

TOWN OF FRIDAY HARBOR CASH INVESTMENT REPORT



January 31, 2023

BEGINNING CASH BALANCE \$ 8,646,674.21

REVENUES

Receipts \$ 859,375.12

Investment Sold \$ 500,000.00

Transfers from Other Funds \$ 1,876,635.03

TOTAL REVENUE \$ 3,236,010.15

EXPENDITURES/USES

Claims/Payroll Transfers \$ 669,436.30

Other Transfers Out \$ 1,365,200.00

Investment Purchased \$ -

Warrants Redeemed \$ 622,206.81

Other Disbursements \$ 7,063.93

TOTAL USES \$ 2,663,907.04

ENDING CASH BALANCE \$ 9,218,777.32

BEGINNING INVESTMENT BALANCE \$ 15,110,637.66

Investments Purchased \$ -

Investments Sold \$ 500,000.00

Interest Reinvested \$ 56,346.42

ENDING INVESTMENT BALANCE \$ 14,666,984.08

TOTAL CASH & INVESTMENTS \$ 23,885,761.40

Prepared By: Bethany Berry
Finance Director
04/12/2023

SUMMARY

**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
		1/1/2023													1/31/2023
001	GENERAL	2,211,800.25	-	212,384.19	-	7,196.57	-	2,431,381.01	121,612.87	625,200.00	-	7,196.57	972.71	754,982.15	1,676,398.86
002	GENERAL CAPITAL RESERVE	271,598.59	-	-	-	5,487.72	125,200.00	402,286.31	-	-	-	5,487.72	-	5,487.72	396,798.59
101	STREET	189,419.01	-	56,462.62	-	948.26	150,000.00	396,829.89	53,590.29	140,000.00	-	948.26	-	194,538.55	202,291.34
105	STREET CAPITAL RESERVE	1,032,671.68	-	27,536.14	150,000.00	3,729.95	490,000.00	1,703,937.77	-	-	-	3,729.95	-	3,729.95	1,700,207.82
125	SPECIAL REVENUE	1,125,163.02	-	18,633.86	-	3,120.56	-	1,146,917.44	9,957.48	-	-	3,120.56	-	13,078.04	1,133,839.40
315	CAPITAL PROJECTS	514,324.06	-	24,497.54	-	8,820.37	-	547,641.97	-	-	-	8,820.37	-	8,820.37	538,821.60
410	WATER	170,708.56	-	171,451.17	100,000.00	2,087.49	-	444,247.22	134,919.32	60,000.00	-	2,087.49	-	197,006.81	247,240.41
415	WATER CAPITAL RESERVE	329,423.44	-	-	100,000.00	17,403.48	32,000.00	478,826.92	-	-	-	17,403.48	-	17,403.48	461,423.44
416	WATER BOND REDEMPTION	87,644.25	-	-	-	-	28,000.00	115,644.25	-	-	-	-	-	-	115,644.25
417	WATER BOND RESERVE	218,225.00	-	-	-	-	-	218,225.00	-	-	-	-	-	-	218,225.00
420	SEWER	912,556.47	-	204,552.78	-	848.10	-	1,117,957.35	256,269.05	500,000.00	-	848.10	-	757,117.15	360,840.20
421	SEWER BOND REDEMPTION	105,916.31	-	-	-	408.65	250,000.00	356,324.96	-	-	-	408.65	3,791.35	4,200.00	352,124.96
422	SEWER BOND RESERVE	91,700.00	-	-	-	-	-	91,700.00	-	-	-	-	-	-	91,700.00
425	SEWER CAPITAL RESERVE	9,684.19	-	-	-	-	250,000.00	259,684.19	5,000.00	-	-	-	-	5,000.00	254,684.19
430	REFUSE	243,725.44	-	97,690.01	50,000.00	2,276.34	-	393,691.79	60,202.44	25,000.00	-	2,276.34	-	87,478.78	306,213.01
431	LANDFILL CLOSURE	9,006.80	-	-	-	368.64	16,370.00	25,745.44	-	-	-	368.64	-	368.64	25,376.80
435	REFUSE CAPITAL RESERVE	251,387.48	-	-	-	1,456.59	8,630.00	261,474.07	-	-	-	1,456.59	-	1,456.59	260,017.48
450	STORM WATER	64,537.88	-	45,278.36	50,000.00	664.44	-	160,480.68	27,884.85	15,000.00	-	664.44	-	43,549.29	116,931.39
451	STORM WATER BOND REDEMPTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	STORM WATER BOND REDEMPTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
455	STORMWATER CAPITAL RESERVE	374,774.31	-	-	50,000.00	1,529.26	15,000.00	441,303.57	-	-	-	1,529.26	-	1,529.26	439,774.31
631	CLAIMS CLEARING	399,341.19	-	-	-	-	338,280.85	737,622.04	-	-	-	-	605,305.50	605,305.50	132,316.54
632	PAYROLL CLEARING	16,901.31	-	-	-	-	173,154.18	190,055.49	-	-	-	-	16,901.31	16,901.31	173,154.18
633	TREASURER'S TRUST	15,964.97	-	26.20	-	-	-	15,991.17	-	-	-	-	1,275.62	1,275.62	14,715.55
635	FISCAL AGENCY	200.00	-	862.25	-	-	-	1,062.25	-	-	-	-	1,024.25	1,024.25	38.00
TOTALS		8,646,674.21	-	859,375.12	500,000.00	56,346.42	1,876,635.03	11,939,030.78	669,436.30	1,365,200.00	-	56,346.42	629,270.74	2,720,253.46	9,218,777.32

**TOWN OF FRIDAY HARBOR
INVESTMENTS**

FUND #	DESCRIPTION	INVESTMENT BALANCE	INVESTMENTS SOLD	INVESTMENTS PURCHASED	INTEREST REINVESTED	INVESTMENT BALANCE
		1/1/2023				1/31/2023
001	CURRENT	1,930,104.91	-	-	7,196.57	1,937,301.48
002	CURRENT CAPITAL RESERVE	1,471,801.52	-	-	5,487.72	1,477,289.24
101	STREET	254,322.06	-	-	948.26	255,270.32
105	STREET CAPITAL RESERVE	999,955.60	150,000.00	-	3,729.95	853,685.55
125	SPECIAL REVENUE	836,922.52	-	-	3,120.56	840,043.08
315	CAPITAL PROJECTS	2,365,607.03	-	-	8,820.37	2,374,427.40
410	WATER	559,587.01	100,000.00	-	2,087.49	461,674.50
415	WATER CAPITAL RESERVE	4,667,306.29	100,000.00	-	17,403.48	4,584,709.77
416	WATER BOND REDEMPTION	-	-	-	-	-
417	WATER BOND RESERVE	-	-	-	-	-
420	SEWER	227,460.19	-	-	848.10	228,308.29
421	SEWER BOND REDEMPTION	109,599.21	-	-	408.65	110,007.86
422	SEWER BOND RESERVE	-	-	-	-	-
425	SEWER CAPITAL RESERVE	-	-	-	-	-
430	REFUSE	610,373.82	50,000.00	-	2,276.34	562,650.16
431	LANDFILL CLOSURE	98,870.82	-	-	368.64	99,239.46
435	REFUSE CAPITAL RESERVE	390,654.94	-	-	1,456.59	392,111.53
450	STORM WATER	178,064.16	50,000.00	-	664.44	128,728.60
451	STORM WATER BOND REDEMPTION	-	-	-	-	-
452	STORM WATER BOND REDEMPTION	-	-	-	-	-
455	STORMWATER CAPITAL RESERVE	410,007.58	50,000.00	-	1,529.26	361,536.84
631	CLAIMS CLEARING	-	-	-	-	-
632	PAYROLL CLEARING	-	-	-	-	-
633	TREASURER'S TRUST	-	-	-	-	-
635	FISCAL AGENCY	-	-	-	-	-

TOTALS **15,110,637.66** **500,000.00** **-** **56,346.42** **14,666,984.08**

Funds Invested in LGIP **14,666,984.08**
Funds Invested in Bonds **-**
14,666,984.08

**TOWN OF FRIDAY HARBOR
MONTHLY DEBT
PAYMENTS**

January-23

DEBT	PAYMENT INFORMATION	BEGINNING BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	ENDING BALANCE
Department of Ecology Sewer General Facility Plan	April & October Final 2040 2.00% Interest	\$ 69,071.72	\$ -	\$ -	\$ -	\$ 69,071.72
Department of Ecology Sewer Main	May & November Final 2029 0.00% Interest	\$ 751,450.84	\$ -	\$ -	\$ -	\$ 751,450.84
Department of Ecology Sewer Outfall Design	February & August Final 2042 2.00% Interest	\$ 147,862.58	\$ 1,350.98	\$ 2,440.37	\$ 3,791.35	\$ 144,071.23
Department of Ecology Sewer Outfall Construction	No Pmts Until 2025 - Schedule Not Finalized	\$ 3,096,379.01	\$ -	\$ -	\$ -	\$ 3,096,379.01
Department of Ecology WWTP Solids Treatment Upgra	No Pmts Until 2025 - Schedule Not Finalized	\$ 598,778.73	\$ -	\$ -	\$ -	\$ 598,778.73
PWTF #2 Wastewater Construction Phase 1	June Final 2022 0.50% Interest	\$ -	\$ -	\$ -	\$ -	\$ -
PWTF #3 Wastewater Construction Phase 2	June Final 2023 0.50% Interest	\$ 112,158.87	\$ -	\$ -	\$ -	\$ 112,158.87
PWTF #4 Wastewater Main Design	June Final 2026 0.50% Interest	\$ 85,263.17	\$ -	\$ -	\$ -	\$ 85,263.17
PWTF #5 Wastewater Main Construction	June Final 2027 0.50% Interest	\$ 233,877.37	\$ -	\$ -	\$ -	\$ 233,877.37
US Bank 2012 Sewer Revenue Bonds	May & November Final 2023 1.82% True Interest	\$ -	\$ -	\$ -	\$ -	\$ -
USDA Wastewater Tertiary & Headworks Loan #1	April & October Final 2060 0.01375% Interest	\$ 2,890,050.00	\$ -	\$ -	\$ -	\$ 2,890,050.00
USDA Wastewater Headworks Loan #2	April & October Final 2060 0.01375% Interest	\$ 547,725.00	\$ -	\$ -	\$ -	\$ 547,725.00
USDA Water Transmission Line Replacement	May & November Final 2058 0.02875% Interest	\$ 7,746,242.00	\$ -	\$ -	\$ -	\$ 7,746,242.00
TOTAL		\$ 16,278,859.29	\$ 1,350.98	\$ 2,440.37	\$ 3,791.35	\$ 16,275,067.94

REGISTERED WARRANTS

OBLIGATIONS BY DEPARTMENT	BEGINNING BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	ENDING BALANCE
Water	\$ 7,746,242.00	\$ -	\$ -	\$ -	\$ 7,746,242.00
Sewer	\$ 8,532,617.29	\$ 1,350.98	\$ 2,440.37	\$ 3,791.35	\$ 8,528,825.94
	\$ 16,278,859.29	\$ 1,350.98	\$ 2,440.37	\$ 3,791.35	\$ 16,275,067.94

OBLIGATIONS BY ENTITY	BEGINNING BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT	ENDING BALANCE
Department of Ecology	\$ 968,385.14	\$ 1,350.98	\$ 2,440.37	\$ 3,791.35	\$ 4,659,751.53
Public Works Trust Fund (PWTF)	\$ 431,299.41	\$ -	\$ -	\$ -	\$ 431,299.41
US Bank	\$ -	\$ -	\$ -	\$ -	\$ -
USDA	\$ 11,184,017.00	\$ -	\$ -	\$ -	\$ 11,184,017.00
	\$ 12,583,701.55	\$ 1,350.98	\$ 2,440.37	\$ 3,791.35	\$ 16,275,067.94

CAPITAL RESERVES - January 31, 2023

GENERAL CAPITAL (Fund 002)			
	CASH	INVESTMENT	FUND TOTAL
PROJECTS			
Town Hall	195,420.62	679,849.17	875,269.79
Memorial Park	72,419.33	8,666.99	81,086.32
Total PROJECTS	267,839.95	688,516.16	956,356.11
REPAIRS	7,906.78	55,852.62	63,759.40
LAND	8,363.14	119,057.74	127,420.88
STUDIES	3,949.49	84,749.30	88,698.79
RAINY DAY	30,200.50	199,927.55	230,128.05
INTERMODAL	4,409.04	40,434.23	44,843.27
EQUIPMENT	74,129.69	288,751.64	362,881.33
TOTAL GENERAL CAPITAL	396,798.59	1,477,289.24	1,874,087.83

STREET CAPITAL (105)			
	CASH	INVESTMENT	FUND TOTAL
PROJECTS			
General	685,530.14	188,445.18	873,975.32
Overlay/Sidewalks	113,624.36	-	113,624.36
Transportation BD Funds	739,310.50	37,451.09	776,761.59
Streets/Sidewalks			
Sunrise Affordable House Project	-	2,642.13	2,642.13
Lynn Danaher	-	5,068.97	5,068.97
Grover/Baltic Ave Prop	-	4,487.49	4,487.49
M Picinich/244 & 248 Price St	-	4,230.07	4,230.07
Islanders Subdivision II	-	10,959.02	10,959.02
Port/Front St	-	21,701.12	21,701.12
First St/Culver Ave	-	5,115.58	5,115.58
D&S Studio/Warbass	-	8,220.11	8,220.11
Rouleau Triplex/Blue Water	-	7,854.79	7,854.79
B Cox/734 Nash St	-	5,719.19	5,719.19
8/24/21 Skagit Valley College Grover St	-	61,209.81	61,209.81
3/31/22 816 Brigger LLC Handrail	-	4,991.37	4,991.37
Retainage Held	27,913.45	-	27,913.45
Total PROJECTS	1,566,378.45	368,095.92	1,934,474.37
STUDIES	1,099.48	51,057.76	52,157.24
EQUIPMENT	59,102.16	362,469.35	421,571.51
PUBLIC WORKS SHARED	73,627.73	72,062.52	145,690.25
TOTAL STREET CAPITAL	1,700,207.82	853,685.55	2,553,893.37
Fund Total Less Retainage	1,672,294.37	853,685.55	2,525,979.92

	CASH	INVESTMENT	FUND TOTAL
TOTAL	5,185,566.83	10,883,803.41	16,069,370.24
Less Retainage	56,867.81	-	56,867.81
GRAND TOTAL	5,128,699.02	10,883,803.41	16,012,502.43

SPECIAL REVENUE (Fund 125)			
	CASH	INVESTMENT	FUND TOTAL
REDUCED CONNECTIONS			
Low Income	2,001.04	10,210.16	12,211.20
Affordable housing	16,293.46	-	16,293.46
Total Reduced Connections	18,294.50	10,210.16	28,504.66
IN LIEU OF PARKING			
Hyrak	95,345.67	5,411.65	100,757.32
Tukang	42,369.31	3,420.60	45,789.91
Nash	5,446.67	1,225.27	6,671.94
Bennett	74,094.30	2,144.31	76,238.61
Harbor House	37,258.27	5,105.40	42,363.67
Churchill Court	16,127.89	612.61	16,740.50
Crabhouse	42,351.88	1,888.91	44,240.79
Port	106,625.74	22,974.21	129,599.95
FH House	111,418.49	17,868.77	129,287.26
Total IN LIEU OF PARKING	531,038.22	60,651.73	591,689.95
HARBOR IMPROVEMENT	5,692.40	-	5,692.40
HOTEL/MOTEL TAX			
Hotel/Motel	255,082.07	575,278.01	830,360.08
Retainage Held	-	-	-
Hotel/Motel Special	323,732.21	193,903.18	517,635.39
Total HOTEL/MOTEL	578,814.28	769,181.19	1,347,995.47
TOTAL SPECIAL REVENUE	1,133,839.40	840,043.08	1,973,882.48
Fund Total Less Retainage	1,133,839.40	840,043.08	1,973,882.48

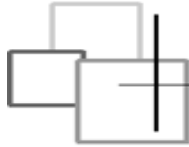
CAPITAL PROJECTS (Fund 315)			
	CASH	INVESTMENT	FUND TOTAL
REET			
1st reet	283,528.41	1,592,787.59	1,876,316.00
2nd reet	255,293.19	781,639.81	1,036,933.00
TOTAL CAPITAL PROJECTS	538,821.60	2,374,427.40	2,913,249.00

WATER CAPITAL (Fund 415)			
	CASH	INVESTMENT	FUND TOTAL
PROJECTS			
General	104,195.71	3,606,511.43	3,710,707.14
Retainage Held	6,096.05	-	6,096.05
Total PROJECTS	110,291.76	3,606,511.43	3,716,803.19
REPAIRS			
Water Tank	27,109.18	89,246.04	116,355.22
Media Change	30,090.87	88,491.72	118,582.59
Leak Detection	22,652.50	48,503.34	71,155.84
Tank Inspection	19,186.93	70,151.08	89,338.01
Total REPAIRS	99,039.48	296,392.18	395,431.66
LAND	33,150.83	228,926.38	262,077.21
STUDIES	39,345.94	64,258.19	103,604.13
EQUIPMENT	132,971.44	321,640.76	454,612.20
PUBLIC WORKS SHARED	46,623.99	66,980.83	113,604.82
TOTAL WATER CAPITAL	461,423.44	4,584,709.77	5,046,133.21
Fund Total Less Retainage	455,327.39	4,584,709.77	5,040,037.16

SEWER CAPITAL (Fund 425)			
	CASH	INVESTMENT	FUND TOTAL
PROJECTS			
General	(1,154,848.11)	-	(1,154,848.11)
Retainage Held	5,480.39	-	5,480.39
Total PROJECTS	(1,149,367.72)	-	(1,149,367.72)
REPAIRS			
Major	178,631.17	-	178,631.17
University of Washington	41,072.37	-	41,072.37
Total REPAIRS	219,703.54	-	219,703.54
LAND	112,969.96	-	112,969.96
Studies			
General	241,155.86	-	241,155.86
Sewer Cost Share: Buck, Norman, Boreen	11,924.71	-	11,924.71
Sewer Cost Share: Port of Friday Harbor	7,472.56	-	7,472.56
Sewer Cost Share: SJ Community Home Trust	3,011.05	-	3,011.05
STUDIES	263,564.18	-	263,564.18
EQUIPMENT	692,560.40	-	692,560.40
PUBLIC WORKS SHARED	115,253.83	-	115,253.83
TOTAL SEWER CAPITAL	254,684.19	-	254,684.19
Fund Total Less Retainage	249,203.80	-	249,203.80

REFUSE CAPITAL (Fund 435)			
	CASH	INVESTMENT	FUND TOTAL
PROJECTS			
General	9,090.24	144,721.41	153,811.65
Retainage Held	-	-	-
Total PROJECTS	9,090.24	144,721.41	153,811.65
REPAIRS	7,804.04	21,748.34	29,552.38
STUDIES	10,342.50	11,231.24	21,573.74
EQUIPMENT	122,165.19	213,818.94	335,984.13
PUBLIC WORKS SHARED	110,615.51	591.60	111,207.11
TOTAL REFUSE CAPITAL	260,017.48	392,111.53	652,129.01
Fund Total Less Retainage	260,017.48	392,111.53	652,129.01

STORMWATER CAPITAL (455)			
	CASH	INVESTMENT	FUND TOTAL
PROJECTS			
General	114,712.19	271,090.60	385,802.79
Retainage Held	17,377.92	-	17,377.92
Total PROJECTS	132,090.11	271,090.60	403,180.71
STUDIES	177,807.32	-	177,807.32
EQUIPMENT	26,247.36	81,686.04	107,933.40
PUBLIC WORKS SHARED	103,629.52	8,760.20	112,389.72
TOTAL STORM CAPITAL	439,774.31	361,536.84	801,311.15
Fund Total Less Retainage	422,396.39	361,536.84	783,933.23



Cash and Investment Activity & Investments Activity Reports Combined

Period: 2023 - Jan
 Period Totals

Fund	Beginning Balance	Beginning Cash	Beginning Investments	Activity In Cash	Activity In Investments	Activity Out Cash	Activity Out Investments	Ending Cash	Ending Investments	Ending Balance
001 General Fund	\$4,141,905.16	\$2,211,800.25	\$1,930,104.91	\$219,580.76	\$7,196.57	\$754,982.15	\$0.00	\$1,676,398.86	\$1,937,301.48	\$3,613,700.34
002 General Capital Reserve	\$1,743,400.11	\$271,598.59	\$1,471,801.52	\$130,687.72	\$5,487.72	\$5,487.72	\$0.00	\$396,798.59	\$1,477,289.24	\$1,874,087.83
101 Street Fund	\$443,741.07	\$189,419.01	\$254,322.06	\$207,410.88	\$948.26	\$194,538.55	\$0.00	\$202,291.34	\$255,270.32	\$457,561.66
105 Street Capital Reserve	\$2,032,627.28	\$1,032,671.68	\$999,955.60	\$671,266.09	\$3,729.95	\$3,729.95	\$150,000.00	\$1,700,207.82	\$853,685.55	\$2,553,893.37
125 Special Revenue	\$1,962,085.54	\$1,125,163.02	\$836,922.52	\$21,754.42	\$3,120.56	\$13,078.04	\$0.00	\$1,133,839.40	\$840,043.08	\$1,973,882.48
315 Capital Projects	\$2,879,931.09	\$514,324.06	\$2,365,607.03	\$33,317.91	\$8,820.37	\$8,820.37	\$0.00	\$538,821.60	\$2,374,427.40	\$2,913,249.00
410 Water Fund	\$730,295.57	\$170,708.56	\$559,587.01	\$275,303.23	\$2,087.49	\$198,771.38	\$100,000.00	\$247,240.41	\$461,674.50	\$708,914.91
415 Water Capital Reserve	\$4,996,729.73	\$329,423.44	\$4,667,306.29	\$149,403.48	\$17,403.48	\$17,403.48	\$100,000.00	\$461,423.44	\$4,584,709.77	\$5,046,133.21
416 Water Bond Redemption Fund	\$87,644.25	\$87,644.25	\$0.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$115,644.25	\$0.00	\$115,644.25
417 Water Bond Reserve Fund	\$218,225.00	\$218,225.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218,225.00	\$0.00	\$218,225.00
420 Sewer Fund	\$1,140,016.66	\$912,556.47	\$227,460.19	\$205,400.88	\$848.10	\$757,117.15	\$0.00	\$360,840.20	\$228,308.29	\$589,148.49
421 Bond Redemption Fund	\$215,515.52	\$105,916.31	\$109,599.21	\$250,408.65	\$408.65	\$4,200.00	\$0.00	\$352,124.96	\$110,007.86	\$462,132.82
422 Sewer Bond Reserve Fund	\$91,700.00	\$91,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$91,700.00	\$0.00	\$91,700.00
425 Sewer Capital Reserve	\$9,684.19	\$9,684.19	\$0.00	\$250,000.00	\$0.00	\$5,000.00	\$0.00	\$254,684.19	\$0.00	\$254,684.19
430 Refuse Fund	\$854,099.26	\$243,725.44	\$610,373.82	\$149,966.35	\$2,276.34	\$87,478.78	\$50,000.00	\$306,213.01	\$562,650.16	\$868,863.17
431 Landfill Closure Fund	\$107,877.62	\$9,006.80	\$98,870.82	\$16,738.64	\$368.64	\$368.64	\$0.00	\$25,376.80	\$99,239.46	\$124,616.26
435 Refuse Capital Reserve	\$642,042.42	\$251,387.48	\$390,654.94	\$10,086.59	\$1,456.59	\$1,456.59	\$0.00	\$260,017.48	\$392,111.53	\$652,129.01
450 Stormwater Fund	\$242,602.04	\$64,537.88	\$178,064.16	\$95,942.80	\$664.44	\$43,549.29	\$50,000.00	\$116,931.39	\$128,728.60	\$245,659.99
451 Stormwater Bond Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
452 Storm Water Bond Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
455 Stormwater Capital Reserve	\$784,781.89	\$374,774.31	\$410,007.58	\$66,529.26	\$1,529.26	\$1,529.26	\$50,000.00	\$439,774.31	\$361,536.84	\$801,311.15
631 Claims Clearing Fund	\$399,341.19	\$399,341.19	\$0.00	\$338,280.85	\$0.00	\$605,305.50	\$0.00	\$132,316.54	\$0.00	\$132,316.54
632 Payroll Clearing Fund	\$16,901.31	\$16,901.31	\$0.00	\$173,154.18	\$0.00	\$16,901.31	\$0.00	\$173,154.18	\$0.00	\$173,154.18
633 Treasurer's Trust Fund	\$15,964.97	\$15,964.97	\$0.00	\$26.20	\$0.00	\$1,275.62	\$0.00	\$14,715.55	\$0.00	\$14,715.55
635 Fiscal Agency Fund	\$200.00	\$200.00	\$0.00	\$862.25	\$0.00	\$1,024.25	\$0.00	\$38.00	\$0.00	\$38.00
	\$23,757,311.87	\$8,646,674.21	\$15,110,637.66	\$3,294,121.14	\$56,346.42	\$2,722,018.03	\$500,000.00	\$9,218,777.32	\$14,666,984.08	\$23,885,761.40



Cash and Investment Activity

Period: 2023 - Jan
Period Totals

Fund	Beginning Cash	Beginning Investments	Activity In	Activity Out	Ending Cash	Ending Investments	Ending Balance
001 General Fund	\$2,211,800.25	\$1,930,104.91	\$212,384.19	\$754,982.15	\$1,676,398.86	\$1,937,301.48	\$3,613,700.34
002 General Capital Reserve	\$271,598.59	\$1,471,801.52	\$125,200.00	\$5,487.72	\$396,798.59	\$1,477,289.24	\$1,874,087.83
101 Street Fund	\$189,419.01	\$254,322.06	\$206,462.62	\$194,538.55	\$202,291.34	\$255,270.32	\$457,561.66
105 Street Capital Reserve	\$1,032,671.68	\$999,955.60	\$667,536.14	\$3,729.95	\$1,700,207.82	\$853,685.55	\$2,553,893.37
125 Special Revenue	\$1,125,163.02	\$836,922.52	\$18,633.86	\$13,078.04	\$1,133,839.40	\$840,043.08	\$1,973,882.48
315 Capital Projects	\$514,324.06	\$2,365,607.03	\$24,497.54	\$8,820.37	\$538,821.60	\$2,374,427.40	\$2,913,249.00
410 Water Fund	\$170,708.56	\$559,587.01	\$273,215.74	\$198,771.38	\$247,240.41	\$461,674.50	\$708,914.91
415 Water Capital Reserve	\$329,423.44	\$4,667,306.29	\$132,000.00	\$17,403.48	\$461,423.44	\$4,584,709.77	\$5,046,133.21
416 Water Bond Redemption Fund	\$87,644.25	\$0.00	\$28,000.00	\$0.00	\$115,644.25	\$0.00	\$115,644.25
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	\$912,556.47	\$227,460.19	\$204,552.78	\$757,117.15	\$360,840.20	\$228,308.29	\$589,148.49
421 Bond Redemption Fund	\$105,916.31	\$109,599.21	\$250,000.00	\$4,200.00	\$352,124.96	\$110,007.86	\$462,132.82
422 Sewer Bond Reserve Fund	\$91,700.00	\$0.00	\$0.00	\$0.00	\$91,700.00	\$0.00	\$91,700.00
425 Sewer Capital Reserve	\$9,684.19	\$0.00	\$250,000.00	\$5,000.00	\$254,684.19	\$0.00	\$254,684.19
430 Refuse Fund	\$243,725.44	\$610,373.82	\$147,690.01	\$87,478.78	\$306,213.01	\$562,650.16	\$868,863.17
431 Landfill Closure Fund	\$9,006.80	\$98,870.82	\$16,370.00	\$368.64	\$25,376.80	\$99,239.46	\$124,616.26
435 Refuse Capital Reserve	\$251,387.48	\$390,654.94	\$8,630.00	\$1,456.59	\$260,017.48	\$392,111.53	\$652,129.01
450 Stormwater Fund	\$64,537.88	\$178,064.16	\$95,278.36	\$43,549.29	\$116,931.39	\$128,728.60	\$245,659.99
451 Stormwater Bond Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
452 Storm Water Bond Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
455 Stormwater Capital Reserve	\$374,774.31	\$410,007.58	\$65,000.00	\$1,529.26	\$439,774.31	\$361,536.84	\$801,311.15
631 Claims Clearing Fund	\$399,341.19	\$0.00	\$338,280.85	\$605,305.50	\$132,316.54	\$0.00	\$132,316.54
632 Payroll Clearing Fund	\$16,901.31	\$0.00	\$173,154.18	\$16,901.31	\$173,154.18	\$0.00	\$173,154.18
633 Treasurer's Trust Fund	\$15,964.97	\$0.00	\$26.20	\$1,275.62	\$14,715.55	\$0.00	\$14,715.55
635 Fiscal Agency Fund	\$200.00	\$0.00	\$862.25	\$1,024.25	\$38.00	\$0.00	\$38.00
	\$8,646,674.21	\$15,110,637.66	\$3,237,774.72	\$2,722,018.03	\$9,218,777.32	\$14,666,984.08	\$23,885,761.40



Investments Activity

Period: 2023 - Jan
Period Totals: Period

Fund	Description	Beginning Balance	Investments		Reinvested Interest	Ending Balance
			Acquired	Liquidated		
001	General Fund	\$1,930,104.91	\$0.00	\$0.00	\$7,196.57	\$1,937,301.48
002	General Capital Reserve	\$1,471,801.52	\$0.00	\$0.00	\$5,487.72	\$1,477,289.24
101	Street Fund	\$254,322.06	\$0.00	\$0.00	\$948.26	\$255,270.32
105	Street Capital Reserve	\$999,955.60	\$0.00	\$150,000.00	\$3,729.95	\$853,685.55
125	Special Revenue	\$836,922.52	\$0.00	\$0.00	\$3,120.56	\$840,043.08
315	Capital Projects	\$2,365,607.03	\$0.00	\$0.00	\$8,820.37	\$2,374,427.40
410	Water Fund	\$559,587.01	\$0.00	\$100,000.00	\$2,087.49	\$461,674.50
415	Water Capital Reserve	\$4,667,306.29	\$0.00	\$100,000.00	\$17,403.48	\$4,584,709.77
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	\$227,460.19	\$0.00	\$0.00	\$848.10	\$228,308.29
421	Bond Redemption Fund	\$109,599.21	\$0.00	\$0.00	\$408.65	\$110,007.86
422	Sewer Bond Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
425	Sewer Capital Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430	Refuse Fund	\$610,373.82	\$0.00	\$50,000.00	\$2,276.34	\$562,650.16
431	Landfill Closure Fund	\$98,870.82	\$0.00	\$0.00	\$368.64	\$99,239.46
435	Refuse Capital Reserve	\$390,654.94	\$0.00	\$0.00	\$1,456.59	\$392,111.53
450	Stormwater Fund	\$178,064.16	\$0.00	\$50,000.00	\$664.44	\$128,728.60
451	Stormwater Bond Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
452	Storm Water Bond Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
455	Stormwater Capital Reserve	\$410,007.58	\$0.00	\$50,000.00	\$1,529.26	\$361,536.84
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
		\$15,110,637.66	\$0.00	\$500,000.00	\$56,346.42	\$14,666,984.08

SALES TAX

RECEIVED	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE JANUARY	PRIOR YTD DIFFERENCE
2018	65,081.27	112,522.64	94,665.31	60,673.55	89,059.50	91,595.87	108,748.07	147,012.14	143,212.02	143,243.76	140,034.51	103,055.79	1,298,904.43	65,081.27	-1.05%
2019	86,524.97	124,883.03	67,037.94	69,664.50	98,565.55	106,011.05	123,070.46	158,254.66	165,105.15	160,101.43	139,999.69	105,480.98	1,404,699.41	86,524.97	32.95%
2020	87,717.09	97,477.31	77,869.25	60,481.94	79,781.37	80,511.44	85,610.24	109,199.32	138,439.15	139,396.02	131,111.27	119,367.84	1,206,962.24	87,717.09	1.38%
2021	89,478.83	104,227.92	89,652.04	80,319.66	117,311.30	125,643.53	148,699.23	193,630.05	188,378.47	178,737.71	163,906.86	122,114.68	1,602,100.28	89,478.83	2.01%
2022	106,086.93	120,186.22	90,300.92	89,789.75	129,446.14	150,883.39	148,431.60	187,076.21	200,352.61	206,724.08	166,158.28	126,355.89	1,721,792.02	106,086.93	18.56%
2023	117,030.55												117,030.55	117,030.55	10.32%
REPORTED	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER			

PUBLIC SAFETY TAX

RECEIVED	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE JANUARY	PRIOR YTD DIFFERENCE
2018	42,968.60	57,131.42	43,875.76	33,582.77	54,082.05	47,155.19	56,263.86	75,629.77	76,245.84	74,494.40	71,105.70	54,789.49	687,324.85	42,968.60	22.67%
2019	50,014.34	62,285.14	41,934.53	37,600.82	54,511.98	58,480.40	64,839.07	82,041.06	81,782.39	85,860.17	77,522.55	62,048.27	758,920.72	50,014.34	16.40%
2020	48,122.41	57,932.29	43,050.24	42,356.84	45,353.82	41,261.00	51,314.49	70,376.32	73,023.10	74,377.34	88,503.49	81,896.41	717,567.75	48,122.41	-3.78%
2021	57,588.19	74,688.41	54,408.31	52,531.28	75,291.62	72,200.29	81,600.58	114,891.24	97,942.71	96,541.62	94,007.88	75,540.46	947,232.59	57,588.19	19.67%
2022	66,433.69	73,242.50	63,557.44	59,699.14	84,283.18	82,965.03	85,894.40	106,356.48	112,004.84	110,350.85	105,063.97	85,741.70	1,035,593.22	66,433.69	15.36%
2023	84,104.42												84,104.42	84,104.42	26.60%
REPORTED	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER			

HOTEL/MOTEL TAX STADIUM

RECEIVED	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE JANUARY	PRIOR YTD DIFFERENCE
2018	6,707.03	10,377.52	4,975.15	6,056.43	10,239.36	15,112.81	20,267.40	34,477.25	43,738.88	41,797.88	34,274.39	15,823.15	243,847.25	6,707.03	13.71%
2019	6,594.61	7,174.63	4,124.28	6,542.14	11,712.58	13,501.40	20,130.88	35,394.67	45,817.41	44,438.42	31,258.63	13,474.25	240,163.90	6,594.61	-1.68%
2020	6,502.13	6,849.09	5,124.03	4,991.96	3,415.79	1,533.33	2,421.58	10,917.53	28,086.09	31,983.38	25,772.70	14,247.76	141,845.37	6,502.13	-1.40%
2021	6,289.34	6,313.78	6,124.02	7,582.09	15,817.67	22,086.81	27,191.41	42,623.22	49,208.72	47,536.37	44,212.14	20,166.64	295,152.21	6,289.34	-3.27%
2022	11,103.01	7,991.95	7,277.45	10,346.16	13,776.03	21,568.41	27,454.16	40,204.52	52,454.01	52,459.45	44,411.71	21,689.46	310,736.32	11,103.01	76.54%
2023	8,501.16												8,501.16	8,501.16	-23.43%
REPORTED	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER			

SPECIAL HOTEL/MOTEL TAX (LODGING)

RECEIVED	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE JANUARY	PRIOR YTD DIFFERENCE
2018	6,707.03	10,377.52	4,975.15	6,056.41	10,239.33	15,112.79	20,267.42	34,477.19	43,738.86	41,789.75	34,274.38	15,631.16	243,646.99	6,707.03	13.71%
2019	6,594.64	7,129.93	5,896.13	6,614.63	11,822.50	13,501.32	20,130.96	35,227.84	45,937.05	44,353.89	31,258.63	13,474.24	241,941.76	6,594.64	-1.68%
2020	6,502.13	6,717.66	5,145.30	4,913.48	3,494.27	1,533.33	2,421.55	10,873.60	28,086.09	31,807.90	25,772.70	14,247.76	141,515.77	6,502.13	-1.40%
2021	6,399.49	6,313.78	6,124.02	7,582.09	15,817.67	22,086.81	27,191.41	42,623.23	49,208.72	47,517.46	44,231.05	20,125.61	295,221.34	6,399.49	-1.58%
2022	11,144.04	7,957.23	7,312.17	10,346.16	13,776.03	20,850.10	28,172.47	40,240.52	52,422.57	52,490.89	44,306.36	21,794.82	310,813.36	11,144.04	74.14%
2023	8,501.16												8,501.16	8,501.16	-23.72%
REPORTED	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER			

TRANSPORTATION BENEFIT DISTRICT

RECEIVED	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE JANUARY	PRIOR YTD DIFFERENCE
2018	15,311.29	26,467.70	22,273.67	14,266.86	20,959.21	21,545.75	25,585.30	34,588.55	33,689.27	33,702.90	32,938.11	24,245.60	305,574.21	15,311.29	-1.06%
2019	20,347.80	29,293.60	15,882.08	16,387.26	23,191.25	24,942.81	28,918.43	37,325.51	38,855.34	37,670.74	32,929.70	24,817.68	330,562.20	20,347.80	32.89%
2020	20,638.66	22,931.05	18,293.72	14,230.76	18,767.79	18,943.01	20,141.74	25,694.51	32,573.51	32,798.76	30,821.96	28,086.16	283,921.63	20,638.66	1.43%
2021	21,053.01	24,523.86	21,091.39	18,887.10	27,598.97	29,588.93	34,987.80	45,559.50	44,324.32	42,055.41	38,566.00	28,736.10	376,972.39	21,053.01	2.01%
2022	24,955.25	28,109.37	21,246.81	21,125.07	30,443.87	35,501.47	34,908.66	44,021.39	47,145.36	48,640.06	39,095.52	29,730.14	404,922.97	24,955.25	18.54%
2023	27,536.14												27,536.14	27,536.14	10.34%
REPORTED	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER			



Real Estate Excise Tax (REET) is collected on the sale of real property based on the full selling price and is distributed to the State of Washington and the Town of Friday Harbor. The Town levies (2) 0.25% real estate taxes that limits the use of funds for capital projects and limited maintenance.

REAL ESTATE EXCISE TAX (REET) 1st 1/2 (received via SJC Treasurer)

RECEIVED	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE JANUARY	PRIOR YTD DIFFERENCE
2018	11,099.51	4,926.13	3,276.90	5,844.36	6,642.90	4,383.99	5,362.79	4,977.85	10,389.56	7,246.84	7,434.26	3,262.05	74,847.14	11,099.51	71.07%
2019	9,737.18	2,020.71	4,007.03	3,323.93	10,615.28	11,915.27	716.29	5,433.35	5,514.64	9,283.34	11,901.06	4,530.98	78,999.06	9,737.18	-12.27%
2020	7,078.50	9,479.25	11,682.75	5,365.80	3,773.89	1,029.82	7,113.15	9,963.09	6,562.46	3,235.32	14,017.53	17,802.46	97,104.02	7,078.50	-27.30%
2021	12,924.23	9,098.12	3,662.26	6,222.85	14,017.65	9,559.07	20,512.79	13,090.26	20,435.48	7,792.54	21,150.11	5,055.18	143,520.54	12,924.23	82.58%
2022	15,389.67	8,921.14	2,462.62	14,913.53	8,875.35	4,920.30	12,919.50	5,361.37	5,665.27	9,586.91	7,510.39	1,980.00	98,506.05	15,389.67	19.08%
2023	12,248.77												12,248.77	12,248.77	-20.41%
COLLECTIONS	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER			

REAL ESTATE EXCISE TAX (REET) 2nd 1/2 (received via SJC Treasurer)

RECEIVED	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL	YEAR TO DATE JANUARY	PRIOR YTD DIFFERENCE
2018	11,099.50	4,926.13	3,276.90	5,844.35	6,642.90	4,383.99	5,362.79	4,977.84	10,389.55	7,246.84	7,434.25	3,262.05	74,847.09	11,099.50	71.07%
2019	9,737.17	2,020.71	4,007.02	3,323.92	10,615.27	11,915.27	716.29	5,433.35	5,514.64	9,283.34	11,901.06	4,530.99	78,999.03	9,737.17	-12.27%
2020	7,078.50	9,479.25	11,682.74	5,365.80	3,773.89	1,029.82	7,113.15	9,963.09	6,562.46	3,235.32	14,017.53	17,802.46	97,104.01	7,078.50	-27.30%
2021	12,924.22	9,098.12	3,662.25	6,222.85	14,017.65	9,559.06	20,512.80	13,090.29	20,435.47	7,792.53	21,150.11	5,055.19	143,520.54	12,924.22	82.58%
2022	15,389.67	8,921.13	2,462.63	14,913.53	8,875.35	4,920.30	12,919.49	5,361.37	5,665.28	9,586.91	7,510.38	1,980.00	98,506.04	15,389.67	19.08%
2023	12,248.77												12,248.77	12,248.77	-20.41%
COLLECTIONS	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER			

