

# TOWN OF FRIDAY HARBOR

## CASH INVESTMENT

### REPORT



December 31, 2022

|                                     |                         |
|-------------------------------------|-------------------------|
| <b>BEGINNING CASH BALANCE</b>       | \$ 7,737,280.19         |
| <b>REVENUES</b>                     |                         |
| Receipts                            | \$ 1,118,514.93         |
| Investment Sold                     | \$ 1,000,000.00         |
| Transfers from Other Funds          | \$ 1,396,460.92         |
| <b>TOTAL REVENUE</b>                | \$ 3,514,975.85         |
| <b>EXPENDITURES/USES</b>            |                         |
| Claims/Payroll Transfers            | \$ 1,413,153.69         |
| Other Transfers Out                 | \$ 189,254.00           |
| Investment Purchased                | \$ -                    |
| Warrants Redeemed                   | \$ 996,486.71           |
| Other Disbursements                 | \$ 6,687.43             |
| <b>TOTAL USES</b>                   | \$ 2,605,581.83         |
| <b>ENDING CASH BALANCE</b>          | \$ 8,646,674.21         |
| <b>BEGINNING INVESTMENT BALANCE</b> | \$ 16,054,702.11        |
| Investments Purchased               | \$ -                    |
| Investments Sold                    | \$ 1,000,000.00         |
| Interest Reinvested                 | \$ 55,935.55            |
| <b>ENDING INVESTMENT BALANCE</b>    | \$ 15,110,637.66        |
| <b>TOTAL CASH &amp; INVESTMENTS</b> | <b>\$ 23,757,311.87</b> |

SUMMARY

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

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

| FUND #             | DESCRIPTION                             | CASH BALANCE        | INVESTMENT BALANCE   | TOTAL BALANCE        | Fund | Cash         | Investments  | TOTAL        |
|--------------------|---|---------------------|----------------------|----------------------|------|--------------|--------------|--------------|
| 001                | GENERAL                                 | 2,211,800.25        | 1,930,104.91         | 4,141,905.16         |      |              |              |              |
| 002                | GENERAL CAPITAL PROJECTS RESERVE        | 167,839.95          | 685,958.51           | 853,798.46           | 002  | 271,598.59   | 1,471,801.52 | 1,743,400.11 |
| 002                | GENERAL CAPITAL MAJOR REPAIRS RESERVE   | 6,706.78            | 55,645.14            | 62,351.92            |      |              |              |              |
| 002                | GENERAL CAPITAL LAND RESERVE            | 7,163.14            | 118,615.47           | 125,778.61           |      |              |              |              |
| 002                | GENERAL CAPITAL STUDIES RESERVE         | 3,949.49            | 84,434.49            | 88,383.98            |      |              |              |              |
| 002                | GENERAL CAPITAL RAINY DAY RESERVE       | 24,200.50           | 199,184.88           | 223,385.38           |      |              |              |              |
| 002                | GENERAL CAPITAL INTERMODAL RESERVE      | 4,409.04            | 40,284.02            | 44,693.06            |      |              |              |              |
| 002                | GENERAL CAPITAL EQUIPMENT RESERVE       | 57,329.69           | 287,679.01           | 345,008.70           |      |              |              |              |
| 101                | STREET                                  | 189,419.01          | 254,322.06           | 443,741.07           |      |              |              |              |
| 105                | STREET CAPITAL PROJECTS RESERVE         | 938,842.31          | 516,169.80           | 1,455,012.11         | 105  | 1,032,671.68 | 999,955.60   | 2,032,627.28 |
| 105                | STREET CAPITAL STUDIES RESERVE          | 1,099.48            | 50,868.09            | 51,967.57            |      |              |              |              |
| 105                | STREET CAPITAL EQUIPMENT RESERVE        | 54,102.16           | 361,122.88           | 415,225.04           |      |              |              |              |
| 105                | STREET CAPITAL PUBLIC WORKS RESERVE     | 38,627.73           | 71,794.83            | 110,422.56           |      |              |              |              |
| 125                | SPECIAL REVENUE LOW INCOME ASSISTANCE   | 18,294.50           | 10,172.22            | 28,466.72            |      |              |              |              |
| 125                | SPECIAL REVENUE PARKING                 | 531,038.22          | 60,426.42            | 591,464.64           |      |              |              |              |
| 125                | SPECIAL REVENUE HARBOR                  | 4,060.86            | -                    | 4,060.86             |      |              |              |              |
| 125                | SPECIAL REVENUE HOTEL MOTEL             | 571,769.44          | 766,323.88           | 1,338,093.32         |      |              |              |              |
| 315                | CAPITAL PROJECTS                        | 514,324.06          | 2,365,607.03         | 2,879,931.09         |      |              |              |              |
| 410                | WATER                                   | 170,708.56          | 559,587.01           | 730,295.57           |      |              |              |              |
| 415                | WATER CAPITAL PROJECTS RESERVE          | 25,291.76           | 3,662,853.45         | 3,688,145.21         |      |              |              |              |
| 415                | WATER CAPITAL MAJOR REPAIRS RESERVE     | 67,039.48           | 325,179.41           | 392,218.89           |      |              |              |              |
| 415                | WATER CAPITAL LAND RESERVE              | 32,150.83           | 228,075.97           | 260,226.80           |      |              |              |              |
| 415                | WATER CAPITAL STUDIES RESERVE           | 33,345.94           | 64,019.49            | 97,365.43            |      |              |              |              |
| 415                | WATER CAPITAL EQUIPMENT RESERVE         | 127,971.44          | 320,445.95           | 448,417.39           |      |              |              |              |
| 415                | WATER CAPITAL PUBLIC WORKS RESERVE      | 43,623.99           | 66,732.02            | 110,356.01           |      |              |              |              |
| 416                | WATER BOND REDEMPTION                   | 87,644.25           | -                    | 87,644.25            |      |              |              |              |
| 417                | WATER BOND RESERVE                      | 218,225.00          | -                    | 218,225.00           |      |              |              |              |
| 420                | SEWER                                   | 912,556.47          | 227,460.19           | 1,140,016.66         |      |              |              |              |
| 421                | SEWER BOND REDEMPTION                   | 105,916.31          | 109,599.21           | 215,515.52           |      |              |              |              |
| 422                | SEWER BOND RESERVE                      | 91,700.00           | -                    | 91,700.00            |      |              |              |              |
| 425                | SEWER CAPITAL PROJECTS RESERVE          | (1,354,367.72)      | 0.00                 | (1,354,367.72)       |      |              |              |              |
| 425                | SEWER CAPITAL MAJOR REPAIRS RESERVE     | 214,703.54          | (0.00)               | 214,703.54           |      |              |              |              |
| 425                | SEWER CAPITAL LAND RESERVE              | 112,969.96          | (0.00)               | 112,969.96           |      |              |              |              |
| 425                | SEWER CAPITAL STUDIES RESERVE           | 243,564.18          | (0.00)               | 243,564.18           |      |              |              |              |
| 425                | SEWER CAPITAL EQUIPMENT RESERVE         | 682,560.40          | (0.00)               | 682,560.40           |      |              |              |              |
| 425                | SEWER CAPITAL PUBLIC WORKS RESERVE      | 110,253.83          | (0.00)               | 110,253.83           |      |              |              |              |
| 430                | REFUSE                                  | 243,725.44          | 610,373.82           | 854,099.26           |      |              |              |              |
| 431                | LANDFILL CLOSURE                        | 9,006.80            | 98,870.82            | 107,877.62           |      |              |              |              |
| 435                | REFUSE CAPITAL PROJECTS RESERVE         | 8,490.24            | 144,183.81           | 152,674.05           |      |              |              |              |
| 435                | REFUSE CAPITAL MAJOR REPAIRS RESERVE    | 6,604.04            | 21,667.55            | 28,271.59            |      |              |              |              |
| 435                | REFUSE CAPITAL STUDIES RESERVE          | 9,142.50            | 11,189.51            | 20,332.01            |      |              |              |              |
| 435                | REFUSE CAPITAL EQUIPMENT RESERVE        | 118,535.19          | 213,024.66           | 331,559.85           |      |              |              |              |
| 435                | REFUSE CAPITAL PUBLIC WORKS RESERVE     | 108,615.51          | 589.41               | 109,204.92           |      |              |              |              |
| 450                | STORMWATER                              | 64,537.88           | 178,064.16           | 242,602.04           |      |              |              |              |
| 451                | STORMWATER BOND REDEMPTION              | -                   | -                    | -                    |      |              |              |              |
| 452                | STORMWATER BOND RESERVE                 | -                   | -                    | -                    |      |              |              |              |
| 455                | STORMWATER CAPITAL PROJECTS RESERVE     | 74,090.11           | 319,897.32           | 393,987.43           |      |              |              |              |
| 455                | STORMWATER CAPITAL STUDIES RESERVE      | 173,807.32          | -                    | 173,807.32           |      |              |              |              |
| 455                | STORMWATER CAPITAL EQUIPMENT RESERVE    | 26,247.36           | 81,382.60            | 107,629.96           |      |              |              |              |
| 455                | STORMWATER CAPITAL PUBLIC WORKS RESERVE | 100,629.52          | 8,727.66             | 109,357.18           |      |              |              |              |
| <b>Subtotal</b>    |   | <b>8,214,266.74</b> | <b>15,110,637.66</b> | <b>23,324,904.40</b> |      |              |              |              |
| 631                | CLAIMS CLEARING                         | 399,341.19          | -                    | 399,341.19           |      |              |              |              |
| 632                | PAYROLL CLEARING                        | 16,901.31           | -                    | 16,901.31            |      |              |              |              |
| 633                | TREASURER'S TRUST                       | 15,964.97           | -                    | 15,964.97            |      |              |              |              |
| 635                | FISCAL AGENCY                           | 200.00              | -                    | 200.00               |      |              |              |              |
| <b>Subtotal</b>    |   | <b>432,407.47</b>   | <b>-</b>             | <b>432,407.47</b>    |      |              |              |              |
| <b>GRAND TOTAL</b> |   | <b>8,646,674.21</b> | <b>15,110,637.66</b> | <b>23,757,311.87</b> |      |              |              |              |

**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      |
|---------------|-----------------------------|---------------------|--------------------|---------------------|---------------------|----------------------------|---------------------|----------------------|-----------------------------|---------------------|-----------------------|--------------------------------|---------------------|---------------------|---------------------|
| 12/1/2022     |                             |                     |                    |                     |                     |                            |                     |                      |                             |                     |                       |                                |                     |                     |                     |
| 001           | GENERAL                     | 2,171,107.57        | -                  | 250,063.50          | -                   | 6,714.37                   | -                   | 2,427,885.44         | 206,401.90                  | -                   | -                     | 6,714.37                       | 2,968.92            | 216,085.19          | 2,211,800.25        |
| 002           | GENERAL CAPITAL RESERVE     | 278,482.59          | -                  | -                   | -                   | 5,120.05                   | -                   | 283,602.64           | -                           | 6,884.00            | -                     | 5,120.05                       | -                   | 12,004.05           | 271,598.59          |
| 101           | STREET                      | 200,839.09          | -                  | 132,604.48          | -                   | 884.73                     | -                   | 334,328.30           | 144,024.56                  | -                   | -                     | 884.73                         | -                   | 144,909.29          | 189,419.01          |
| 105           | STREET CAPITAL RESERVE      | 1,001,403.32        | -                  | 29,730.14           | -                   | 3,478.61                   | 8,746.80            | 1,043,358.87         | 5,734.58                    | 1,474.00            | -                     | 3,478.61                       | -                   | 10,687.19           | 1,032,671.68        |
| 125           | SPECIAL REVENUE             | 1,195,785.43        | -                  | 43,484.28           | -                   | 2,911.45                   | -                   | 1,242,181.16         | 114,106.69                  | -                   | -                     | 2,911.45                       | -                   | 117,018.14          | 1,125,163.02        |
| 315           | CAPITAL PROJECTS            | 510,364.06          | -                  | 3,960.00            | -                   | 8,229.40                   | -                   | 522,553.46           | -                           | -                   | -                     | 8,229.40                       | -                   | 8,229.40            | 514,324.06          |
| 410           | WATER                       | 203,639.09          | -                  | 203,122.63          | -                   | 1,946.68                   | -                   | 408,708.40           | 181,053.16                  | 55,000.00           | -                     | 1,946.68                       | -                   | 237,999.84          | 170,708.56          |
| 415           | WATER CAPITAL RESERVE       | 463,647.21          | -                  | 75,411.97           | -                   | 16,236.45                  | 56,376.80           | 611,672.43           | 264,538.54                  | 1,474.00            | -                     | 16,236.45                      | -                   | 282,248.99          | 329,423.44          |
| 416           | WATER BOND REDEMPTION       | 87,644.25           | -                  | -                   | -                   | -                          | -                   | 87,644.25            | -                           | -                   | -                     | -                              | -                   | -                   | 87,644.25           |
| 417           | WATER BOND RESERVE          | 218,225.00          | -                  | -                   | -                   | -                          | -                   | 218,225.00           | -                           | -                   | -                     | -                              | -                   | -                   | 218,225.00          |
| 420           | SEWER                       | 898,884.33          | -                  | 197,201.77          | 22,249.55           | 868.69                     | -                   | 1,119,204.34         | 155,779.18                  | 50,000.00           | -                     | 868.69                         | -                   | 206,647.87          | 912,556.47          |
| 421           | SEWER BOND REDEMPTION       | 105,916.31          | -                  | -                   | -                   | 381.27                     | -                   | 106,297.58           | -                           | -                   | -                     | 381.27                         | -                   | 381.27              | 105,916.31          |
| 422           | SEWER BOND RESERVE          | 91,700.00           | -                  | -                   | -                   | -                          | -                   | 91,700.00            | -                           | -                   | -                     | -                              | -                   | -                   | 91,700.00           |
| 425           | SEWER CAPITAL RESERVE       | (835,501.54)        | -                  | 36,811.20           | 977,750.45          | 3,291.78                   | 51,376.80           | 233,728.69           | 219,278.72                  | 1,474.00            | -                     | 3,291.78                       | -                   | 224,044.50          | 9,684.19            |
| 430           | REFUSE                      | 255,812.49          | -                  | 90,168.37           | -                   | 2,123.35                   | -                   | 348,104.21           | 102,255.42                  | -                   | -                     | 2,123.35                       | -                   | 104,378.77          | 243,725.44          |
| 431           | LANDFILL CLOSURE            | 9,006.80            | -                  | -                   | -                   | 343.95                     | -                   | 9,350.75             | -                           | -                   | -                     | 343.95                         | -                   | 343.95              | 9,006.80            |
| 435           | REFUSE CAPITAL RESERVE      | 251,484.68          | -                  | -                   | -                   | 1,359.01                   | 1,376.80            | 254,220.49           | -                           | 1,474.00            | -                     | 1,359.01                       | -                   | 2,833.01            | 251,387.48          |
| 450           | STORM WATER                 | 108,504.53          | -                  | 45,780.10           | -                   | 619.44                     | -                   | 154,904.07           | 19,746.75                   | 70,000.00           | -                     | 619.44                         | -                   | 90,366.19           | 64,537.88           |
| 451           | STORM WATER BOND REDEMPTION | -                   | -                  | -                   | -                   | -                          | -                   | -                    | -                           | -                   | -                     | -                              | -                   | -                   | -                   |
| 452           | STORM WATER BOND REDEMPTION | -                   | -                  | -                   | -                   | -                          | -                   | -                    | -                           | -                   | -                     | -                              | -                   | -                   | -                   |
| 455           | STORMWATER CAPITAL RESERVE  | 301,815.70          | -                  | 3,290.00            | -                   | 1,426.32                   | 71,376.80           | 377,908.82           | 234.19                      | 1,474.00            | -                     | 1,426.32                       | -                   | 3,134.51            | 374,774.31          |
| 631           | CLAIMS CLEARING             | 19,098.28           | -                  | -                   | -                   | -                          | 1,036,232.65        | 1,055,330.93         | -                           | -                   | -                     | -                              | 655,989.74          | 655,989.74          | 399,341.19          |
| 632           | PAYROLL CLEARING            | 186,424.01          | -                  | -                   | -                   | -                          | 170,974.27          | 357,398.28           | -                           | -                   | -                     | -                              | 340,496.97          | 340,496.97          | 16,901.31           |
| 633           | TREASURER'S TRUST           | 12,939.49           | -                  | 5,539.28            | -                   | -                          | -                   | 18,478.77            | -                           | -                   | -                     | -                              | 2,513.80            | 2,513.80            | 15,964.97           |
| 635           | FISCAL AGENCY               | 57.50               | -                  | 1,347.21            | -                   | -                          | -                   | 1,404.71             | -                           | -                   | -                     | -                              | 1,204.71            | 1,204.71            | 200.00              |
| <b>TOTALS</b> |                             | <b>7,737,280.19</b> | -                  | <b>1,118,514.93</b> | <b>1,000,000.00</b> | <b>55,935.55</b>           | <b>1,396,460.92</b> | <b>11,308,191.59</b> | <b>1,413,153.69</b>         | <b>189,254.00</b>   | -                     | <b>55,935.55</b>               | <b>1,003,174.14</b> | <b>2,661,517.38</b> | <b>8,646,674.21</b> |

**TOWN OF FRIDAY HARBOR  
INVESTMENTS**

| FUND #                         | DESCRIPTION                 | INVESTMENT<br>BALANCE | INVESTMENTS<br>SOLD | INVESTMENTS<br>PURCHASED | INTEREST<br>REINVESTED | INVESTMENT<br>BALANCE |
|--------------------------------|-----------------------------|-----------------------|---------------------|--------------------------|------------------------|-----------------------|
| <b>12/1/2022</b>               |                             |                       |                     |                          |                        | <b>12/31/2022</b>     |
| 001                            | CURRENT                     | 1,923,390.54          | -                   | -                        | 6,714.37               | 1,930,104.91          |
| 002                            | CURRENT CAPITAL RESERVE     | 1,466,681.47          | -                   | -                        | 5,120.05               | 1,471,801.52          |
| 101                            | STREET                      | 253,437.33            | -                   | -                        | 884.73                 | 254,322.06            |
| 105                            | STREET CAPITAL RESERVE      | 996,476.99            | -                   | -                        | 3,478.61               | 999,955.60            |
| 125                            | SPECIAL REVENUE             | 834,011.07            | -                   | -                        | 2,911.45               | 836,922.52            |
| 315                            | CAPITAL PROJECTS            | 2,357,377.63          | -                   | -                        | 8,229.40               | 2,365,607.03          |
| 410                            | WATER                       | 557,640.33            | -                   | -                        | 1,946.68               | 559,587.01            |
| 415                            | WATER CAPITAL RESERVE       | 4,651,069.84          | -                   | -                        | 16,236.45              | 4,667,306.29          |
| 416                            | WATER BOND REDEMPTION       | -                     | -                   | -                        | -                      | -                     |
| 417                            | WATER BOND RESERVE          | -                     | -                   | -                        | -                      | -                     |
| 420                            | SEWER                       | 248,841.05            | 22,249.55           | -                        | 868.69                 | 227,460.19            |
| 421                            | SEWER BOND REDEMPTION       | 109,217.94            | -                   | -                        | 381.27                 | 109,599.21            |
| 422                            | SEWER BOND RESERVE          | -                     | -                   | -                        | -                      | -                     |
| 425                            | SEWER CAPITAL RESERVE       | 974,458.67            | 977,750.45          | -                        | 3,291.78               | 0.00                  |
| 430                            | REFUSE                      | 608,250.47            | -                   | -                        | 2,123.35               | 610,373.82            |
| 431                            | LANDFILL CLOSURE            | 98,526.87             | -                   | -                        | 343.95                 | 98,870.82             |
| 435                            | REFUSE CAPITAL RESERVE      | 389,295.93            | -                   | -                        | 1,359.01               | 390,654.94            |
| 450                            | STORM WATER                 | 177,444.72            | -                   | -                        | 619.44                 | 178,064.16            |
| 451                            | STORM WATER BOND REDEMPTION | -                     | -                   | -                        | -                      | -                     |
| 452                            | STORM WATER BOND REDEMPTION | -                     | -                   | -                        | -                      | -                     |
| 455                            | STORMWATER CAPITAL RESERVE  | 408,581.26            | -                   | -                        | 1,426.32               | 410,007.58            |
| 631                            | CLAIMS CLEARING             | -                     | -                   | -                        | -                      | -                     |
| 632                            | PAYROLL CLEARING            | -                     | -                   | -                        | -                      | -                     |
| 633                            | TREASURER'S TRUST           | -                     | -                   | -                        | -                      | -                     |
| 635                            | FISCAL AGENCY               | -                     | -                   | -                        | -                      | -                     |
| <b>TOTALS</b>                  |                             | <b>16,054,702.11</b>  | <b>1,000,000.00</b> | <b>-</b>                 | <b>55,935.55</b>       | <b>15,110,637.66</b>  |
| <b>Funds Invested in LGIP</b>  |                             |                       |                     |                          |                        | <b>15,110,637.66</b>  |
| <b>Funds Invested in Bonds</b> |                             |                       |                     |                          |                        | <b>-</b>              |
| <b><u>15,110,637.66</u></b>    |                             |                       |                     |                          |                        |                       |

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

December-22

| 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           | \$ -              | \$ -             | \$ -          | \$ 147,862.58           |
| 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 | \$ 303,925.00           | \$ -              | \$ -             | \$ -          | \$ 303,925.00           |
| 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         |
| <b>TOTAL</b>  |   | <b>\$ 12,887,626.55</b> | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>   | <b>\$ 12,887,626.55</b> |

| OBLIGATIONS BY DEPARTMENT | BEGINNING BALANCE       | PRINCIPAL PAYMENT | INTEREST PAYMENT | TOTAL PAYMENT | ENDING BALANCE          |
|---------------------------|-------------------------|-------------------|------------------|---------------|-------------------------|
| Water                     | \$ 7,746,242.00         | \$ -              | \$ -             | \$ -          | \$ 7,746,242.00         |
| Sewer                     | \$ 5,141,384.55         | \$ -              | \$ -             | \$ -          | \$ 5,141,384.55         |
|                           | <b>\$ 12,887,626.55</b> | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>   | <b>\$ 12,887,626.55</b> |

| OBLIGATIONS BY ENTITY          | BEGINNING BALANCE      | PRINCIPAL PAYMENT | INTEREST PAYMENT | TOTAL PAYMENT | ENDING BALANCE         |
|--------------------------------|------------------------|-------------------|------------------|---------------|------------------------|
| Department of Ecology          | \$ 968,385.14          | \$ -              | \$ -             | \$ -          | \$ 968,385.14          |
| Public Works Trust Fund (PWTF) | \$ 431,299.41          | \$ -              | \$ -             | \$ -          | \$ 431,299.41          |
| US Bank                        | \$ 303,925.00          | \$ -              | \$ -             | \$ -          | \$ 303,925.00          |
| USDA                           | \$ 8,293,967.00        | \$ -              | \$ -             | \$ -          | \$ 8,293,967.00        |
|                                | <b>\$ 9,997,576.55</b> | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>   | <b>\$ 9,997,576.55</b> |

CAPITAL RESERVES - December 31, 2022

| GENERAL CAPITAL (Fund 002)   |                   |                     |                     |
|------------------------------|-------------------|---------------------|---------------------|
|                              | CASH              | INVESTMENT          | FUND TOTAL          |
| <b>PROJECTS</b>              |                   |                     |                     |
| Town Hall                    | 165,420.62        | 677,323.75          | 842,744.37          |
| Memorial Park                | 2,419.33          | 8,634.76            | 11,054.09           |
| <b>Total PROJECTS</b>        | <b>167,839.95</b> | <b>685,958.51</b>   | <b>853,798.46</b>   |
| <b>REPAIRS</b>               | <b>6,706.78</b>   | <b>55,645.14</b>    | <b>62,351.92</b>    |
| <b>LAND</b>                  | <b>7,163.14</b>   | <b>118,615.47</b>   | <b>125,778.61</b>   |
| <b>STUDIES</b>               | <b>3,949.49</b>   | <b>84,434.49</b>    | <b>88,383.98</b>    |
| <b>RAINY DAY</b>             | <b>24,200.50</b>  | <b>199,184.88</b>   | <b>223,385.38</b>   |
| <b>INTERMODAL</b>            | <b>4,409.04</b>   | <b>40,284.02</b>    | <b>44,693.06</b>    |
| <b>EQUIPMENT</b>             | <b>57,329.69</b>  | <b>287,679.01</b>   | <b>345,008.70</b>   |
| <b>TOTAL GENERAL CAPITAL</b> | <b>271,598.59</b> | <b>1,471,801.52</b> | <b>1,743,400.11</b> |

| STREET CAPITAL (105)                        |                     |                   |                     |
|---|---------------------|-------------------|---------------------|
|   | CASH                | INVESTMENT        | FUND TOTAL          |
| <b>PROJECTS</b>                             |                     |                   |                     |
| General                                     | 215,530.14          | 257,484.62        | 473,014.76          |
| Overlay/Sidewalks                           | 63,624.36           | -                 | 63,624.36           |
| Transportation BD Funds                     | 631,774.36          | 117,013.97        | 748,788.33          |
| Streets/Sidewalks                           |                     |                   |                     |
| Sunrise Affordable House Project            | -                   | 2,632.30          | 2,632.30            |
| Lynn Danaher                                | -                   | 5,050.21          | 5,050.21            |
| Grover/Baltic Ave Prop                      | -                   | 4,470.81          | 4,470.81            |
| M Picinich/244 & 248 Price St               | -                   | 4,214.44          | 4,214.44            |
| Islanders Subdivision II                    | -                   | 10,918.37         | 10,918.37           |
| Port/Front St                               | -                   | 21,620.42         | 21,620.42           |
| First St/Culver Ave                         | -                   | 5,096.52          | 5,096.52            |
| D&S Studio/Warbass                          | -                   | 8,189.59          | 8,189.59            |
| Rouleau Triplex/Blue Water                  | -                   | 7,825.61          | 7,825.61            |
| B Cox/734 Nash St                           | -                   | 5,697.90          | 5,697.90            |
| 8/24/21   Skagit Valley College   Grover St | -                   | 60,982.28         | 60,982.28           |
| 3/31/22   816 Brigger LLC   Handrail        | -                   | 4,972.76          | 4,972.76            |
| Retainage Held                              | 27,913.45           | -                 | 27,913.45           |
| <b>Total PROJECTS</b>                       | <b>938,842.31</b>   | <b>516,169.80</b> | <b>1,455,012.11</b> |
| <b>STUDIES</b>                              | <b>1,099.48</b>     | <b>50,868.09</b>  | <b>51,967.57</b>    |
| <b>EQUIPMENT</b>                            | <b>54,102.16</b>    | <b>361,122.88</b> | <b>415,225.04</b>   |
| <b>PUBLIC WORKS SHARED</b>                  | <b>38,627.73</b>    | <b>71,794.83</b>  | <b>110,422.56</b>   |
| <b>TOTAL STREET CAPITAL</b>                 | <b>1,032,671.68</b> | <b>999,955.60</b> | <b>2,032,627.28</b> |
| <b>Fund Total Less Retainage</b>            | <b>1,004,758.23</b> | <b>999,955.60</b> | <b>2,004,713.83</b> |

| CASH INVESTMENT FUND TOTAL |                     |                      |                      |
|----------------------------|---------------------|----------------------|----------------------|
| <b>TOTAL</b>               | <b>3,909,026.77</b> | <b>11,142,255.48</b> | <b>15,051,282.25</b> |
| <b>Less Retainage</b>      | <b>56,867.81</b>    | <b>-</b>             | <b>56,867.81</b>     |
| <b>GRAND TOTAL</b>         | <b>3,852,158.96</b> | <b>11,142,255.48</b> | <b>15,005,375.22</b> |

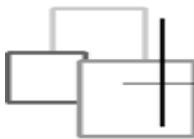
| SPECIAL REVENUE (Fund 125)                |                     |                   |                     |
|---|---------------------|-------------------|---------------------|
|   | CASH                | INVESTMENT        | FUND TOTAL          |
| <b>REDUCED CONNECTIONS</b>                |                     |                   |                     |
| Low Income                                | 2,001.04            | 10,172.22         | 12,173.26           |
| Affordable Housing - SJC Agreement 05SJ08 | 16,293.46           | -                 | 16,293.46           |
| <b>Total Reduced Connections</b>          | <b>18,294.50</b>    | <b>10,172.22</b>  | <b>28,466.72</b>    |
| <b>IN LIEU OF PARKING</b>                 |                     |                   |                     |
| Hyak                                      | 95,345.67           | 5,391.55          | 100,737.22          |
| Tukang                                    | 42,369.31           | 3,407.89          | 45,777.20           |
| Nash                                      | 5,446.67            | 1,220.73          | 6,667.40            |
| Bennett                                   | 74,094.30           | 2,136.33          | 76,230.63           |
| Harbor House                              | 37,258.27           | 5,086.43          | 42,344.70           |
| Churchill Court                           | 16,127.89           | 610.34            | 16,738.23           |
| Crabhouse                                 | 42,351.88           | 1,881.90          | 44,233.78           |
| Port                                      | 106,625.74          | 22,888.86         | 129,514.60          |
| FH House                                  | 111,418.49          | 17,802.39         | 129,220.88          |
| <b>Total IN LIEU OF PARKING</b>           | <b>531,038.22</b>   | <b>60,426.42</b>  | <b>591,464.64</b>   |
| <b>HARBOR IMPROVEMENT</b>                 | <b>4,060.86</b>     | <b>-</b>          | <b>4,060.86</b>     |
| <b>HOTEL/MOTEL TAX</b>                    |                     |                   |                     |
| Hotel/Motel                               | 256,538.39          | 573,141.00        | 829,679.39          |
| Retainage Held                            | -                   | -                 | -                   |
| Hotel/Motel Special                       | 315,231.05          | 193,182.88        | 508,413.93          |
| <b>Total HOTEL/MOTEL</b>                  | <b>571,769.44</b>   | <b>766,323.88</b> | <b>1,338,093.32</b> |
| <b>TOTAL SPECIAL REVENUE</b>              | <b>1,125,163.02</b> | <b>836,922.52</b> | <b>1,962,085.54</b> |
| <b>Fund Total Less Retainage</b>          | <b>1,125,163.02</b> | <b>836,922.52</b> | <b>1,962,085.54</b> |

| SEWER CAPITAL (Fund 425)                  |                       |               |                       |
|---|-----------------------|---------------|-----------------------|
|   | CASH                  | INVESTMENT    | FUND TOTAL            |
| <b>PROJECTS</b>                           |                       |               |                       |
| General                                   | (1,359,848.11)        | 0.00          | (1,359,848.11)        |
| Retainage Held                            | 5,480.39              | -             | 5,480.39              |
| <b>Total PROJECTS</b>                     | <b>(1,354,367.72)</b> | <b>0.00</b>   | <b>(1,354,367.72)</b> |
| <b>REPAIRS</b>                            |                       |               |                       |
| Major                                     | 173,631.17            | 0.00          | 173,631.17            |
| University of Washington                  | 41,072.37             | (0.00)        | 41,072.37             |
| <b>Total REPAIRS</b>                      | <b>214,703.54</b>     | <b>(0.00)</b> | <b>214,703.54</b>     |
| <b>LAND</b>                               | <b>112,969.96</b>     | <b>(0.00)</b> | <b>112,969.96</b>     |
| <b>Studies</b>                            |                       |               |                       |
| General                                   | 221,155.86            | (0.00)        | 221,155.86            |
| Sewer Cost Share: Buck, Norman, Boreen    | 11,924.71             | 0.00          | 11,924.71             |
| Sewer Cost Share: Port of Friday Harbor   | 7,472.56              | (0.00)        | 7,472.56              |
| Sewer Cost Share: SJ Community Home Trust | 3,011.05              | (0.00)        | 3,011.05              |
| <b>STUDIES</b>                            | <b>243,564.18</b>     | <b>(0.00)</b> | <b>243,564.18</b>     |
| <b>EQUIPMENT</b>                          | <b>682,560.40</b>     | <b>(0.00)</b> | <b>682,560.40</b>     |
| <b>PUBLIC WORKS SHARED</b>                | <b>110,253.83</b>     | <b>(0.00)</b> | <b>110,253.83</b>     |
| <b>TOTAL SEWER CAPITAL</b>                | <b>9,684.19</b>       | <b>(0.00)</b> | <b>9,684.19</b>       |
| <b>Fund Total Less Retainage</b>          | <b>15,164.58</b>      | <b>(0.00)</b> | <b>15,164.58</b>      |

| REFUSE CAPITAL (Fund 435)        |                   |                   |                   |
|----------------------------------|-------------------|-------------------|-------------------|
|                                  | CASH              | INVESTMENT        | FUND TOTAL        |
| <b>PROJECTS</b>                  |                   |                   |                   |
| General                          | 8,490.24          | 144,183.81        | 152,674.05        |
| Retainage Held                   | -                 | -                 | -                 |
| <b>Total PROJECTS</b>            | <b>8,490.24</b>   | <b>144,183.81</b> | <b>152,674.05</b> |
| <b>REPAIRS</b>                   | <b>6,604.04</b>   | <b>21,667.55</b>  | <b>28,271.59</b>  |
| <b>STUDIES</b>                   | <b>9,142.50</b>   | <b>11,189.51</b>  | <b>20,332.01</b>  |
| <b>EQUIPMENT</b>                 | <b>118,535.19</b> | <b>213,024.66</b> | <b>331,559.85</b> |
| <b>PUBLIC WORKS SHARED</b>       | <b>108,615.51</b> | <b>589.41</b>     | <b>109,204.92</b> |
| <b>TOTAL REFUSE CAPITAL</b>      | <b>251,387.48</b> | <b>390,654.94</b> | <b>642,042.42</b> |
| <b>Fund Total Less Retainage</b> | <b>251,387.48</b> | <b>390,654.94</b> | <b>642,042.42</b> |

| WATER CAPITAL (Fund 415)         |                   |                     |                     |
|----------------------------------|-------------------|---------------------|---------------------|
|                                  | CASH              | INVESTMENT          | FUND TOTAL          |
| <b>PROJECTS</b>                  |                   |                     |                     |
| General                          | 19,195.71         | 3,662,853.45        | 3,682,049.16        |
| Retainage Held                   | 6,096.05          | -                   | 6,096.05            |
| <b>Total PROJECTS</b>            | <b>25,291.76</b>  | <b>3,662,853.45</b> | <b>3,688,145.21</b> |
| <b>REPAIRS</b>                   |                   |                     |                     |
| Water Tank                       | 27,109.18         | 88,914.47           | 116,023.65          |
| Media Change                     | 90.87             | 118,051.36          | 118,142.23          |
| Leak Detection                   | 22,652.50         | 48,323.12           | 70,975.62           |
| Tank Inspection                  | 17,186.93         | 69,890.46           | 87,077.39           |
| <b>Total REPAIRS</b>             | <b>67,039.48</b>  | <b>325,179.41</b>   | <b>392,218.89</b>   |
| <b>LAND</b>                      | <b>32,150.83</b>  | <b>228,075.97</b>   | <b>260,226.80</b>   |
| <b>STUDIES</b>                   | <b>33,345.94</b>  | <b>64,019.49</b>    | <b>97,365.43</b>    |
| <b>EQUIPMENT</b>                 | <b>127,971.44</b> | <b>320,445.95</b>   | <b>448,417.39</b>   |
| <b>PUBLIC WORKS SHARED</b>       | <b>43,623.99</b>  | <b>66,732.02</b>    | <b>110,356.01</b>   |
| <b>TOTAL WATER CAPITAL</b>       | <b>329,423.44</b> | <b>4,667,306.29</b> | <b>4,996,729.73</b> |
| <b>Fund Total Less Retainage</b> | <b>323,327.39</b> | <b>4,667,306.29</b> | <b>4,990,633.68</b> |

| STORMWATER CAPITAL (455)         |                   |                   |                   |
|----------------------------------|-------------------|-------------------|-------------------|
|                                  | CASH              | INVESTMENT        | FUND TOTAL        |
| <b>PROJECTS</b>                  |                   |                   |                   |
| General                          | 56,712.19         | 319,897.32        | 376,609.51        |
| Retainage Held                   | 17,377.92         | -                 | 17,377.92         |
| <b>Total PROJECTS</b>            | <b>74,090.11</b>  | <b>319,897.32</b> | <b>393,987.43</b> |
| <b>STUDIES</b>                   | <b>173,807.32</b> | <b>-</b>          | <b>173,807.32</b> |
| <b>EQUIPMENT</b>                 | <b>26,247.36</b>  | <b>81,382.60</b>  | <b>107,629.96</b> |
| <b>PUBLIC WORKS SHARED</b>       | <b>100,629.52</b> | <b>8,727.66</b>   | <b>109,357.18</b> |
| <b>TOTAL STORM CAPITAL</b>       | <b>374,774.31</b> | <b>410,007.58</b> | <b>784,781.89</b> |
| <b>Fund Total Less Retainage</b> | <b>357,396.39</b> | <b>410,007.58</b> | <b>767,403.97</b> |



## Cash and Investment Activity & Investments Activity Reports Combined

Period: 2022 - Dec  
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               | \$4,094,498.11         | \$2,171,107.57        | \$1,923,390.54         | \$257,252.87          | \$6,714.37              | \$216,560.19          | \$0.00                   | \$2,211,800.25        | \$1,930,104.91         | \$4,141,905.16         |
| 002 General Capital Reserve    | \$1,745,164.06         | \$278,482.59          | \$1,466,681.47         | \$5,120.05            | \$5,120.05              | \$12,004.05           | \$0.00                   | \$271,598.59          | \$1,471,801.52         | \$1,743,400.11         |
| 101 Street Fund                | \$454,276.42           | \$200,839.09          | \$253,437.33           | \$133,489.21          | \$884.73                | \$144,909.29          | \$0.00                   | \$189,419.01          | \$254,322.06           | \$443,741.07           |
| 105 Street Capital Reserve     | \$1,997,880.31         | \$1,001,403.32        | \$996,476.99           | \$41,955.55           | \$3,478.61              | \$10,687.19           | \$0.00                   | \$1,032,671.68        | \$999,955.60           | \$2,032,627.28         |
| 125 Special Revenue            | \$2,029,796.50         | \$1,195,785.43        | \$834,011.07           | \$46,395.73           | \$2,911.45              | \$117,018.14          | \$0.00                   | \$1,125,163.02        | \$836,922.52           | \$1,962,085.54         |
| 315 Capital Projects           | \$2,867,741.69         | \$510,364.06          | \$2,357,377.63         | \$12,189.40           | \$8,229.40              | \$8,229.40            | \$0.00                   | \$514,324.06          | \$2,365,607.03         | \$2,879,931.09         |
| 410 Water Fund                 | \$761,279.42           | \$203,639.09          | \$557,640.33           | \$205,400.76          | \$1,946.68              | \$238,331.29          | \$0.00                   | \$170,708.56          | \$559,587.01           | \$730,295.57           |
| 415 Water Capital Reserve      | \$5,114,717.05         | \$463,647.21          | \$4,651,069.84         | \$148,025.22          | \$16,236.45             | \$282,248.99          | \$0.00                   | \$329,423.44          | \$4,667,306.29         | \$4,996,729.73         |
| 416 Water Bond Redemption Fund | \$87,644.25            | \$87,644.25           | \$0.00                 | \$0.00                | \$0.00                  | \$0.00                | \$0.00                   | \$87,644.25           | \$0.00                 | \$87,644.25            |
| 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                 | \$1,147,725.38         | \$898,884.33          | \$248,841.05           | \$220,320.01          | \$868.69                | \$206,647.87          | \$22,249.55              | \$912,556.47          | \$227,460.19           | \$1,140,016.66         |
| 421 Bond Redemption Fund       | \$215,134.25           | \$105,916.31          | \$109,217.94           | \$381.27              | \$381.27                | \$381.27              | \$0.00                   | \$105,916.31          | \$109,599.21           | \$215,515.52           |
| 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      | \$138,957.13           | (\$835,501.54)        | \$974,458.67           | \$1,069,230.23        | \$3,291.78              | \$224,044.50          | \$977,750.45             | \$9,684.19            | \$0.00                 | \$9,684.19             |
| 430 Refuse Fund                | \$864,062.96           | \$255,812.49          | \$608,250.47           | \$92,291.72           | \$2,123.35              | \$104,378.77          | \$0.00                   | \$243,725.44          | \$610,373.82           | \$854,099.26           |
| 431 Landfill Closure Fund      | \$107,533.67           | \$9,006.80            | \$98,526.87            | \$343.95              | \$343.95                | \$343.95              | \$0.00                   | \$9,006.80            | \$98,870.82            | \$107,877.62           |
| 435 Refuse Capital Reserve     | \$640,780.61           | \$251,484.68          | \$389,295.93           | \$2,735.81            | \$1,359.01              | \$2,833.01            | \$0.00                   | \$251,387.48          | \$390,654.94           | \$642,042.42           |
| 450 Stormwater Fund            | \$285,949.25           | \$108,504.53          | \$177,444.72           | \$46,399.54           | \$619.44                | \$90,366.19           | \$0.00                   | \$64,537.88           | \$178,064.16           | \$242,602.04           |
| 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 | \$710,396.96           | \$301,815.70          | \$408,581.26           | \$76,093.12           | \$1,426.32              | \$3,134.51            | \$0.00                   | \$374,774.31          | \$410,007.58           | \$784,781.89           |
| 631 Claims Clearing Fund       | \$19,098.28            | \$19,098.28           | \$0.00                 | \$1,036,232.65        | \$0.00                  | \$655,989.74          | \$0.00                   | \$399,341.19          | \$0.00                 | \$399,341.19           |
| 632 Payroll Clearing Fund      | \$186,424.01           | \$186,424.01          | \$0.00                 | \$170,974.27          | \$0.00                  | \$340,496.97          | \$0.00                   | \$16,901.31           | \$0.00                 | \$16,901.31            |
| 633 Treasurer's Trust Fund     | \$12,939.49            | \$12,939.49           | \$0.00                 | \$5,539.28            | \$0.00                  | \$2,513.80            | \$0.00                   | \$15,964.97           | \$0.00                 | \$15,964.97            |
| 635 Fiscal Agency Fund         | \$57.50                | \$57.50               | \$0.00                 | \$1,347.21            | \$0.00                  | \$1,204.71            | \$0.00                   | \$200.00              | \$0.00                 | \$200.00               |
|                                | <b>\$23,791,982.30</b> | <b>\$7,737,280.19</b> | <b>\$16,054,702.11</b> | <b>\$3,571,717.85</b> | <b>\$55,935.55</b>      | <b>\$2,662,323.83</b> | <b>\$1,000,000.00</b>    | <b>\$8,646,674.21</b> | <b>\$15,110,637.66</b> | <b>\$23,757,311.87</b> |



# Cash and Investment Activity

Period: 2022 - Dec  
Period Totals

| Fund |                            | Beginning Cash        | Beginning Investments  | Activity In           | Activity Out          | Ending Cash           | Ending Investments     | Ending Balance         |
|------|----------------------------|-----------------------|------------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|
| 001  | General Fund               | \$2,171,107.57        | \$1,923,390.54         | \$250,538.50          | \$216,560.19          | \$2,211,800.25        | \$1,930,104.91         | \$4,141,905.16         |
| 002  | General Capital Reserve    | \$278,482.59          | \$1,466,681.47         | \$0.00                | \$12,004.05           | \$271,598.59          | \$1,471,801.52         | \$1,743,400.11         |
| 101  | Street Fund                | \$200,839.09          | \$253,437.33           | \$132,604.48          | \$144,909.29          | \$189,419.01          | \$254,322.06           | \$443,741.07           |
| 105  | Street Capital Reserve     | \$1,001,403.32        | \$996,476.99           | \$38,476.94           | \$10,687.19           | \$1,032,671.68        | \$999,955.60           | \$2,032,627.28         |
| 125  | Special Revenue            | \$1,195,785.43        | \$834,011.07           | \$43,484.28           | \$117,018.14          | \$1,125,163.02        | \$836,922.52           | \$1,962,085.54         |
| 315  | Capital Projects           | \$510,364.06          | \$2,357,377.63         | \$3,960.00            | \$8,229.40            | \$514,324.06          | \$2,365,607.03         | \$2,879,931.09         |
| 410  | Water Fund                 | \$203,639.09          | \$557,640.33           | \$203,454.08          | \$238,331.29          | \$170,708.56          | \$559,587.01           | \$730,295.57           |
| 415  | Water Capital Reserve      | \$463,647.21          | \$4,651,069.84         | \$131,788.77          | \$282,248.99          | \$329,423.44          | \$4,667,306.29         | \$4,996,729.73         |
| 416  | Water Bond Redemption Fund | \$87,644.25           | \$0.00                 | \$0.00                | \$0.00                | \$87,644.25           | \$0.00                 | \$87,644.25            |
| 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                 | \$898,884.33          | \$248,841.05           | \$219,451.32          | \$206,647.87          | \$912,556.47          | \$227,460.19           | \$1,140,016.66         |
| 421  | Bond Redemption Fund       | \$105,916.31          | \$109,217.94           | \$0.00                | \$381.27              | \$105,916.31          | \$109,599.21           | \$215,515.52           |
| 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      | (\$835,501.54)        | \$974,458.67           | \$1,065,938.45        | \$224,044.50          | \$9,684.19            | \$0.00                 | \$9,684.19             |
| 430  | Refuse Fund                | \$255,812.49          | \$608,250.47           | \$90,168.37           | \$104,378.77          | \$243,725.44          | \$610,373.82           | \$854,099.26           |
| 431  | Landfill Closure Fund      | \$9,006.80            | \$98,526.87            | \$0.00                | \$343.95              | \$9,006.80            | \$98,870.82            | \$107,877.62           |
| 435  | Refuse Capital Reserve     | \$251,484.68          | \$389,295.93           | \$1,376.80            | \$2,833.01            | \$251,387.48          | \$390,654.94           | \$642,042.42           |
| 450  | Stormwater Fund            | \$108,504.53          | \$177,444.72           | \$45,780.10           | \$90,366.19           | \$64,537.88           | \$178,064.16           | \$242,602.04           |
| 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 | \$301,815.70          | \$408,581.26           | \$74,666.80           | \$3,134.51            | \$374,774.31          | \$410,007.58           | \$784,781.89           |
| 631  | Claims Clearing Fund       | \$19,098.28           | \$0.00                 | \$1,036,232.65        | \$655,989.74          | \$399,341.19          | \$0.00                 | \$399,341.19           |
| 632  | Payroll Clearing Fund      | \$186,424.01          | \$0.00                 | \$170,974.27          | \$340,496.97          | \$16,901.31           | \$0.00                 | \$16,901.31            |
| 633  | Treasurer's Trust Fund     | \$12,939.49           | \$0.00                 | \$5,539.28            | \$2,513.80            | \$15,964.97           | \$0.00                 | \$15,964.97            |
| 635  | Fiscal Agency Fund         | \$57.50               | \$0.00                 | \$1,347.21            | \$1,204.71            | \$200.00              | \$0.00                 | \$200.00               |
|      |                            | <b>\$7,737,280.19</b> | <b>\$16,054,702.11</b> | <b>\$3,515,782.30</b> | <b>\$2,662,323.83</b> | <b>\$8,646,674.21</b> | <b>\$15,110,637.66</b> | <b>\$23,757,311.87</b> |



# Investments Activity

Period: 2022 - Dec  
Period Totals: Period

| Fund | Description                | Beginning Balance      | Investments Acquired | Liquidated            | Reinvested Interest | Ending Balance         |
|------|----------------------------|------------------------|----------------------|-----------------------|---------------------|------------------------|
| 001  | General Fund               | \$1,923,390.54         | \$0.00               | \$0.00                | \$6,714.37          | \$1,930,104.91         |
| 002  | General Capital Reserve    | \$1,466,681.47         | \$0.00               | \$0.00                | \$5,120.05          | \$1,471,801.52         |
| 101  | Street Fund                | \$253,437.33           | \$0.00               | \$0.00                | \$884.73            | \$254,322.06           |
| 105  | Street Capital Reserve     | \$996,476.99           | \$0.00               | \$0.00                | \$3,478.61          | \$999,955.60           |
| 125  | Special Revenue            | \$834,011.07           | \$0.00               | \$0.00                | \$2,911.45          | \$836,922.52           |
| 315  | Capital Projects           | \$2,357,377.63         | \$0.00               | \$0.00                | \$8,229.40          | \$2,365,607.03         |
| 410  | Water Fund                 | \$557,640.33           | \$0.00               | \$0.00                | \$1,946.68          | \$559,587.01           |
| 415  | Water Capital Reserve      | \$4,651,069.84         | \$0.00               | \$0.00                | \$16,236.45         | \$4,667,306.29         |
| 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                 | \$248,841.05           | \$0.00               | \$22,249.55           | \$868.69            | \$227,460.19           |
| 421  | Bond Redemption Fund       | \$109,217.94           | \$0.00               | \$0.00                | \$381.27            | \$109,599.21           |
| 422  | Sewer Bond Reserve Fund    | \$0.00                 | \$0.00               | \$0.00                | \$0.00              | \$0.00                 |
| 425  | Sewer Capital Reserve      | \$974,458.67           | \$0.00               | \$977,750.45          | \$3,291.78          | \$0.00                 |
| 430  | Refuse Fund                | \$608,250.47           | \$0.00               | \$0.00                | \$2,123.35          | \$610,373.82           |
| 431  | Landfill Closure Fund      | \$98,526.87            | \$0.00               | \$0.00                | \$343.95            | \$98,870.82            |
| 435  | Refuse Capital Reserve     | \$389,295.93           | \$0.00               | \$0.00                | \$1,359.01          | \$390,654.94           |
| 450  | Stormwater Fund            | \$177,444.72           | \$0.00               | \$0.00                | \$619.44            | \$178,064.16           |
| 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 | \$408,581.26           | \$0.00               | \$0.00                | \$1,426.32          | \$410,007.58           |
| 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>\$16,054,702.11</b> | <b>\$0.00</b>        | <b>\$1,000,000.00</b> | <b>\$55,935.55</b>  | <b>\$15,110,637.66</b> |

## SALES TAX

| RECEIVED | JANUARY    | FEBRUARY   | MARCH     | APRIL     | MAY        | JUNE       | JULY       | AUGUST     | SEPTEMBER  | OCTOBER    | NOVEMBER   | DECEMBER   | YEARLY TOTAL | YEAR TO DATE DECEMBER | PRIOR YTD DIFFERENCE |
|----------|------------|------------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|-----------------------|----------------------|
| 2017     | 65,773.55  | 93,812.59  | 59,071.63 | 74,377.69 | 82,165.49  | 82,569.51  | 118,694.92 | 136,105.00 | 137,524.87 | 160,282.00 | 135,217.88 | 79,507.85  | 1,225,102.98 | 1,225,102.98          | -64.55%              |
| 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 | 1,298,904.43          | 6.02%                |
| 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 | 1,404,699.41          | 8.14%                |
| 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 | 1,206,962.24          | -14.08%              |
| 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 | 1,602,100.28          | 32.74%               |
| 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 | 1,721,792.02          | 7.47%                |
| 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 DECEMBER | PRIOR YTD DIFFERENCE |
|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|-----------|--------------|-----------------------|----------------------|
| 2017     | 35,028.72 | 54,975.36 | 34,902.28 | 39,527.17 | 45,135.86 | 51,268.39 | 63,580.96 | 76,071.85  | 69,086.89  | 72,176.73  | 73,245.73  | 44,896.59 | 659,896.53   | 659,896.53            | -63.79%              |
| 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   | 687,324.85            | 4.16%                |
| 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   | 758,920.72            | 10.42%               |
| 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   | 717,567.75            | -5.45%               |
| 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   | 947,232.59            | 32.01%               |
| 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 | 1,035,593.22          | 9.33%                |
| 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 DECEMBER | PRIOR YTD DIFFERENCE |
|----------|-----------|-----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|-----------------------|----------------------|
| 2017     | 5,898.48  | 8,131.98  | 4,827.19 | 7,345.76  | 10,324.66 | 12,882.39 | 20,634.66 | 31,309.20 | 43,490.98 | 42,651.00 | 34,362.96 | 11,201.31 | 233,060.57   | 233,060.57            | -65.85%              |
| 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   | 243,847.25            | 4.63%                |
| 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   | 240,163.90            | -1.51%               |
| 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   | 141,845.37            | -40.94%              |
| 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   | 295,152.21            | 108.08%              |
| 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   | 310,736.32            | 5.28%                |
| 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 DECEMBER | PRIOR YTD DIFFERENCE |
|----------|-----------|-----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|-----------------------|----------------------|
| 2017     | 5,898.48  | 8,175.78  | 4,827.19 | 7,345.76  | 10,324.66 | 12,882.39 | 20,634.66 | 31,309.20 | 43,490.98 | 42,651.00 | 34,362.96 | 11,201.31 | 233,104.37   | 233,104.37            | -49.46%              |
| 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   | 243,646.99            | 4.52%                |
| 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   | 241,941.76            | -0.70%               |
| 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   | 141,515.77            | -41.51%              |
| 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   | 295,221.34            | 108.61%              |
| 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   | 310,813.36            | 5.28%                |
| 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 DECEMBER | PRIOR YTD DIFFERENCE |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |





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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 DECEMBER | PRIOR YTD DIFFERENCE |
|-------------|-----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|-----------------------|----------------------|
| 2017        | 6,488.21  | 3,490.99 | 8,231.85  | 3,812.43  | 15,535.58 | 6,824.68  | 9,704.48  | 8,014.05  | 15,711.30 | 7,959.10  | 6,097.27  | 3,747.15  | 95,617.09    | 95,617.09             | -57.98%              |
| 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    | 74,847.14             | -21.72%              |
| 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    | 78,999.06             | 5.55%                |
| 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    | 97,104.02             | 22.92%               |
| 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   | 143,520.54            | 47.80%               |
| 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    | 98,506.05             | -31.36%              |
| 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 DECEMBER | PRIOR YTD DIFFERENCE |
|-------------|-----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|-----------------------|----------------------|
| 2017        | 6,488.21  | 3,490.98 | 8,231.85  | 3,812.43  | 15,535.57 | 6,824.67  | 9,704.47  | 8,014.05  | 15,711.30 | 7,959.10  | 6,097.27  | 3,747.15  | 95,617.05    | 95,617.05             | -57.98%              |
| 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    | 74,847.09             | -21.72%              |
| 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    | 78,999.03             | 5.55%                |
| 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    | 97,104.01             | 22.92%               |
| 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   | 143,520.54            | 47.80%               |
| 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    | 98,506.04             | -31.36%              |
| COLLECTIONS | DECEMBER  | JANUARY  | FEBRUARY  | MARCH     | APRIL     | MAY       | JUNE      | JULY      | AUGUST    | SEPTEMBER | OCTOBER   | NOVEMBER  |              |                       |                      |

