,757,311.87</b>				

**TOWN OF FRIDAY HARBOR  
OPERATION OF CASH**

FUND #	DESCRIPTION	BEGINNING BALANCE	BANK ACCT TRANSFER	RECEIPTS	INVESTMENTS SOLD	INVESTMENT INTEREST EARNED	TRANSFERS IN	TOTAL AVAILABLE	TRANSFERS TO CLAIMS/PAYROLL	OTHER TRANSFERS OUT	INVESTMENTS PURCHASED	INVESTMENT INTEREST REINVESTED	OTHER DISBURSEMENTS	TOTAL USED	ENDING BALANCE
		1/1/2022													12/31/2022
001	GENERAL	1,409,293.93	61.75	3,712,546.21	-	31,823.25	-	5,153,725.14	2,097,854.94	784,617.00	-	31,823.25	27,629.70	2,941,924.89	2,211,800.25
002	GENERAL CAPITAL RESERVE	153,282.59	-	-	-	24,263.57	125,200.00	302,746.16	-	6,884.00	-	24,263.57	-	31,147.57	271,598.59
101	STREET	350,562.25	-	884,986.36	-	4,192.78	150,000.00	1,389,741.39	929,322.67	268,000.00	-	4,192.78	(1,193.07)	1,200,322.38	189,419.01
105	STREET CAPITAL RESERVE	756,988.71	-	479,642.31	503,000.00	22,378.50	626,746.80	2,388,756.32	1,252,791.56	1,474.00	79,440.58	22,378.50	-	1,356,084.64	1,032,671.68
125	SPECIAL REVENUE	915,671.40	-	647,537.98	-	13,797.19	159,417.00	1,736,423.57	592,030.77	-	-	13,797.19	5,432.59	611,260.55	1,125,163.02
315	CAPITAL PROJECTS	317,311.97	-	197,012.09	-	39,003.89	-	553,327.95	-	-	-	39,003.89	-	39,003.89	514,324.06
410	WATER	164,527.10	-	2,324,987.65	50,000.00	9,276.60	-	2,548,791.35	1,767,456.87	598,225.00	-	9,276.60	3,124.32	2,378,082.79	170,708.56
415	WATER CAPITAL RESERVE	628,590.66	-	200,906.97	217,397.03	79,117.14	381,376.80	1,507,388.60	1,097,374.02	1,474.00	-	79,117.14	-	1,177,965.16	329,423.44
416	WATER BOND REDEMPTION	87,623.25	-	-	-	-	218,225.00	305,848.25	-	-	-	-	218,204.00	218,204.00	87,644.25
417	WATER BOND RESERVE	218,225.00	-	-	-	-	-	218,225.00	-	-	-	-	-	-	218,225.00
420	SEWER	687,775.59	-	2,601,778.91	327,249.55	4,425.24	-	3,621,229.29	1,416,778.11	1,276,402.42	-	4,425.24	11,067.05	2,708,672.82	912,556.47
421	SEWER BOND REDEMPTION	109,028.71	-	22.18	115,435.70	2,427.24	758,002.42	984,916.25	-	-	-	2,427.24	876,572.70	878,999.94	105,916.31
422	SEWER BOND RESERVE	91,700.00	-	-	180,000.00	-	-	271,700.00	-	180,000.00	-	-	-	180,000.00	91,700.00
425	SEWER CAPITAL RESERVE	22,938.95	-	1,383,575.65	1,071,341.13	16,485.85	699,776.80	3,194,118.38	3,144,120.29	1,474.00	-	16,485.85	22,354.05	3,184,434.19	9,684.19
430	REFUSE	169,911.28	-	1,284,315.15	-	10,063.42	-	1,464,289.85	1,088,049.35	119,770.00	-	10,063.42	2,681.64	1,220,564.41	243,725.44
431	LANDFILL CLOSURE	6,566.80	-	-	18,000.00	1,811.38	16,370.00	42,748.18	31,930.00	-	-	1,811.38	-	33,741.38	9,006.80
435	REFUSE CAPITAL RESERVE	168,137.91	(61.75)	-	265,850.00	6,555.52	104,776.80	545,258.48	285,841.48	1,474.00	-	6,555.52	-	293,871.00	251,387.48
450	STORM WATER	165,854.63	-	544,938.99	25,000.00	2,960.74	-	738,754.36	324,447.94	344,600.00	-	2,960.74	2,207.80	674,216.48	64,537.88
451	STORM WATER BOND REDEMPTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	STORM WATER BOND RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
455	STORMWATER CAPITAL RESERVE	171,909.09	-	31,360.42	227,157.69	6,822.50	345,976.80	783,226.50	383,736.35	1,474.00	-	6,822.50	16,419.34	408,452.19	374,774.31
631	CLAIMS CLEARING	552,352.69	-	-	-	-	9,795,604.96	10,347,957.65	-	-	-	-	9,948,616.46	9,948,616.46	399,341.19
632	PAYROLL CLEARING	25,288.14	-	-	-	-	2,351,790.36	2,377,078.50	-	-	-	-	2,360,177.19	2,360,177.19	16,901.31
633	TREASURER'S TRUST	17,204.16	-	10,424.68	-	-	-	27,628.84	-	-	-	-	11,663.87	11,663.87	15,964.97
635	FISCAL AGENCY	69.50	-	15,169.09	-	-	-	15,238.59	-	-	-	-	15,038.59	15,038.59	200.00
<b>TOTALS</b>		<b>7,190,814.31</b>	<b>-</b>	<b>14,319,204.64</b>	<b>3,000,431.10</b>	<b>275,404.81</b>	<b>15,733,263.74</b>	<b>40,519,118.60</b>	<b>14,411,734.35</b>	<b>3,585,868.42</b>	<b>79,440.58</b>	<b>275,404.81</b>	<b>13,519,996.23</b>	<b>31,872,444.39</b>	<b>8,646,674.21</b>

Checking to Petty  
Cash

**TOWN OF FRIDAY HARBOR  
INVESTMENTS**

FUND #	DESCRIPTION	BEGINNING BALANCE	INVESTMENT PURCHASE	INVESTMENT SOLD	INVESTMENT INTEREST EARNED	ENDING BALANCE
		<b>1/1/2022</b>				<b>12/31/2022</b>
001	GENERAL	1,898,281.66	-	-	31,823.25	1,930,104.91
002	GENERAL CAPITAL RESERVE	1,447,537.95	-	-	24,263.57	1,471,801.52
101	STREET	250,129.28	-	-	4,192.78	254,322.06
105	STREET CAPITAL RESERVE	1,401,136.52	79,440.58	503,000.00	22,378.50	999,955.60
125	SPECIAL REVENUE	823,125.33	-	-	13,797.19	836,922.52
315	CAPITAL PROJECTS	2,326,603.14	-	-	39,003.89	2,365,607.03
410	WATER	600,310.41	-	50,000.00	9,276.60	559,587.01
415	WATER CAPITAL RESERVE	4,805,586.18	-	217,397.03	79,117.14	4,667,306.29
416	WATER BOND REDEMPTION	-	-	-	-	-
417	WATER BOND RESERVE	-	-	-	-	-
420	SEWER	550,284.50	-	327,249.55	4,425.24	227,460.19
421	SEWER BOND REDEMPTION	222,607.67	-	115,435.70	2,427.24	109,599.21
422	SEWER BOND RESERVE	180,000.00	-	180,000.00	-	-
425	SEWER CAPITAL RESERVE	1,054,855.28	-	1,071,341.13	16,485.85	0.00
430	REFUSE	600,310.40	-	-	10,063.42	610,373.82
431	LANDFILL CLOSURE	115,059.44	-	18,000.00	1,811.38	98,870.82
435	REFUSE CAPITAL RESERVE	649,949.42	-	265,850.00	6,555.52	390,654.94
450	STORM WATER	200,103.42	-	25,000.00	2,960.74	178,064.16
451	STORM WATER BOND REDEMPTION	-	-	-	-	-
452	STORM WATER BOND REDEMPTION	-	-	-	-	-
455	STORMWATER CAPITAL RESERVE	630,342.77	-	227,157.69	6,822.50	410,007.58
631	CLAIMS CLEARING	-	-	-	-	-
632	PAYROLL CLEARING	-	-	-	-	-
633	TREASURER'S TRUST	-	-	-	-	-
635	FISCAL AGENCY	-	-	-	-	-
<b>TOTALS</b>		<b>17,756,223.37</b>	<b>79,440.58</b>	<b>3,000,431.10</b>	<b>275,404.81</b>	<b>15,110,637.66</b>

**TOWN OF FRIDAY HARBOR  
DEBT PAYMENTS**

**2022 Annual**

<b>DEBT</b>	<b>PAYMENT INFORMATION</b>	<b>BEGINNING BALANCE</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>ENDING BALANCE</b>
Department of Ecology   Sewer General Facility Plan	April & October   Final 2040   2.00% Interest	\$ 73,018.66	\$ 2,740.82	\$ 1,206.12	\$ 3,946.94	\$ 69,071.72
Department of Ecology   Sewer Main	May & November   Final 2029   0.00% Interest	\$ 867,058.66	\$ 115,607.82	\$ -	\$ 115,607.82	\$ 751,450.84
Department of Ecology   Sewer Outfall Design	February & August   Final 2042   2.00% Interest	\$ 151,653.93	\$ 1,947.80	\$ 1,843.55	\$ 3,791.35	\$ 147,862.58
Department of Ecology   Sewer Outfall Construction	No Pmts Until 2025 - Schedule Not Finalized	\$ -	\$ -	\$ -	\$ -	\$ 3,096,379.01
Department of Ecology   WWTP Solids Treatment Upgrades	No Pmts Until 2025 - Schedule Not Finalized	\$ -	\$ -	\$ -	\$ -	\$ 598,778.73
PWTF   #2   Wastewater Construction Phase 1	June   Final 2022   0.50% Interest	\$ 178,890.00	\$ 178,000.00	\$ 890.00	\$ 178,890.00	\$ -
PWTF   #3   Wastewater Construction Phase 2	June   Final 2023   0.50% Interest	\$ 224,875.76	\$ 111,600.88	\$ 1,116.01	\$ 112,716.89	\$ 112,158.87
PWTF   #4   Wastewater Main Design	June   Final 2026   0.50% Interest	\$ 106,842.13	\$ 21,052.64	\$ 526.32	\$ 21,578.96	\$ 85,263.17
PWTF   #5   Wastewater Main Construction	June   Final 2027   0.50% Interest	\$ 281,344.11	\$ 46,084.21	\$ 1,382.53	\$ 47,466.74	\$ 233,877.37
US Bank   2012 Sewer Revenue Bonds	May & November   Final 2023   1.82% True Interest	\$ 308,350.00	\$ 295,000.00	\$ 5,900.00	\$ 300,900.00	\$ -
USDA   Wastewater Tertiary & Headworks Loan #1	April & October   Final 2060   0.01375% Interest	\$ 2,967,118.00	\$ 45,644.81	\$ 31,423.19	\$ 77,068.00	\$ 2,890,050.00
USDA   Wastewater Headworks Loan #2	April & October   Final 2060   0.01375% Interest	\$ 562,331.00	\$ 8,651.04	\$ 5,954.96	\$ 14,606.00	\$ 547,725.00
USDA   Water Transmission Line Replacement	May & November   Final 2058   0.02875% Interest	\$ 7,964,446.00	\$ 77,562.44	\$ 140,641.56	\$ 218,204.00	\$ 7,746,242.00
<b>TOTAL</b>		\$ 13,685,928.25	\$ 903,892.46	\$ 190,884.24	\$ 1,094,776.70	\$ 16,278,859.29

<b>OBLIGATIONS BY DEPARTMENT</b>	<b>BEGINNING BALANCE</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>ENDING BALANCE</b>
Water	\$ 7,964,446.00	\$ 77,562.44	\$ 140,641.56	\$ 218,204.00	\$ 7,746,242.00
Sewer	\$ 5,721,482.25	\$ 826,330.02	\$ 50,242.68	\$ 876,572.70	\$ 8,532,617.29
	\$ 13,685,928.25	\$ 903,892.46	\$ 190,884.24	\$ 1,094,776.70	\$ 16,278,859.29

<b>OBLIGATIONS BY ENTITY</b>	<b>BEGINNING BALANCE</b>	<b>PRINCIPAL PAYMENT</b>	<b>INTEREST PAYMENT</b>	<b>TOTAL PAYMENT</b>	<b>ENDING BALANCE</b>
Department of Ecology	\$ 1,091,731.25	\$ 120,296.44	\$ 3,049.67	\$ 123,346.11	\$ 4,663,542.88
Public Works Trust Fund (PWTF)	\$ 791,952.00	\$ 356,737.73	\$ 3,914.86	\$ 360,652.59	\$ 431,299.41
US Bank	\$ 308,350.00	\$ 295,000.00	\$ 5,900.00	\$ 300,900.00	\$ -
USDA	\$ 11,493,895.00	\$ 131,858.29	\$ 178,019.71	\$ 309,878.00	\$ 11,184,017.00
	\$ 13,685,928.25	\$ 903,892.46	\$ 190,884.24	\$ 1,094,776.70	\$ 16,278,859.29

2012 Sewer Revenue Bonds debt owed decreased interest by \$7,450 due to paying off early  
July Beginning: \$303,925 to \$296,475

CAPITAL RESERVES - December 31, 2022

GENERAL CAPITAL (Fund 002)			
	CASH	INVESTMENT	FUND TOTAL
<b>PROJECTS</b>			
Town Hall	165,420.62	677,323.75	842,744.37
Memorial Park	2,419.33	8,634.76	11,054.09
<b>Total PROJECTS</b>	<b>167,839.95</b>	<b>685,958.51</b>	<b>853,798.46</b>
<b>REPAIRS</b>	<b>6,706.78</b>	<b>55,645.14</b>	<b>62,351.92</b>
<b>LAND</b>	<b>7,163.14</b>	<b>118,615.47</b>	<b>125,778.61</b>
<b>STUDIES</b>	<b>3,949.49</b>	<b>84,434.49</b>	<b>88,383.98</b>
<b>RAINY DAY</b>	<b>24,200.50</b>	<b>199,184.88</b>	<b>223,385.38</b>
<b>INTERMODAL</b>	<b>4,409.04</b>	<b>40,284.02</b>	<b>44,693.06</b>
<b>EQUIPMENT</b>	<b>57,329.69</b>	<b>287,679.01</b>	<b>345,008.70</b>
<b>TOTAL GENERAL CAPITAL</b>	<b>271,598.59</b>	<b>1,471,801.52</b>	<b>1,743,400.11</b>

STREET CAPITAL (105)			
	CASH	INVESTMENT	FUND TOTAL
<b>PROJECTS</b>			
General	215,530.14	257,484.62	473,014.76
Overlay/Sidewalks	63,624.36	-	63,624.36
Transportation BD Funds	631,774.36	117,013.97	748,788.33
Streets/Sidewalks			
Sunrise Affordable House Project	-	2,632.30	2,632.30
Lynn Danaher	-	5,050.21	5,050.21
Grover/Baltic Ave Prop	-	4,470.81	4,470.81
M Picinich/244 & 248 Price St	-	4,214.44	4,214.44
Islanders Subdivision II	-	10,918.37	10,918.37
Port/Front St	-	21,620.42	21,620.42
First St/Culver Ave	-	5,096.52	5,096.52
D&S Studio/Warbass	-	8,189.59	8,189.59
Rouleau Triplex/Blue Water	-	7,825.61	7,825.61
B Cox/734 Nash St	-	5,697.90	5,697.90
8/24/21   Skagit Valley College   Grover St	-	60,982.28	60,982.28
3/31/22   816 Brigger LLC   Handrail	-	4,972.76	4,972.76
Retainage Held	27,913.45	-	27,913.45
<b>Total PROJECTS</b>	<b>938,842.31</b>	<b>516,169.80</b>	<b>1,455,012.11</b>
<b>STUDIES</b>	<b>1,099.48</b>	<b>50,868.09</b>	<b>51,967.57</b>
<b>EQUIPMENT</b>	<b>54,102.16</b>	<b>361,122.88</b>	<b>415,225.04</b>
<b>PUBLIC WORKS SHARED</b>	<b>38,627.73</b>	<b>71,794.83</b>	<b>110,422.56</b>
<b>TOTAL STREET CAPITAL</b>	<b>1,032,671.68</b>	<b>999,955.60</b>	<b>2,032,627.28</b>
<b>Fund Total Less Retainage</b>	<b>1,004,758.23</b>	<b>999,955.60</b>	<b>2,004,713.83</b>

	CASH	INVESTMENT	FUND TOTAL
<b>TOTAL</b>	<b>3,909,026.77</b>	<b>11,142,255.48</b>	<b>15,051,282.25</b>
<b>Less Retainage</b>	<b>56,867.81</b>	<b>-</b>	<b>56,867.81</b>
<b>GRAND TOTAL</b>	<b>3,852,158.96</b>	<b>11,142,255.48</b>	<b>15,005,375.22</b>

SPECIAL REVENUE (Fund 125)			
	CASH	INVESTMENT	FUND TOTAL
<b>REDUCED CONNECTIONS</b>			
Low Income	2,001.04	10,172.22	12,173.26
Affordable Housing - SJC Agreement 05SJ08	16,293.46	-	16,293.46
<b>Total Reduced Connections</b>	<b>18,294.50</b>	<b>10,172.22</b>	<b>28,466.72</b>
<b>IN LIEU OF PARKING</b>			
Hyrak	95,345.67	5,391.55	100,737.22
Tukang	42,369.31	3,407.89	45,777.20
Nash	5,446.67	1,220.73	6,667.40
Bennett	74,094.30	2,136.33	76,230.63
Harbor House	37,258.27	5,086.43	42,344.70
Churchill Court	16,127.89	610.34	16,738.23
Crabhouse	42,351.88	1,881.90	44,233.78
Port	106,625.74	22,888.86	129,514.60
FH House	111,418.49	17,802.39	129,220.88
<b>Total IN LIEU OF PARKING</b>	<b>531,038.22</b>	<b>60,426.42</b>	<b>591,464.64</b>
<b>HARBOR IMPROVEMENT</b>	<b>4,060.86</b>	<b>-</b>	<b>4,060.86</b>
<b>HOTEL/MOTEL TAX</b>			
Hotel/Motel	256,538.39	573,141.00	829,679.39
Retainage Held	-	-	-
Hotel/Motel Special	315,231.05	193,182.88	508,413.93
<b>Total HOTEL/MOTEL</b>	<b>571,769.44</b>	<b>766,323.88</b>	<b>1,338,093.32</b>
<b>TOTAL SPECIAL REVENUE</b>	<b>1,125,163.02</b>	<b>836,922.52</b>	<b>1,962,085.54</b>
<b>Fund Total Less Retainage</b>	<b>1,125,163.02</b>	<b>836,922.52</b>	<b>1,962,085.54</b>

CAPITAL PROJECTS (Fund 315)			
	CASH	INVESTMENT	FUND TOTAL
<b>REET</b>			
1st reet	271,279.64	1,586,870.89	1,858,150.53
2nd reet	243,044.42	778,736.14	1,021,780.56
<b>TOTAL CAPITAL PROJECTS</b>	<b>514,324.06</b>	<b>2,365,607.03</b>	<b>2,879,931.09</b>

WATER CAPITAL (Fund 415)			
	CASH	INVESTMENT	FUND TOTAL
<b>PROJECTS</b>			
General	19,195.71	3,662,853.45	3,682,049.16
Retainage Held	6,096.05	-	6,096.05
<b>Total PROJECTS</b>	<b>25,291.76</b>	<b>3,662,853.45</b>	<b>3,688,145.21</b>
<b>REPAIRS</b>			
Water Tank	27,109.18	88,914.47	116,023.65
Media Change	90.87	118,051.36	118,142.23
Leak Detection	22,652.50	48,323.12	70,975.62
Tank Inspection	17,186.93	69,890.46	87,077.39
<b>Total REPAIRS</b>	<b>67,039.48</b>	<b>325,179.41</b>	<b>392,218.89</b>
<b>LAND</b>	<b>32,150.83</b>	<b>228,075.97</b>	<b>260,226.80</b>
<b>STUDIES</b>	<b>33,345.94</b>	<b>64,019.49</b>	<b>97,365.43</b>
<b>EQUIPMENT</b>	<b>127,971.44</b>	<b>320,445.95</b>	<b>448,417.39</b>
<b>PUBLIC WORKS SHARED</b>	<b>43,623.99</b>	<b>66,732.02</b>	<b>110,356.01</b>
<b>TOTAL WATER CAPITAL</b>	<b>329,423.44</b>	<b>4,667,306.29</b>	<b>4,996,729.73</b>
<b>Fund Total Less Retainage</b>	<b>323,327.39</b>	<b>4,667,306.29</b>	<b>4,990,633.68</b>

SEWER CAPITAL (Fund 425)			
	CASH	INVESTMENT	FUND TOTAL
<b>PROJECTS</b>			
General	(1,359,848.11)	0.00	(1,359,848.11)
Retainage Held	5,480.39	-	5,480.39
<b>Total PROJECTS</b>	<b>(1,354,367.72)</b>	<b>0.00</b>	<b>(1,354,367.72)</b>
<b>REPAIRS</b>			
Major	173,631.17	0.00	173,631.17
University of Washington	41,072.37	(0.00)	41,072.37
<b>Total REPAIRS</b>	<b>214,703.54</b>	<b>(0.00)</b>	<b>214,703.54</b>
<b>LAND</b>	<b>112,969.96</b>	<b>(0.00)</b>	<b>112,969.96</b>
<b>STUDIES</b>			
General	221,155.86	(0.00)	221,155.86
Sewer Cost Share: Buck, Norman, Boreen	11,924.71	0.00	11,924.71
Sewer Cost Share: Port of Friday Harbor	7,472.56	(0.00)	7,472.56
Sewer Cost Share: SJ Community Home Trust	3,011.05	(0.00)	3,011.05
<b>STUDIES</b>	<b>243,564.18</b>	<b>(0.00)</b>	<b>243,564.18</b>
<b>EQUIPMENT</b>			
<b>PUBLIC WORKS SHARED</b>	<b>110,253.83</b>	<b>(0.00)</b>	<b>110,253.83</b>
<b>TOTAL SEWER CAPITAL</b>	<b>9,684.19</b>	<b>(0.00)</b>	<b>9,684.19</b>
<b>Fund Total Less Retainage</b>	<b>15,164.58</b>	<b>(0.00)</b>	<b>15,164.58</b>

REFUSE CAPITAL (Fund 435)			
	CASH	INVESTMENT	FUND TOTAL
<b>PROJECTS</b>			
General	8,490.24	144,183.81	152,674.05
Retainage Held	-	-	-
<b>Total PROJECTS</b>	<b>8,490.24</b>	<b>144,183.81</b>	<b>152,674.05</b>
<b>REPAIRS</b>	<b>6,604.04</b>	<b>21,667.55</b>	<b>28,271.59</b>
<b>STUDIES</b>	<b>9,142.50</b>	<b>11,189.51</b>	<b>20,332.01</b>
<b>EQUIPMENT</b>	<b>118,535.19</b>	<b>213,024.66</b>	<b>331,559.85</b>
<b>PUBLIC WORKS SHARED</b>	<b>108,615.51</b>	<b>589.41</b>	<b>109,204.92</b>
<b>TOTAL REFUSE CAPITAL</b>	<b>251,387.48</b>	<b>390,654.94</b>	<b>642,042.42</b>
<b>Fund Total Less Retainage</b>	<b>251,387.48</b>	<b>390,654.94</b>	<b>642,042.42</b>

STORMWATER CAPITAL (455)			
	CASH	INVESTMENT	FUND TOTAL
<b>PROJECTS</b>			
General	56,712.19	319,897.32	376,609.51
Retainage Held	17,377.92	-	17,377.92
<b>Total PROJECTS</b>	<b>74,090.11</b>	<b>319,897.32</b>	<b>393,987.43</b>
<b>STUDIES</b>	<b>173,807.32</b>	<b>-</b>	<b>173,807.32</b>
<b>EQUIPMENT</b>	<b>26,247.36</b>	<b>81,382.60</b>	<b>107,629.96</b>
<b>PUBLIC WORKS SHARED</b>	<b>100,629.52</b>	<b>8,727.66</b>	<b>109,357.18</b>
<b>TOTAL STORM CAPITAL</b>	<b>374,774.31</b>	<b>410,007.58</b>	<b>784,781.89</b>
<b>Fund Total Less Retainage</b>	<b>357,396.39</b>	<b>410,007.58</b>	<b>767,403.97</b>