

# TOWN OF FRIDAY HARBOR

## CASH INVESTMENT

### REPORT



December 31, 2021

**BEGINNING CASH BALANCE** \$ 7,536,513.46

#### REVENUES

Receipts	\$ 1,024,187.33
Investment Sold	\$ 975,000.00
Transfers from Other Funds	\$ 2,018,702.46
<b>TOTAL REVENUE</b>	\$ 4,017,889.79

#### EXPENDITURES/USES

Claims/Payroll Transfers	\$ 2,225,245.61
Other Transfers Out	\$ -
Investment Purchased	\$ 444,220.00
Warrants Redeemed	\$ 1,644,535.87
Other Disbursements	\$ 49,587.46
<b>TOTAL USES</b>	\$ 4,363,588.94

**ENDING CASH BALANCE** \$ 7,190,814.31

**BEGINNING INVESTMENT BALANCE** \$ 18,285,616.07

Investments Purchased	\$ 444,220.00
Investments Sold	\$ 975,000.00
Interest Reinvested	\$ 1,387.30
Interest Withdrawn	\$ -
<b>ENDING INVESTMENT BALANCE</b>	\$ 17,756,223.37

**TOTAL CASH & INVESTMENTS** \$ 24,947,037.68

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

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

**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
12/1/2021											12/31/2021	
001	GENERAL	1,387,246.71	240,986.65	-	-	1,628,233.36	217,739.30	-	-	1,200.13	218,939.43	1,409,293.93
002	GENERAL CAPITAL RESERVE	153,282.59	-	-	-	153,282.59	-	-	-	-	-	153,282.59
125	SPECIAL REVENUE	1,020,465.07	41,033.55	-	-	1,061,498.62	145,827.22	-	-	-	145,827.22	915,671.40
130	LANDFILL CLOSURE	16,356.80	-	-	-	16,356.80	9,790.00	-	-	-	9,790.00	6,566.80
315	CAPITAL PROJECTS	307,201.60	10,110.37	-	-	317,311.97	-	-	-	-	-	317,311.97
410	WATER	135,814.24	187,816.33	-	-	323,630.57	157,945.78	-	-	1,157.69	159,103.47	164,527.10
415	WATER CAPITAL RESERVE	637,235.15	-	5,000.00	-	642,235.15	13,644.49	-	-	-	13,644.49	628,590.66
416	WATER BOND REDEMPTION	87,623.25	-	-	-	87,623.25	-	-	-	-	-	87,623.25
417	WATER BOND RESERVE	218,225.00	-	-	-	218,225.00	-	-	-	-	-	218,225.00
420	SEWER	613,312.95	214,598.59	-	-	827,911.54	140,601.91	-	-	(465.96)	140,135.95	687,775.59
421	SEWER BOND REDEMPTION	109,028.71	-	-	-	109,028.71	-	-	-	-	-	109,028.71
422	SEWER BOND RESERVE	91,700.00	-	-	-	91,700.00	-	-	-	-	-	91,700.00
425	SEWER CAPITAL RESERVE	279,646.63	60,922.60	900,000.00	-	1,240,569.23	1,173,410.28	-	44,220.00	-	1,217,630.28	22,938.95
430	REFUSE	185,591.65	113,572.99	-	-	299,164.64	129,107.78	-	-	145.58	129,253.36	169,911.28
435	REFUSE CAPITAL RESERVE	172,359.84	-	70,000.00	-	242,359.84	74,221.93	-	-	-	74,221.93	168,137.91
440	STREET	371,521.43	74,916.23	-	-	446,437.66	95,118.18	-	-	757.23	95,875.41	350,562.25
445	STREET CAPITAL RESERVE	1,196,671.69	28,736.10	-	-	1,225,407.79	28,089.00	-	400,000.00	40,330.08	468,419.08	756,988.71
450	STORM WATER	151,540.00	49,072.86	-	-	200,612.86	34,088.41	-	-	669.82	34,758.23	165,854.63
451	STORM WATER BOND REDEMPTION	-	-	-	-	-	-	-	-	-	-	-
452	STORM WATER BOND REDEMPTION	-	-	-	-	-	-	-	-	-	-	-
455	STORMWATER CAPITAL RESERVE	177,570.42	-	-	-	177,570.42	5,661.33	-	-	-	5,661.33	171,909.09
631	CLAIMS CLEARING	30,456.07	-	-	1,825,327.74	1,855,783.81	-	-	-	1,303,431.12	1,303,431.12	552,352.69
632	PAYROLL CLEARING	173,018.17	-	-	193,374.72	366,392.89	-	-	-	341,104.75	341,104.75	25,288.14
633	TREASURER'S TRUST	20,524.49	878.54	-	-	21,403.03	-	-	-	4,198.87	4,198.87	17,204.16
635	FISCAL AGENCY	121.00	1,542.52	-	-	1,663.52	-	-	-	1,594.02	1,594.02	69.50
<b>TOTALS</b>		<b>7,536,513.46</b>	<b>1,024,187.33</b>	<b>975,000.00</b>	<b>2,018,702.46</b>	<b>11,554,403.25</b>	<b>2,225,245.61</b>	<b>-</b>	<b>444,220.00</b>	<b>1,694,123.33</b>	<b>4,363,588.94</b>	<b>7,190,814.31</b>

**TOWN OF FRIDAY HARBOR  
INVESTMENTS**

FUND #	DESCRIPTION	INVESTMENT BALANCE	INVESTMENTS SOLD	INTEREST WITHDRAWN	INVESTMENTS PURCHASED	INTEREST REINVESTED	INVESTMENT BALANCE
12/1/2021							
001	CURRENT	1,898,135.36	-	-	-	146.30	1,898,281.66
002	CURRENT CAPITAL RESERVE	1,447,426.92	-	-	-	111.03	1,447,537.95
125	SPECIAL REVENUE	823,062.20	-	-	-	63.13	823,125.33
130	LANDFILL CLOSURE	115,050.64	-	-	-	8.80	115,059.44
315	CAPITAL PROJECTS	2,326,423.81	-	-	-	179.33	2,326,603.14
410	WATER	600,264.19	-	-	-	46.22	600,310.41
415	WATER CAPITAL RESERVE	4,810,215.88	5,000.00	-	-	370.30	4,805,586.18
416	WATER BOND REDEMPTION	-	-	-	-	-	-
417	WATER BOND RESERVE	-	-	-	-	-	-
420	SEWER	550,242.15	-	-	-	42.35	550,284.50
421	SEWER BOND REDEMPTION	222,577.07	-	-	-	30.60	222,607.67
422	SEWER BOND RESERVE	180,000.00	-	-	-	-	180,000.00
425	SEWER CAPITAL RESERVE	1,910,518.62	900,000.00	-	44,220.00	116.66	1,054,855.28
430	REFUSE	600,264.18	-	-	-	46.22	600,310.40
435	REFUSE CAPITAL RESERVE	719,896.71	70,000.00	-	-	52.71	649,949.42
440	STREET	250,110.07	-	-	-	19.21	250,129.28
445	STREET CAPITAL RESERVE	1,001,045.78	-	-	400,000.00	90.74	1,401,136.52
450	STORM WATER	200,088.07	-	-	-	15.35	200,103.42
451	STORM WATER BOND REDEMPTION	-	-	-	-	-	-
452	STORM WATER BOND REDEMPTION	-	-	-	-	-	-
455	STORMWATER CAPITAL RESERVE	630,294.42	-	-	-	48.35	630,342.77
631	CLAIMS CLEARING	-	-	-	-	-	-
632	PAYROLL CLEARING	-	-	-	-	-	-
633	TREASURER'S TRUST	-	-	-	-	-	-
635	FISCAL AGENCY	-	-	-	-	-	-
<b>TOTALS</b>		<b>18,285,616.07</b>	<b>975,000.00</b>	<b>-</b>	<b>444,220.00</b>	<b>1,387.30</b>	<b>17,756,223.37</b>
Funds Invested in LGIP						<b>17,756,223.37</b>	
Funds Invested in Bonds						<b>-</b>	
						<b>17,756,223.37</b>	

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

December-21				
<b>BOND/NOTE/LEASE PAYMENTS</b>		<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
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>	<b>\$ -</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 - Dec  
Period Totals

Fund		Beginning Cash	Beginning Investments	Activity In	Activity Out	Ending Cash	Ending Investments	Ending Balance
001	General Fund	\$1,387,246.71	\$1,898,135.36	\$240,986.65	\$219,085.73	\$1,409,293.93	\$1,898,281.66	\$3,307,575.59
002	General Capital Reserve	\$153,282.59	\$1,447,426.92	\$0.00	\$111.03	\$153,282.59	\$1,447,537.95	\$1,600,820.54
125	Special Revenue	\$1,020,465.07	\$823,062.20	\$41,033.55	\$145,890.35	\$915,671.40	\$823,125.33	\$1,738,796.73
130	Landfill Closure Fund	\$16,356.80	\$115,050.64	\$0.00	\$9,798.80	\$6,566.80	\$115,059.44	\$121,626.24
315	Capital Projects	\$307,201.60	\$2,326,423.81	\$10,110.37	\$179.33	\$317,311.97	\$2,326,603.14	\$2,643,915.11
410	Water Fund	\$135,814.24	\$600,264.19	\$188,023.78	\$159,357.14	\$164,527.10	\$600,310.41	\$764,837.51
415	Water Capital Reserve	\$637,235.15	\$4,810,215.88	\$5,000.00	\$14,014.79	\$628,590.66	\$4,805,586.18	\$5,434,176.84
416	Water Bond Redemption Fund	\$87,623.25	\$0.00	\$0.00	\$0.00	\$87,623.25	\$0.00	\$87,623.25
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	\$613,312.95	\$550,242.15	\$214,598.59	\$140,178.30	\$687,775.59	\$550,284.50	\$1,238,060.09
421	Bond Redemption Fund	\$109,028.71	\$222,577.07	\$0.00	\$30.60	\$109,028.71	\$222,607.67	\$331,636.38
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	\$279,646.63	\$1,910,518.62	\$960,922.60	\$1,217,746.94	\$22,938.95	\$1,054,855.28	\$1,077,794.23
430	Refuse Fund	\$185,591.65	\$600,264.18	\$113,572.99	\$129,299.58	\$169,911.28	\$600,310.40	\$770,221.68
435	Refuse Capital Reserve	\$172,359.84	\$719,896.71	\$70,000.00	\$74,274.64	\$168,137.91	\$649,949.42	\$818,087.33
440	Street Fund	\$371,521.43	\$250,110.07	\$74,916.23	\$95,894.62	\$350,562.25	\$250,129.28	\$600,691.53
445	Street Capital Reserve	\$1,196,671.69	\$1,001,045.78	\$28,736.10	\$468,509.82	\$756,988.71	\$1,401,136.52	\$2,158,125.23
450	Stormwater Fund	\$151,540.00	\$200,088.07	\$49,072.86	\$34,773.58	\$165,854.63	\$200,103.42	\$365,958.05
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	\$177,570.42	\$630,294.42	\$0.00	\$5,709.68	\$171,909.09	\$630,342.77	\$802,251.86
631	Claims Clearing Fund	\$30,456.07	\$0.00	\$1,825,327.74	\$1,303,431.12	\$552,352.69	\$0.00	\$552,352.69
632	Payroll Clearing Fund	\$173,018.17	\$0.00	\$193,374.72	\$341,104.75	\$25,288.14	\$0.00	\$25,288.14
633	Treasurer's Trust Fund	\$20,524.49	\$0.00	\$878.54	\$4,198.87	\$17,204.16	\$0.00	\$17,204.16
635	Fiscal Agency Fund	\$121.00	\$0.00	\$1,542.52	\$1,594.02	\$69.50	\$0.00	\$69.50
		<b>\$7,536,513.46</b>	<b>\$18,285,616.07</b>	<b>\$4,018,097.24</b>	<b>\$4,365,183.69</b>	<b>\$7,190,814.31</b>	<b>\$17,756,223.37</b>	<b>\$24,947,037.68</b>



# Investments Activity

Period: 2021 - Dec  
Period Totals: Period

Fund	Description	Beginning Balance	Investments Acquired	Liquidated	Reinvested Interest	Ending Balance
001	General Fund	\$1,898,135.36	\$0.00	\$0.00	\$146.30	\$1,898,281.66
002	General Capital Reserve	\$1,447,426.92	\$0.00	\$0.00	\$111.03	\$1,447,537.95
125	Special Revenue	\$823,062.20	\$0.00	\$0.00	\$63.13	\$823,125.33
130	Landfill Closure Fund	\$115,050.64	\$0.00	\$0.00	\$8.80	\$115,059.44
315	Capital Projects	\$2,326,423.81	\$0.00	\$0.00	\$179.33	\$2,326,603.14
410	Water Fund	\$600,264.19	\$0.00	\$0.00	\$46.22	\$600,310.41
415	Water Capital Reserve	\$4,810,215.88	\$0.00	\$5,000.00	\$370.30	\$4,805,586.18
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	\$550,242.15	\$0.00	\$0.00	\$42.35	\$550,284.50
421	Bond Redemption Fund	\$222,577.07	\$0.00	\$0.00	\$30.60	\$222,607.67
422	Sewer Bond Reserve Fund	\$180,000.00	\$0.00	\$0.00	\$0.00	\$180,000.00
425	Sewer Capital Reserve	\$1,910,518.62	\$44,220.00	\$900,000.00	\$116.66	\$1,054,855.28
430	Refuse Fund	\$600,264.18	\$0.00	\$0.00	\$46.22	\$600,310.40
435	Refuse Capital Reserve	\$719,896.71	\$0.00	\$70,000.00	\$52.71	\$649,949.42
440	Street Fund	\$250,110.07	\$0.00	\$0.00	\$19.21	\$250,129.28
445	Street Capital Reserve	\$1,001,045.78	\$400,000.00	\$0.00	\$90.74	\$1,401,136.52
450	Stormwater Fund	\$200,088.07	\$0.00	\$0.00	\$15.35	\$200,103.42
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	\$630,294.42	\$0.00	\$0.00	\$48.35	\$630,342.77
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>\$18,285,616.07</b>	<b>\$444,220.00</b>	<b>\$975,000.00</b>	<b>\$1,387.30</b>	<b>\$17,756,223.37</b>