

# TOWN OF FRIDAY HARBOR

## CASH INVESTMENT

### REPORT



October 31, 2021

<b>BEGINNING CASH BALANCE</b>		\$ 7,004,097.18
<b>REVENUES</b>		
Receipts	\$ 1,186,984.53	
Investment Sold	\$ 200,000.02	
Transfers from Other Funds	\$ 869,443.26	
<b>TOTAL REVENUE</b>		\$ 2,256,427.81
<b>EXPENDITURES/USES</b>		
Claims/Payroll Transfers	\$ 964,517.51	
Other Transfers Out	\$ 62,192.06	
Investment Purchased	\$ -	
Warrants Redeemed	\$ 812,895.46	
Other Disbursements	\$ 292,187.44	
<b>TOTAL USES</b>		\$ 2,131,792.47
<b>ENDING CASH BALANCE</b>		\$ 7,128,732.52
<b>BEGINNING INVESTMENT BALANCE</b>		
Investments Purchased	\$ -	
Investments Sold	\$ 200,000.02	
Interest Reinvested	\$ 1,492.38	
Interest Withdrawn	\$ -	
<b>ENDING INVESTMENT BALANCE</b>		\$ 18,604,309.89
<b>TOTAL CASH &amp; INVESTMENTS</b>		<b>\$ 25,733,042.41</b>

SUMMARY

Prepared By: Bethany Berry  
Finance Director  
10/09/2021

**TOWN OF FRIDAY HARBOR**  
**CASH INVESTMENTS**

FUND #	DESCRIPTION	CASH BALANCE	INVESTMENT BALANCE	TOTAL BALANCE	Fund	Cash	Investments	TOTAL
001	GENERAL	1,133,587.96	1,898,001.04	3,031,589.00				
002	GENERAL CAPITAL PROJECTS RESERVE	67,839.95	674,549.16	742,389.11				
002	GENERAL CAPITAL MAJOR REPAIRS RESERVE	5,506.78	54,720.21	60,226.99				
002	GENERAL CAPITAL LAND RESERVE	5,963.14	116,643.07	122,606.21				
002	GENERAL CAPITAL STUDIES RESERVE	3,949.49	83,030.65	86,980.14				
002	GENERAL CAPITAL RAINY DAY RESERVE	18,200.50	195,872.33	214,072.83				
002	GENERAL CAPITAL INTERMODAL RESERVE	4,409.04	39,614.62	44,023.66				
002	GENERAL CAPITAL EQUIPMENT RESERVE	47,413.69	282,894.49	330,308.18	002	153,282.59	1,447,324.53	1,600,607.12
125	SPECIAL REVENUE LOW INCOME ASSISTANCE	16,027.50	10,003.69	26,031.19				
125	SPECIAL REVENUE PARKING	531,038.22	59,421.95	590,460.17				
125	SPECIAL REVENUE HARBOR	2,307.14	-	2,307.14				
125	SPECIAL REVENUE HOTEL MOTEL	440,191.84	753,578.36	1,193,770.20	125	989,564.70	823,004.00	1,812,568.70
130	LANDFILL CLOSURE	16,356.80	115,042.49	131,399.29				
315	CAPITAL PROJECTS	264,901.38	2,326,259.19	2,591,160.57				
410	WATER	245,562.43	600,221.72	845,784.15				
415	WATER CAPITAL PROJECTS RESERVE	447,692.90	3,754,986.15	4,202,679.05				
415	WATER CAPITAL MAJOR REPAIRS RESERVE	53,965.50	332,122.68	386,088.18				
415	WATER CAPITAL LAND RESERVE	25,250.83	224,282.82	249,533.65				
415	WATER CAPITAL STUDIES RESERVE	5,129.59	121,244.76	126,374.35				
415	WATER CAPITAL EQUIPMENT RESERVE	46,688.64	315,116.40	361,805.04				
415	WATER CAPITAL PUBLIC WORKS RESERVE	8,623.99	65,622.65	74,246.64	415	587,351.45	4,813,375.46	5,400,726.91
416	WATER BOND REDEMPTION	178,925.25	0.00	178,925.25				
417	WATER BOND RESERVE	218,225.00	-	218,225.00				
420	SEWER	508,728.19	550,203.22	1,058,931.41				
421	SEWER BOND REDEMPTION	109,028.71	222,548.63	331,577.34				
422	SEWER BOND RESERVE	91,700.00	180,000.00	271,700.00				
425	SEWER CAPITAL PROJECTS RESERVE	36,690.07	1,230,523.26	1,267,213.33				
425	SEWER CAPITAL MAJOR REPAIRS RESERVE	31,604.84	168,862.34	200,467.18				
425	SEWER CAPITAL LAND RESERVE	4,641.28	106,539.34	111,180.62				
425	SEWER CAPITAL STUDIES RESERVE	111,233.23	122,149.01	233,382.24				
425	SEWER CAPITAL EQUIPMENT RESERVE	81,118.51	529,195.49	610,314.00				
425	SEWER CAPITAL PUBLIC WORKS RESERVE	14,651.12	59,602.01	74,253.13	425	279,939.05	2,216,871.45	2,496,810.50
430	REFUSE	163,286.20	600,221.71	763,507.91				
435	REFUSE CAPITAL PROJECTS RESERVE	6,712.17	211,778.21	218,490.38				
435	REFUSE CAPITAL MAJOR REPAIRS RESERVE	5,404.04	21,307.85	26,711.89				
435	REFUSE CAPITAL STUDIES RESERVE	7,942.50	11,004.05	18,946.55				
435	REFUSE CAPITAL EQUIPMENT RESERVE	78,685.62	475,175.52	553,861.14				
435	REFUSE CAPITAL PUBLIC WORKS RESERVE	73,615.51	580.19	74,195.70	435	172,359.84	719,845.82	892,205.66
440	STREET	339,485.67	250,092.37	589,578.04				
445	STREET CAPITAL PROJECTS RESERVE	1,100,327.11	565,229.87	1,665,556.98				
445	STREET CAPITAL STUDIES RESERVE	1,105.98	60,022.15	61,128.13				
445	STREET CAPITAL EQUIPMENT RESERVE	43,829.36	325,120.10	368,949.46				
445	STREET CAPITAL PUBLIC WORKS RESERVE	13,627.73	60,602.40	74,230.13	445	1,158,890.18	1,010,974.52	2,169,864.70
450	STORMWATER	131,725.06	200,073.91	331,798.97				
451	STORMWATER BOND REDEMPTION	-	0.00	0.00				
452	STORMWATER BOND RESERVE	-	-	-				
455	STORMWATER CAPITAL PROJECTS RESERVE	54,684.12	541,637.12	596,321.24				
455	STORMWATER CAPITAL STUDIES RESERVE	35,451.91	-	35,451.91				
455	STORMWATER CAPITAL EQUIPMENT RESERVE	22,344.56	80,029.55	102,374.11				
455	STORMWATER CAPITAL PUBLIC WORKS RESERVE	65,629.52	8,583.16	74,212.68	455	178,110.11	630,249.83	808,359.94
<b>Subtotal</b>		<b>6,921,010.57</b>	<b>18,604,309.89</b>	<b>25,525,320.46</b>				
631	CLAIMS CLEARING	16,894.19	-	16,894.19				
632	PAYROLL CLEARING	171,830.05	-	171,830.05				
633	TREASURER'S TRUST	18,878.21	-	18,878.21				
635	FISCAL AGENCY	119.50	-	119.50				
<b>Subtotal</b>		<b>207,721.95</b>	<b>-</b>	<b>207,721.95</b>				
<b>GRAND TOTAL</b>		<b>7,128,732.52</b>	<b>18,604,309.89</b>	<b>25,733,042.41</b>				

**TOWN OF FRIDAY HARBOR  
OPERATION OF CASH**

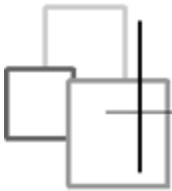
FUND #	DESCRIPTION	BEGINNING BALANCE	RECEIPTS	INVESTMENTS SOLD	TRANSFERS IN	TOTAL AVAILABLE	TRANSFERS TO CLAIMS/PAYROLL	OTHER TRANSFERS OUT	INVESTMENTS PURCHASED	OTHER DISBURSEMENTS	TOTAL USED	ENDING BALANCE
10/1/2021											10/31/2021	
001	GENERAL	1,006,812.46	302,643.32	-	-	1,309,455.78	173,162.39	-	-	2,705.43	175,867.82	1,133,587.96
002	GENERAL CAPITAL RESERVE	153,282.59	-	-	-	153,282.59	-	-	-	-	-	153,282.59
125	SPECIAL REVENUE	980,701.01	96,872.26	-	-	1,077,573.27	88,008.57	-	-	-	88,008.57	989,564.70
130	LANDFILL CLOSURE	31,336.80	-	-	-	31,336.80	14,980.00	-	-	-	14,980.00	16,356.80
315	CAPITAL PROJECTS	249,316.31	15,585.07	-	-	264,901.38	-	-	-	-	-	264,901.38
410	WATER	216,679.49	238,663.92	-	-	455,343.41	134,836.89	62,125.00	-	12,819.09	209,780.98	245,562.43
415	WATER CAPITAL RESERVE	547,054.89	-	-	47,125.00	594,179.89	6,828.44	-	-	-	6,828.44	587,351.45
416	WATER BOND REDEMPTION	163,925.24	-	0.01	15,000.00	178,925.25	-	-	-	-	-	178,925.25
417	WATER BOND RESERVE	218,225.00	-	-	-	218,225.00	-	-	-	-	-	218,225.00
420	SEWER	361,239.46	241,896.79	-	-	603,136.25	87,865.65	-	-	6,542.41	94,408.06	508,728.19
421	SEWER BOND REDEMPTION	359,144.62	-	-	-	359,144.62	300.00	-	-	249,815.91	250,115.91	109,028.71
422	SEWER BOND RESERVE	91,700.00	-	-	-	91,700.00	-	-	-	-	-	91,700.00
425	SEWER CAPITAL RESERVE	379,717.05	(472.50)	200,000.00	-	579,244.55	288,110.18	-	-	11,195.32	299,305.50	279,939.05
430	REFUSE	117,497.48	131,910.47	-	-	249,407.95	79,561.14	-	-	6,560.61	86,121.75	163,286.20
435	REFUSE CAPITAL RESERVE	172,359.84	-	-	-	172,359.84	-	-	-	-	-	172,359.84
440	STREET	319,300.52	70,467.58	-	-	389,768.10	50,282.43	-	-	-	50,282.43	339,485.67
445	STREET CAPITAL RESERVE	1,125,895.51	42,055.41	-	-	1,167,950.92	9,060.74	-	-	-	9,060.74	1,158,890.18
450	STORM WATER	111,195.72	44,769.89	-	-	155,965.61	23,467.98	-	-	772.57	24,240.55	131,725.06
451	STORM WATER BOND REDEMPTION	67.05	-	0.01	-	67.06	-	67.06	-	-	67.06	-
452	STORM WATER BOND REDEMPTION	-	-	-	-	-	-	-	-	-	-	-
455	STORMWATER CAPITAL RESERVE	184,586.15	1,510.00	-	67.06	186,163.21	8,053.10	-	-	-	8,053.10	178,110.11
631	CLAIMS CLEARING	6,158.23	-	-	636,847.77	643,006.00	-	-	-	626,111.81	626,111.81	16,894.19
632	PAYROLL CLEARING	188,210.27	-	-	170,403.43	358,613.70	-	-	-	186,783.65	186,783.65	171,830.05
633	TREASURER'S TRUST	19,615.49	28.77	-	-	19,644.26	-	-	-	766.05	766.05	18,878.21
635	FISCAL AGENCY	76.00	1,053.55	-	-	1,129.55	-	-	-	1,010.05	1,010.05	119.50
<b>TOTALS</b>		<b>7,004,097.18</b>	<b>1,186,984.53</b>	<b>200,000.02</b>	<b>869,443.26</b>	<b>9,260,524.99</b>	<b>964,517.51</b>	<b>62,192.06</b>	<b>-</b>	<b>1,105,082.90</b>	<b>2,131,792.47</b>	<b>7,128,732.52</b>

**TOWN OF FRIDAY HARBOR  
INVESTMENTS**

FUND #	DESCRIPTION	INVESTMENT BALANCE	INVESTMENTS SOLD	INTEREST WITHDRAWN	INVESTMENTS PURCHASED	INTEREST REINVESTED	INVESTMENT BALANCE
<b>10/1/2021</b>							
001	CURRENT	1,897,849.85	-	-	-	151.19	1,898,001.04
002	CURRENT CAPITAL RESERVE	1,447,209.30	-	-	-	115.23	1,447,324.53
125	SPECIAL REVENUE	822,938.47	-	-	-	65.53	823,004.00
130	LANDFILL CLOSURE	115,033.33	-	-	-	9.16	115,042.49
315	CAPITAL PROJECTS	2,326,073.88	-	-	-	185.31	2,326,259.19
410	WATER	600,173.91	-	-	-	47.81	600,221.72
415	WATER CAPITAL RESERVE	4,812,992.09	-	-	-	383.37	4,813,375.46
416	WATER BOND REDEMPTION	0.01	0.01	-	-	-	0.00
417	WATER BOND RESERVE	-	-	-	-	-	-
420	SEWER	550,159.40	-	-	-	43.82	550,203.22
421	SEWER BOND REDEMPTION	222,516.62	-	-	-	32.01	222,548.63
422	SEWER BOND RESERVE	180,000.00	-	-	-	-	180,000.00
425	SEWER CAPITAL RESERVE	2,416,684.10	200,000.00	-	-	187.35	2,216,871.45
430	REFUSE	600,173.90	-	-	-	47.81	600,221.71
435	REFUSE CAPITAL RESERVE	719,788.54	-	-	-	57.28	719,845.82
440	STREET	250,072.45	-	-	-	19.92	250,092.37
445	STREET CAPITAL RESERVE	1,010,894.04	-	-	-	80.48	1,010,974.52
450	STORM WATER	200,057.98	-	-	-	15.93	200,073.91
451	STORM WATER BOND REDEMPTION	0.01	0.01	-	-	-	0.00
452	STORM WATER BOND REDEMPTION	-	-	-	-	-	-
455	STORMWATER CAPITAL RESERVE	630,199.65	-	-	-	50.18	630,249.83
631	CLAIMS CLEARING	-	-	-	-	-	-
632	PAYROLL CLEARING	-	-	-	-	-	-
633	TREASURER'S TRUST	-	-	-	-	-	-
635	FISCAL AGENCY	-	-	-	-	-	-
<b>TOTALS</b>		<b>18,802,817.53</b>	<b>200,000.02</b>	<b>-</b>	<b>-</b>	<b>1,492.38</b>	<b>18,604,309.89</b>
<b>Funds Invested in LGIP</b>						<b>18,604,309.89</b>	
<b>Funds Invested in Bonds</b>						<b>-</b>	
						<b>18,604,309.89</b>	

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

October-21			
BOND/NOTE/LEASE PAYMENTS	PRINCIPAL	INTEREST	TOTAL
WATER TRANSMISSION LINE REPLACEMENT/USDA	\$ -	\$ -	\$ -
2012 SEWER BONDS	\$ 140,000.00	\$ 6,175.00	\$ 146,175.00
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	\$ 57,803.91	\$ -	\$ 57,803.91
SEWER GENERAL FACILITY PLAN	\$ -	\$ -	\$ -
WASTEWATER USDA TERTIARY & HEADWORKS L#1	\$ 22,588.92	\$ 15,945.08	\$ 38,534.00
WASTEWATER USDA HEADWORKS L#2	\$ 4,281.27	\$ 3,021.73	\$ 7,303.00
2008 STORMWATER BONDS	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 224,674.10</b>	<b>\$ 25,141.81</b>	<b>\$ 249,815.91</b>
OUTSTANDING INTERFUND LOANS	LOANED BY	LOANED TO	BALANCE
LOAN TOTAL			\$ -
REGISTERED WARRANTS			



# Cash and Investment Activity

Period: 2021 - Oct  
Period Totals

Fund		Beginning Cash	Beginning Investments	Activity In	Activity Out	Ending Cash	Ending Investments	Ending Balance
001	General Fund	\$1,006,812.46	\$1,897,849.85	\$302,794.51	\$176,019.01	\$1,133,587.96	\$1,898,001.04	\$3,031,589.00
002	General Capital Reserve	\$153,282.59	\$1,447,209.30	\$115.23	\$115.23	\$153,282.59	\$1,447,324.53	\$1,600,607.12
125	Special Revenue	\$980,701.01	\$822,938.47	\$96,937.79	\$88,074.10	\$989,564.70	\$823,004.00	\$1,812,568.70
130	Landfill Closure Fund	\$31,336.80	\$115,033.33	\$9.16	\$14,989.16	\$16,356.80	\$115,042.49	\$131,399.29
315	Capital Projects	\$249,316.31	\$2,326,073.88	\$15,770.38	\$185.31	\$264,901.38	\$2,326,259.19	\$2,591,160.57
410	Water Fund	\$216,679.49	\$600,173.91	\$243,646.99	\$214,764.05	\$245,562.43	\$600,221.72	\$845,784.15
415	Water Capital Reserve	\$547,054.89	\$4,812,992.09	\$47,508.37	\$7,211.81	\$587,351.45	\$4,813,375.46	\$5,400,726.91
416	Water Bond Redemption Fund	\$163,925.24	\$0.01	\$15,000.01	\$0.00	\$178,925.25	\$0.00	\$178,925.25
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	\$361,239.46	\$550,159.40	\$241,940.61	\$94,451.88	\$508,728.19	\$550,203.22	\$1,058,931.41
421	Bond Redemption Fund	\$359,144.62	\$222,516.62	\$32.01	\$250,147.92	\$109,028.71	\$222,548.63	\$331,577.34
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	\$379,717.05	\$2,416,684.10	\$209,439.85	\$309,217.85	\$279,939.05	\$2,216,871.45	\$2,496,810.50
430	Refuse Fund	\$117,497.48	\$600,173.90	\$131,958.28	\$86,169.56	\$163,286.20	\$600,221.71	\$763,507.91
435	Refuse Capital Reserve	\$172,359.84	\$719,788.54	\$57.28	\$57.28	\$172,359.84	\$719,845.82	\$892,205.66
440	Street Fund	\$319,300.52	\$250,072.45	\$70,487.50	\$50,302.35	\$339,485.67	\$250,092.37	\$589,578.04
445	Street Capital Reserve	\$1,125,895.51	\$1,010,894.04	\$42,135.89	\$9,141.22	\$1,158,890.18	\$1,010,974.52	\$2,169,864.70
450	Stormwater Fund	\$111,195.72	\$200,057.98	\$44,785.82	\$24,256.48	\$131,725.06	\$200,073.91	\$331,798.97
451	Stormwater Bond Fund	\$67.05	\$0.01	(\$67.05)	\$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	\$184,586.15	\$630,199.65	\$1,560.18	\$8,036.22	\$178,110.11	\$630,249.83	\$808,359.94
631	Claims Clearing Fund	\$6,158.23	\$0.00	\$636,847.77	\$626,111.81	\$16,894.19	\$0.00	\$16,894.19
632	Payroll Clearing Fund	\$188,210.27	\$0.00	\$170,403.43	\$186,783.65	\$171,830.05	\$0.00	\$171,830.05
633	Treasurer's Trust Fund	\$19,615.49	\$0.00	\$28.77	\$766.05	\$18,878.21	\$0.00	\$18,878.21
635	Fiscal Agency Fund	\$76.00	\$0.00	\$1,053.55	\$1,010.05	\$119.50	\$0.00	\$119.50
		<b>\$7,004,097.18</b>	<b>\$18,802,817.53</b>	<b>\$2,272,446.33</b>	<b>\$2,147,810.99</b>	<b>\$7,128,732.52</b>	<b>\$18,604,309.89</b>	<b>\$25,733,042.41</b>



# Investments Activity

Period: 2021 - Oct  
Period Totals: Period

Fund	Description	Beginning Balance	Investments Acquired	Liquidated	Reinvested Interest	Ending Balance
001	General Fund	\$1,897,849.85	\$0.00	\$0.00	\$151.19	\$1,898,001.04
002	General Capital Reserve	\$1,447,209.30	\$0.00	\$0.00	\$115.23	\$1,447,324.53
125	Special Revenue	\$822,938.47	\$0.00	\$0.00	\$65.53	\$823,004.00
130	Landfill Closure Fund	\$115,033.33	\$0.00	\$0.00	\$9.16	\$115,042.49
315	Capital Projects	\$2,326,073.88	\$0.00	\$0.00	\$185.31	\$2,326,259.19
410	Water Fund	\$600,173.91	\$0.00	\$0.00	\$47.81	\$600,221.72
415	Water Capital Reserve	\$4,812,992.09	\$0.00	\$0.00	\$383.37	\$4,813,375.46
416	Water Bond Redemption Fund	\$0.01	\$0.00	\$0.01	\$0.00	\$0.00
417	Water Bond Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
420	Sewer Fund	\$550,159.40	\$0.00	\$0.00	\$43.82	\$550,203.22
421	Bond Redemption Fund	\$222,516.62	\$0.00	\$0.00	\$32.01	\$222,548.63
422	Sewer Bond Reserve Fund	\$180,000.00	\$0.00	\$0.00	\$0.00	\$180,000.00
425	Sewer Capital Reserve	\$2,416,684.10	\$0.00	\$200,000.00	\$187.35	\$2,216,871.45
430	Refuse Fund	\$600,173.90	\$0.00	\$0.00	\$47.81	\$600,221.71
435	Refuse Capital Reserve	\$719,788.54	\$0.00	\$0.00	\$57.28	\$719,845.82
440	Street Fund	\$250,072.45	\$0.00	\$0.00	\$19.92	\$250,092.37
445	Street Capital Reserve	\$1,010,894.04	\$0.00	\$0.00	\$80.48	\$1,010,974.52
450	Stormwater Fund	\$200,057.98	\$0.00	\$0.00	\$15.93	\$200,073.91
451	Stormwater Bond Fund	\$0.01	\$0.00	\$0.01	\$0.00	\$0.00
452	Storm Water Bond Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
455	Stormwater Capital Reserve	\$630,199.65	\$0.00	\$0.00	\$50.18	\$630,249.83
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>\$18,802,817.53</b>	<b>\$0.00</b>	<b>\$200,000.02</b>	<b>\$1,492.38</b>	<b>\$18,604,309.89</b>