

# 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
<b>TOTAL REVENUE</b>	\$ 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
<b>TOTAL USES</b>	\$ 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
<b>ENDING INVESTMENT BALANCE</b>	\$ 19,458,790.00

**TOTAL CASH & INVESTMENTS** \$ 23,835,413.22

## **INVESTMENT INTEREST**

State Pool	\$ 1,276.57
TVI Investments	\$ -
<b>TOTAL INVESTMENT INTEREST</b>	\$ 1,276.57

SUMMARY

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

## CASH &amp; 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	112,916.37	1,446,790.00	1,559,706.37
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				
125	SPECIAL REVENUE LOW INCOME ASSISTANCE	13,894.19	10,000.00	23,894.19	125	810,400.75	822,700.00	1,633,100.75
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				
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	284,104.23	4,936,580.00	5,220,684.23
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				
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	402,869.63	2,393,880.00	2,796,749.63
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				
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	137,727.84	719,580.00	857,307.84
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				
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				
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				
<b>Subtotal</b>		<b>4,116,173.16</b>	<b>19,458,790.00</b>	<b>23,574,963.16</b>				
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				
<b>Subtotal</b>		<b>260,450.06</b>		<b>260,450.06</b>				
<b>GRAND TOTAL</b>		<b>4,376,623.22</b>	<b>19,458,790.00</b>	<b>23,835,413.22</b>				

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
<b>TOTALS</b>		<b>4,389,817.63</b>	<b>1,125,989.15</b>	<b>496,000.00</b>	<b>1,441,330.17</b>	<b>7,453,136.95</b>	<b>1,659,515.09</b>	<b>-</b>	<b>-</b>	<b>1,416,998.64</b>	<b>3,076,513.73</b>	<b>4,376,623.22</b>

FUND #	DESCRIPTION	INVESTMENT BALANCE	INVESTMENTS SOLD	INVESTMENTS PURCHASED	INVESTMENT BALANCE
<b>5/1/2021</b>					<b>5/31/2021</b>
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	-	-	-	-
<b>TOTALS</b>		<b>19,954,790.00</b>	<b>496,000.00</b>	<b>-</b>	<b>19,458,790.00</b>
<b>Funds Invested in LGIP</b>					<b>19,954,790.00</b>
<b>Funds Invested in Bonds</b>					<b>-</b>
<b>19,954,790.00</b>					

TOWN OF FRIDAY HARBOR  
MONTHLY DEBT  
PAYMENTS

<b>May-21</b>				
<b>BOND/NOTE/LEASE PAYMENTS</b>		<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
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		\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 117,028.13</b>	<b>\$ 71,781.66</b>	<b>\$ 188,809.79</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 - 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
		<b>\$4,389,817.63</b>	<b>\$19,954,790.00</b>	<b>\$3,069,650.09</b>	<b>\$3,082,844.50</b>	<b>\$4,376,623.22</b>	<b>\$19,458,790.00</b>	<b>\$23,835,413.22</b>



# Investments Activity

Period: 2021 - May  
Period Totals: Period

Fund	Description	Beginning Balance	Investments Acquired	Liquidated	Reinvested Interest	Ending Balance
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
		<b>\$19,954,790.00</b>	<b>\$0.00</b>	<b>\$496,000.00</b>	<b>\$0.00</b>	<b>\$19,458,790.00</b>