

# TOWN OF FRIDAY HARBOR

## CASH INVESTMENT

### REPORT



July 31, 2021

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**BEGINNING CASH BALANCE** \$ 4,784,271.75

**REVENUES**

Receipts	\$ 1,246,109.41
Investment Sold	\$ 390,569.27
Transfers from Other Funds	\$ 627,305.11
<b>TOTAL REVENUE</b>	<b>\$ 2,263,983.79</b>

**EXPENDITURES/USES**

Claims/Payroll Transfers	\$ 596,934.07
Other Transfers Out	\$ 211,319.30
Investment Purchased	\$ -
Warrants Redeemed	\$ 418,579.44
Other Disbursements	\$ 12,169.66
<b>TOTAL USES</b>	<b>\$ 1,239,002.47</b>

**ENDING CASH BALANCE** \$ 5,809,253.07

**BEGINNING INVESTMENT BALANCE** \$ 19,100,223.50

Investments Purchased	\$ -
Investments Sold	\$ 385,000.00
Interest Reinvested	\$ 13,316.23
Interest Withdrawn	\$ 10,430.78
<b>ENDING INVESTMENT BALANCE</b>	<b>\$ 18,718,108.95</b>

**TOTAL CASH & INVESTMENTS** \$ 24,527,362.02

**INVESTMENT INTEREST**

State Pool	\$ 2,885.45
TVI Investments	\$ -
<b>TOTAL INVESTMENT INTEREST</b>	<b>\$ 2,885.45</b>

Prepared By: Bethany Berry  
Finance Director

SUMMARY

08/10/2021

**TOWN OF FRIDAY HARBOR  
CASH INVESTMENTS**

FUND #	DESCRIPTION	CASH BALANCE	INVESTMENT BALANCE	TOTAL BALANCE	Fund	Cash	Investments	TOTAL
001	GENERAL	768,888.54	1,897,586.98	2,666,475.52				
002	GENERAL CAPITAL PROJECTS RESERVE	58,839.95	674,402.00	733,241.95				
002	GENERAL CAPITAL MAJOR REPAIRS RESERVE	5,306.78	54,708.28	60,015.06				
002	GENERAL CAPITAL LAND RESERVE	5,763.14	116,617.64	122,380.78				
002	GENERAL CAPITAL STUDIES RESERVE	3,949.49	83,012.54	86,962.03				
002	GENERAL CAPITAL RAINY DAY RESERVE	17,200.50	195,829.61	213,030.11				
002	GENERAL CAPITAL INTERMODAL RESERVE	4,409.04	39,605.98	44,015.02				
002	GENERAL CAPITAL EQUIPMENT RESERVE	44,613.69	282,832.77	327,446.46				
125	SPECIAL REVENUE LOW INCOME ASSISTANCE	16,027.50	10,001.52	26,029.02	002	140,082.59	1,447,008.82	1,587,091.41
125	SPECIAL REVENUE PARKING	531,038.22	59,408.99	590,447.21				
125	SPECIAL REVENUE HARBOR	2,307.14	-	2,307.14	125	881,655.99	822,824.47	1,704,480.46
125	SPECIAL REVENUE HOTEL MOTEL	332,283.13	753,413.96	1,085,697.09				
130	LANDFILL CLOSURE	46,316.80	115,017.39	161,334.19				
315	CAPITAL PROJECTS	182,264.81	2,325,751.71	2,508,016.52				
410	WATER	112,748.11	600,090.78	712,838.89				
415	WATER CAPITAL PROJECTS RESERVE	510,360.04	3,754,166.99	4,264,527.03				
415	WATER CAPITAL MAJOR REPAIRS RESERVE	55,754.31	332,050.23	387,804.54				
415	WATER CAPITAL LAND RESERVE	22,900.83	224,233.90	247,134.73				
415	WATER CAPITAL STUDIES RESERVE	1,970.74	121,218.33	123,189.07				
415	WATER CAPITAL EQUIPMENT RESERVE	18,968.64	315,047.66	334,016.30				
415	WATER CAPITAL PUBLIC WORKS RESERVE	(121,376.01)	65,608.35	(55,767.66)				
416	WATER BOND REDEMPTION	125,925.24	0.01	125,925.25				
417	WATER BOND RESERVE	218,225.00	-	218,225.00				
420	SEWER	272,338.92	550,083.19	822,422.11				
421	SEWER BOND REDEMPTION	187,746.07	222,460.87	410,206.94				
422	SEWER BOND RESERVE	91,700.00	180,000.00	271,700.00				
425	SEWER CAPITAL PROJECTS RESERVE	53,952.48	1,430,216.31	1,484,168.79				
425	SEWER CAPITAL MAJOR REPAIRS RESERVE	27,804.84	168,825.52	196,630.36				
425	SEWER CAPITAL LAND RESERVE	4,641.28	106,516.11	111,157.39				
425	SEWER CAPITAL STUDIES RESERVE	103,622.31	100,015.12	203,637.43				
425	SEWER CAPITAL EQUIPMENT RESERVE	56,118.51	529,080.03	585,198.54				
425	SEWER CAPITAL PUBLIC WORKS RESERVE	14,651.12	59,589.02	74,240.14				
430	REFUSE	93,575.44	600,090.77	693,666.21				
435	REFUSE CAPITAL PROJECTS RESERVE	5,712.17	211,732.02	217,444.19				
435	REFUSE CAPITAL MAJOR REPAIRS RESERVE	5,204.04	21,303.21	26,507.25				
435	REFUSE CAPITAL STUDIES RESERVE	7,742.50	11,001.66	18,744.16				
435	REFUSE CAPITAL EQUIPMENT RESERVE	68,685.62	475,071.86	543,757.48				
435	REFUSE CAPITAL PUBLIC WORKS RESERVE	73,615.51	580.09	74,195.60				
440	STREET	313,123.48	250,037.81	563,161.29				
445	STREET CAPITAL PROJECTS RESERVE	938,013.39	505,109.67	1,443,123.06				
445	STREET CAPITAL STUDIES RESERVE	5,588.87	60,009.07	65,597.94				
445	STREET CAPITAL EQUIPMENT RESERVE	43,829.36	325,049.18	368,878.54				
445	STREET CAPITAL PUBLIC WORKS RESERVE	13,627.73	60,589.18	74,216.91				
450	STORMWATER	72,933.53	200,030.26	272,963.79				
451	STORMWATER BOND REDEMPTION	67.05	0.01	67.06				
452	STORMWATER BOND RESERVE	-	-	-				
455	STORMWATER CAPITAL PROJECTS RESERVE	58,690.33	541,518.97	600,209.30				
455	STORMWATER CAPITAL STUDIES RESERVE	38,557.54	-	38,557.54				
455	STORMWATER CAPITAL EQUIPMENT RESERVE	22,344.56	80,012.10	102,356.66				
455	STORMWATER CAPITAL PUBLIC WORKS RESERVE	65,629.52	8,581.30	74,210.82				
<b>Subtotal</b>		<b>5,604,201.80</b>	<b>18,718,108.95</b>	<b>24,322,310.75</b>				
631	CLAIMS CLEARING	4,296.83	-	4,296.83				
632	PAYROLL CLEARING	180,403.73	-	180,403.73				
633	TREASURER'S TRUST	20,193.21	-	20,193.21				
635	FISCAL AGENCY	157.50	-	157.50				
<b>Subtotal</b>		<b>205,051.27</b>	-	<b>205,051.27</b>				
<b>GRAND TOTAL</b>		<b>5,809,253.07</b>	<b>18,718,108.95</b>	<b>24,527,362.02</b>				

**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
7/1/2021											7/31/2021	
001	GENERAL	711,536.45	267,134.39	-	7,594.30	986,265.14	146,462.28	63,200.00	-	7,714.32	217,376.60	768,888.54
002	GENERAL CAPITAL RESERVE	126,116.37	-	766.22	13,200.00	140,082.59	-	-	-	-	-	140,082.59
125	SPECIAL REVENUE	835,558.12	58,070.93	-	-	893,629.05	11,973.06	-	-	-	11,973.06	881,655.99
130	LANDFILL CLOSURE	46,251.43	-	65.37	-	46,316.80	-	-	-	-	-	46,316.80
315	CAPITAL PROJECTS	140,135.39	41,025.59	1,103.83	-	182,264.81	-	-	-	-	-	182,264.81
410	WATER	67,333.64	187,799.37	-	-	255,133.01	100,634.90	41,750.00	-	-	142,384.90	112,748.11
415	WATER CAPITAL RESERVE	281,495.92	62,044.37	125,000.00	23,550.00	492,090.29	3,511.74	-	-	-	3,511.74	488,578.55
416	WATER BOND REDEMPTION	107,704.44	-	20.80	18,200.00	125,925.24	-	-	-	-	-	125,925.24
417	WATER BOND RESERVE	218,225.00	-	-	-	218,225.00	-	-	-	-	-	218,225.00
420	SEWER	193,312.75	242,588.71	291.27	-	436,192.73	95,978.81	67,875.00	-	-	163,853.81	272,338.92
421	SEWER BOND REDEMPTION	84,314.00	56,543.98	213.09	46,675.00	187,746.07	-	-	-	-	-	187,746.07
422	SEWER BOND RESERVE	91,700.00	-	-	-	91,700.00	-	-	-	-	-	91,700.00
425	SEWER CAPITAL RESERVE	313,289.44	-	722.48	21,707.20	335,719.12	74,928.58	-	-	-	74,928.58	260,790.54
430	REFUSE	53,682.69	114,590.03	317.75	-	168,590.47	63,615.03	11,400.00	-	-	75,015.03	93,575.44
435	REFUSE CAPITAL RESERVE	149,127.84	-	432.00	11,400.00	160,959.84	-	-	-	-	-	160,959.84
440	STREET	311,785.26	61,937.07	132.38	-	373,854.71	60,731.23	-	-	-	60,731.23	313,123.48
445	STREET CAPITAL RESERVE	637,181.15	93,803.30	235,728.47	50,000.00	1,016,712.92	15,653.57	-	-	-	15,653.57	1,001,059.35
450	STORM WATER	65,626.33	49,165.09	105.94	-	114,897.36	22,463.83	19,500.00	-	-	41,963.83	72,933.53
451	STORM WATER BOND REDEMPTION	-	-	67.05	-	67.05	-	-	-	-	-	67.05
452	STORM WATER BOND REDEMPTION	-	-	-	-	-	-	-	-	-	-	-
455	STORMWATER CAPITAL RESERVE	139,540.37	1,560.00	25,602.62	19,500.00	186,202.99	981.04	-	-	-	981.04	185,221.95
631	CLAIMS CLEARING	817.88	-	-	235,074.88	235,892.76	-	-	-	231,595.93	231,595.93	4,296.83
632	PAYROLL CLEARING	186,983.51	-	-	180,403.73	367,387.24	-	-	-	186,983.51	186,983.51	180,403.73
633	TREASURER'S TRUST	19,980.13	213.08	-	-	20,193.21	-	-	-	-	-	20,193.21
635	FISCAL AGENCY	2,573.64	9,633.50	-	-	12,207.14	-	7,594.30	-	4,455.34	12,049.64	157.50
<b>TOTALS</b>		<b>4,784,271.75</b>	<b>1,246,109.41</b>	<b>390,569.27</b>	<b>627,305.11</b>	<b>7,048,255.54</b>	<b>596,934.07</b>	<b>211,319.30</b>	<b>-</b>	<b>430,749.10</b>	<b>1,239,002.47</b>	<b>5,809,253.07</b>

**TOWN OF FRIDAY HARBOR  
INVESTMENTS**

FUND #	DESCRIPTION	INVESTMENT BALANCE	INVESTMENTS SOLD	INTEREST WITHDRAWN	INVESTMENTS PURCHASED	INTEREST REINVESTED	INVESTMENT BALANCE
7/1/2021							
001	CURRENT	1,897,300.00	-	1,004.77	-	1,291.75	1,897,586.98
002	CURRENT CAPITAL RESERVE	1,446,790.00	-	766.22	-	985.04	1,447,008.82
125	SPECIAL REVENUE	822,700.00	-	435.71	-	560.18	822,824.47
130	LANDFILL CLOSURE	115,000.00	-	65.37	-	82.76	115,017.39
315	CAPITAL PROJECTS	2,325,400.00	-	1,103.83	-	1,455.54	2,325,751.71
410	WATER	600,000.00	-	344.46	-	435.24	600,090.78
415	WATER CAPITAL RESERVE	4,936,580.00	125,000.00	2,569.37	-	3,314.83	4,812,325.46
416	WATER BOND REDEMPTION	-	-	20.80	-	20.81	0.01
417	WATER BOND RESERVE	-	-	-	-	-	-
420	SEWER	550,000.00	-	291.27	-	374.46	550,083.19
421	SEWER BOND REDEMPTION	222,400.00	-	213.09	-	273.96	222,460.87
422	SEWER BOND RESERVE	180,000.00	-	-	-	-	180,000.00
425	SEWER CAPITAL RESERVE	2,393,880.00	-	1,229.68	-	1,591.79	2,394,242.11
430	REFUSE	600,000.00	-	317.75	-	408.52	600,090.77
435	REFUSE CAPITAL RESERVE	719,580.00	-	432.00	-	540.84	719,688.84
440	STREET	250,000.00	-	132.38	-	170.19	250,037.81
445	STREET CAPITAL RESERVE	1,185,580.00	235,000.00	728.47	-	905.57	950,757.10
450	STORM WATER	200,000.00	-	105.94	-	136.20	200,030.26
451	STORM WATER BOND REDEMPTION	-	-	67.05	-	67.06	0.01
452	STORM WATER BOND REDEMPTION	-	-	-	-	-	-
455	STORMWATER CAPITAL RESERVE	655,013.50	25,000.00	602.62	-	701.49	630,112.37
631	CLAIMS CLEARING	-	-	-	-	-	-
632	PAYROLL CLEARING	-	-	-	-	-	-
633	TREASURER'S TRUST	-	-	-	-	-	-
635	FISCAL AGENCY	-	-	-	-	-	-
<b>TOTALS</b>		<b>19,100,223.50</b>	<b>385,000.00</b>	<b>10,430.78</b>	<b>-</b>	<b>13,316.23</b>	<b>18,718,108.95</b>
Funds Invested in LGIP						<b>18,718,108.95</b>	
Funds Invested in Bonds						<b>-</b>	
						<b>18,718,108.95</b>	

**TOWN OF FRIDAY HARBOR**  
**MONTHLY DEBT**  
**PAYMENTS**

July-21				
BOND/NOTE/LEASE PAYMENTS		PRINCIPAL	INTEREST	TOTAL
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		\$ -	\$ -	\$ -
WASTEWATER USDA TERTIARY & HEADWORKS L#1		\$ -	\$ -	\$ -
WASTEWATER USDA HEADWORKS L#2		\$ -	\$ -	\$ -
2008 STORMWATER BONDS		\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
OUTSTANDING INTERFUND LOANS		LOANED BY	LOANED TO	BALANCE
LOAN TOTAL				<b>\$ -</b>
REGISTERED WARRANTS				



# Cash and Investment Activity

Period: 2021 - Jul  
Period Totals

Fund		Beginning Cash	Beginning Investments	Activity In	Activity Out	Ending Cash	Ending Investments	Ending Balance
001	General Fund	\$711,536.45	\$1,897,300.00	\$276,020.44	\$218,668.35	\$768,888.54	\$1,897,586.98	\$2,666,475.52
002	General Capital Reserve	\$126,116.37	\$1,446,790.00	\$14,951.26	\$985.04	\$140,082.59	\$1,447,008.82	\$1,587,091.41
125	Special Revenue	\$835,558.12	\$822,700.00	\$58,631.11	\$12,533.24	\$881,655.99	\$822,824.47	\$1,704,480.46
130	Landfill Closure Fund	\$46,251.43	\$115,000.00	\$148.13	\$82.76	\$46,316.80	\$115,017.39	\$161,334.19
315	Capital Projects	\$140,135.39	\$2,325,400.00	\$43,584.96	\$1,455.54	\$182,264.81	\$2,325,751.71	\$2,508,016.52
410	Water Fund	\$67,333.64	\$600,000.00	\$189,614.13	\$144,199.66	\$112,748.11	\$600,090.78	\$712,838.89
415	Water Capital Reserve	\$281,495.92	\$4,936,580.00	\$213,909.20	\$6,826.57	\$488,578.55	\$4,812,325.46	\$5,300,904.01
416	Water Bond Redemption Fund	\$107,704.44	\$0.00	\$18,241.61	\$20.81	\$125,925.24	\$0.01	\$125,925.25
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	\$193,312.75	\$550,000.00	\$243,254.44	\$164,228.27	\$272,338.92	\$550,083.19	\$822,422.11
421	Bond Redemption Fund	\$84,314.00	\$222,400.00	\$103,706.03	\$273.96	\$187,746.07	\$222,460.87	\$410,206.94
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	\$313,289.44	\$2,393,880.00	\$24,021.47	\$76,520.37	\$260,790.54	\$2,394,242.11	\$2,655,032.65
430	Refuse Fund	\$53,682.69	\$600,000.00	\$115,316.30	\$75,423.55	\$93,575.44	\$600,090.77	\$693,666.21
435	Refuse Capital Reserve	\$149,127.84	\$719,580.00	\$12,372.84	\$540.84	\$160,959.84	\$719,688.84	\$880,648.68
440	Street Fund	\$311,785.26	\$250,000.00	\$62,239.64	\$60,901.42	\$313,123.48	\$250,037.81	\$563,161.29
445	Street Capital Reserve	\$637,181.15	\$1,185,580.00	\$380,437.34	\$16,559.14	\$1,001,059.35	\$950,757.10	\$1,951,816.45
450	Stormwater Fund	\$65,626.33	\$200,000.00	\$49,407.23	\$42,100.03	\$72,933.53	\$200,030.26	\$272,963.79
451	Stormwater Bond Fund	\$0.00	\$0.00	\$134.11	\$67.06	\$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	\$139,540.37	\$655,013.50	\$47,364.11	\$1,682.53	\$185,221.95	\$630,112.37	\$815,334.32
631	Claims Clearing Fund	\$817.88	\$0.00	\$235,074.88	\$231,595.93	\$4,296.83	\$0.00	\$4,296.83
632	Payroll Clearing Fund	\$186,983.51	\$0.00	\$180,403.73	\$186,983.51	\$180,403.73	\$0.00	\$180,403.73
633	Treasurer's Trust Fund	\$19,980.13	\$0.00	\$213.08	\$0.00	\$20,193.21	\$0.00	\$20,193.21
635	Fiscal Agency Fund	\$2,573.64	\$0.00	\$2,039.20	\$4,455.34	\$157.50	\$0.00	\$157.50
		<b>\$4,784,271.75</b>	<b>\$19,100,223.50</b>	<b>\$2,271,085.24</b>	<b>\$1,246,103.92</b>	<b>\$5,809,253.07</b>	<b>\$18,718,108.95</b>	<b>\$24,527,362.02</b>



# Investments Activity

Period: 2021 - Jul  
Period Totals: Period

Fund	Description	Beginning Balance	Investments Acquired	Liquidated	Reinvested Interest	Ending Balance
001	General Fund	\$1,897,300.00	\$0.00	\$1,004.77	\$1,291.75	\$1,897,586.98
002	General Capital Reserve	\$1,446,790.00	\$0.00	\$766.22	\$985.04	\$1,447,008.82
125	Special Revenue	\$822,700.00	\$0.00	\$435.71	\$560.18	\$822,824.47
130	Landfill Closure Fund	\$115,000.00	\$0.00	\$65.37	\$82.76	\$115,017.39
315	Capital Projects	\$2,325,400.00	\$0.00	\$1,103.83	\$1,455.54	\$2,325,751.71
410	Water Fund	\$600,000.00	\$0.00	\$344.46	\$435.24	\$600,090.78
415	Water Capital Reserve	\$4,936,580.00	\$0.00	\$127,569.37	\$3,314.83	\$4,812,325.46
416	Water Bond Redemption Fund	\$0.00	\$0.00	\$20.80	\$20.81	\$0.01
417	Water Bond Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
420	Sewer Fund	\$550,000.00	\$0.00	\$291.27	\$374.46	\$550,083.19
421	Bond Redemption Fund	\$222,400.00	\$0.00	\$213.09	\$273.96	\$222,460.87
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	\$1,229.68	\$1,591.79	\$2,394,242.11
430	Refuse Fund	\$600,000.00	\$0.00	\$317.75	\$408.52	\$600,090.77
435	Refuse Capital Reserve	\$719,580.00	\$0.00	\$432.00	\$540.84	\$719,688.84
440	Street Fund	\$250,000.00	\$0.00	\$132.38	\$170.19	\$250,037.81
445	Street Capital Reserve	\$1,185,580.00	\$0.00	\$235,728.47	\$905.57	\$950,757.10
450	Stormwater Fund	\$200,000.00	\$0.00	\$105.94	\$136.20	\$200,030.26
451	Stormwater Bond Fund	\$0.00	\$0.00	\$67.05	\$67.06	\$0.01
452	Storm Water Bond Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
455	Stormwater Capital Reserve	\$655,013.50	\$0.00	\$25,602.62	\$701.49	\$630,112.37
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>\$19,100,223.50</b>	<b>\$0.00</b>	<b>\$395,430.78</b>	<b>\$13,316.23</b>	<b>\$18,718,108.95</b>