



# Mason County Finance Committee Report

2024 Third Quarter (July - September) Submitted October 21, 2024

**Mason County Finance Committee**  
 Lisa Frazier, Mason County Treasurer  
 Steve Duenkel, Mason County Auditor  
 Randy Neatherlin, Mason County Commissioner

**RCW 36.48.070**

**County finance committee — Approval of investment policy and debt policy — Rules.**

The county treasurer, the county auditor, and the chair of the county legislative authority, ex officio, shall constitute the county finance committee. The county treasurer shall act as chair of the committee and the county auditor as secretary thereof. The committee shall keep a full and complete record of all its proceedings in appropriate books of record and all such records and all correspondence relating to the committee shall be kept in the office of the county auditor and shall be open to public inspection. The committee shall approve a county investment policy and a debt policy and shall make appropriate rules and regulations for the carrying out of the provisions of RCW 36.48.010 through 36.48.060, not inconsistent with law.

- [36.48.010](#)
- [36.48.040](#)
- [36.48.050](#)
- [36.48.060](#)

Depositaries to be designated by treasurer.  
 Depositaries to be designated by treasurer -- Deposited funds deemed in county treasury.  
 Depositaries to be designated by treasurer -- Treasurer's liability and bond additional.  
 Definition -- "Financial institution."

<b>CE CASH BALANCE AS OF</b>			
<b>September 30, 2024</b>	<b>\$</b>	<b>27,124,322.91</b>	<b>Note: - \$1,172,444.24 for same period 2023</b>
June 30, 2024	\$	28,868,629.60	Note: - \$432,785.16 for same period 2023
March 29, 2024	\$	25,804,027.12	Note: + \$388,933.80 for same period 2023
December 31, 2023	\$	27,361,801.93	Note: + \$864,635.54 for same period 2022
<b>September 30, 2023</b>	<b>\$</b>	<b>28,296,767.15</b>	<b>Note: + \$3,040,391.88 for same period 2022</b>
June 30, 2023	\$	29,301,414.76	Note: + \$2,830,176.92 for same period 2022
March 31, 2023	\$	25,415,093.32	Note: + \$4,009,863.11 for same period 2022
December 31, 2022	\$	26,497,166.39	Note: + \$4,961,209.26 for same period 2021
December 31, 2021	\$	21,535,957.13	Note: + \$5,430,352.61 for same period 2020
December 31, 2020	\$	16,105,604.52	Note: + \$4,029,284.40 for same period 2019
December 31, 2019	\$	12,076,320.12	Note: + \$4,242,643.62 for same period 2018

<b>GENERAL FUND RESERVE AND CONTINGENCY POLICY 2021-034</b>							
Year	2023 Expenditures	Percentage	Policy Balance	9/30/2024	Difference	Less Reserves	
General Operating 2024	\$ 44,999,637.56	15%	\$ 6,749,945.63	\$ 27,124,322.91	\$ 20,374,377.28	\$	12,474,377.28
General Operating 2024	\$ 44,999,637.56	20%	\$ 8,999,927.51	\$ 27,124,322.91	\$ 18,124,395.40	\$	10,224,395.40
General Operating 2024	\$ 44,999,637.56	25%	\$ 11,249,909.39	\$ 27,124,322.91	\$ 15,874,413.52	\$	7,974,413.52

<b>Reserves 2024</b>	
Contingency Reserve	\$ 1,000,000.00
Technology Replacement Reserve	\$ 400,000.00
Equipment & Vehicle Replacement Reserve	\$ 1,000,000.00
Accrued Leave Reserve	\$ 500,000.00
Capital Reserve	\$ 5,000,000.00
<b>Total Reserves</b>	<b>\$ 7,900,000.00</b>

CASH & INVESTMENTS	
TREASURER'S REGULAR CHECKING ACCOUNT COLUMBIA BANK	\$ 19,320,667.69
IMPREST ACCOUNTS	\$ 67,225.00
<b>TREASURER'S INVESTED FUNDS TOTAL (see breakdown below)</b>	<b>\$ 251,409,829.77</b>

TOTAL CASH & INVESTMENTS AS OF September 30, 2024	\$ 270,797,722.46	9/30/2024 COST	9/30/2024 MARKET VALUE	9/30/2024 GAIN/LOSS	9/30/2024 PORTFOLIO %	Rating
<b>INVESTMENT PORTFOLIO</b>	<b>\$ 251,409,829.77</b>	<b>\$ 251,547,011.25</b>	<b>\$ 251,547,011.25</b>	<b>\$ 137,181.48</b>	<b>100.00%</b>	
FEDERAL HOME LOAN BANK (FHLB)	\$ 3,439,816.43	\$ 3,412,426.50	\$ 3,412,426.50	\$ (27,389.93)	1.37%	S&P AA+
FEDERAL FARM CREDIT (FFCB)	\$ 3,620,498.93	\$ 3,640,202.56	\$ 3,640,202.56	\$ 19,703.63	1.44%	S&P AA+
FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA)	\$ 970,836.52	\$ 997,349.30	\$ 997,349.30	\$ 26,512.78	0.39%	S&P AA+
FEDERAL HOME LOAN MORTGAGE COMPANY (FHLMC)	\$ 1,793,397.30	\$ 1,811,296.50	\$ 1,811,296.50	\$ 17,899.20	0.71%	S&P AA+
MUNICIPAL BONDS	\$ 2,001,384.75	\$ 2,109,546.10	\$ 2,109,546.10	\$ 108,161.35	0.80%	S&P A-/AA+
US TREASURIES	\$ 1,971,277.45	\$ 1,963,571.90	\$ 1,963,571.90	\$ (7,705.55)	0.78%	Moody's Aaa
(TREAS DAILY CASH) WA STATE LGIP	\$ 32,847,950.90	\$ 32,847,950.90	\$ 32,847,950.90	\$ -	13.07%	Not Rated
(CO DEPARTMENTS/TAXING DISTRICTS) WA STATE LGIP	\$ 204,764,667.49	\$ 204,764,667.49	\$ 204,764,667.49	\$ -	81.45%	Not Rated
SAVINGS	\$ -	\$ -	\$ -	\$ -	0.00%	PDPC Approved
CERTIFICATE OF DEPOSIT	\$ -	\$ -	\$ -	\$ -	0.00%	PDPC Approved
REGISTERED WARRANTS (INT RATE %)	\$ -	\$ -	\$ -	\$ -	0.00%	Debt Policy Approved

<b>BENCHMARK: 90 Day T-Bill Rate</b>	<b>September 30, 2024</b>	<b>4.64%</b>
Savings		
State Pool Rate	September 30, 2024	5.25%
Market Rate Yield Agency/Treasury	September 30, 2024	1.74%
<b>HISTORIC LGIP POOL RATES</b>	2020-2021	1.72% - .08%
	2022-2023	.09% - 5.20%
	2024	5.20% - 5.25%
<b>FEDERAL RESERVE RATES</b>	2021	.00% - .25%
	2022	.07% - 4.33%
	2023	4.33% - 5.25%
	2024	5.25% - 5%

INVESTMENT INTEREST COLLECTIONS					
YEAR	BUDGETED			COLLECTED	DIFFERENCE
2019	\$ 600,000.00			\$ 882,551.28	\$ 282,551.28
2020	\$ 800,000.00			\$ 436,545.18	\$ (363,454.82)
2021	\$ 500,000.00			\$ 124,051.45	\$ (375,948.55)
2022	\$ 250,000.00			\$ 733,774.76	\$ 483,774.76
2023	\$ 250,000.00			\$ 2,552,376.58	\$ 2,302,376.58
2024 thru 9/30/2024	\$ 900,000.00			\$ 1,939,848.80	\$ 1,039,848.80

TREASURER'S BANKING COSTS*					
YEAR		UMPQUA BANK	BONY MELLON	YEAR PD	
12/1/2018 through 11/30/2019		\$ -	\$ 3,105.00	2019	
12/1/2019 through 11/30/2020		\$ -	\$ 2,595.00	2020	
12/1/2020 through 11/30/2021		\$ -	\$ 2,110.00	2021	
12/1/2021 through 11/30/2022		\$ -	\$ 3,168.00	2022	
12/1/2022 through 11/30/2023		\$ -	\$ 2,833.00	2023	
12/1/2023 through 9/30/2024		\$ -	\$ 3,802.00	2024	

\* Mason County Treasurer keeps a compensating balance of approximately \$8 million with Umpqua Bank to offset banking fees

County Debt Recap

**County Debt Outstanding as of 9/30/2024**

**See detailed report attached**

\* most debt payments have an interest payment June 1  
and a principle & interest payment on December 1

## Finance Committee Business

### OLD BUSINESS:

Skokomish River Ecosystem Restoration Project- Loretta Swanson

9/30/2024 - Update - Lorretta Swanson updated that this project is no longer being considered and will not need county funding.

Belfair Wastewater System Extension Update - Loretta Swanson

9/30/2024 - Update - Lorretta Swanson updated Final Loan amendment was approved 9/24 by Commissioners and is now before the Public Works Board. We will have the final amortization schedule to share after they execute. The final loan contract amount is \$2,648,452.16 after a 5% loan forgiveness in the amount of \$139,392.22. The interest rate is 0.54% for a loan term of 20 years. The Treasurer's Office is awaiting the amortization schedule and signed documents to add loan to the county debt reports and financial statements.

Shetland Road RID (Road Improvement District) - Loretta Swanson/Lisa Frazier

9/30/2024 - Update - Lorretta Swanson updated that the RID was created on August 13th contingent on DNS issued August 15th. The easement conveyances are still underway so road work will not be completed until late spring/early summer 2025. The loan will be needed late 2025 after the final assessment roll hearing. The Treasurer's Office has heard back from two banks that may be interested in financing the RID. Because of the delay in construction, the Treasurer's Office will need to reach again in 2025 to determine financing options.

### NEW BUSINESS

Annual review and approval of Updated Investment Policy - see attached page 62 -77

Review and approval Updated County Held Contract/Promissory Note/Loan Policy - see attached page 78-80

Respectfully Submitted:

*Elisabeth (Lisa) Frazier*

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Mason County Treasurer



Mason County Treasurer  
 Elisabeth (Lisa) Frazier  
 PO Box 429, 411 N 5th Street  
 Shelton, WA 98584  
 360-427-9670 ext 475

Financial Statement  
 September 2024

**001.000000.000.000 CURRENT EXPENSE FUND**

Beginning Cash Balance \$27,116,376.53 ✓

Tax Collections	\$163,119.18
Accounts Receivable/Misc Receipts	\$3,245,106.89
Transfers In	\$0.00

Total Revenue \$3,408,226.07

Accounts Payable/Warrants	\$3,400,279.69
Transfers Out	\$0.00

Total Expense \$3,400,279.69

Ending Cash Balance \$27,124,322.91 ✓

Investment Activity

9/1/2024	Beginning Investments Balance	\$0.00
	Investments Acquired	\$0.00
	Investments Sold	\$0.00
9/30/2024	Ending Investments Balance	\$0.00

**Total Cash and Investments \$27,124,322.91**



Mason County Treasurer  
 Elisabeth (Lisa) Frazier  
 PO Box 429, 411 N 5th Street  
 Shelton, WA 98584  
 360-427-9670 ext 475

Financial Statement  
 September 2024

**800.000000.000.000 TREASURER'S DAILY CASH**

Beginning Cash Balance -\$17,188,449.32

Tax Collections	\$0.00
Accounts Receivable/Misc Receipts	\$0.00
Transfers In	\$10,236,022.64

**Total Revenue** \$10,236,022.64

Accounts Payable/Warrants	\$0.00
Transfers Out	\$12,707,701.64

**Total Expense** \$12,707,701.64

Ending Cash Balance -\$19,660,128.32

**Investment Activity**

<b>9/1/2024</b>	<b>Beginning Investments Balance</b>	\$44,173,483.28	✓
	Investments Acquired	\$12,707,701.64	✓
	Investments Sold	\$10,236,022.64	✓
<b>9/30/2024</b>	<b>Ending Investments Balance</b>	\$46,645,162.28	

**Total Cash and Investments** **\$26,985,033.96**

ACCOUNT TRIAL BALANCE FOR FY24/SEP TO SEP  
FUND 800

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL SRC EFF DATE REFERENCE					
800.000000.000.010.111.40.111400.0000.00.						
CASH IN INVESTMENTS ST POOL		30,840,456.15				
9 14 GEN 09/04/24 INV	INVESTMENT ACQUIRED		6,743,454.74	.00	6,743,454.74	
9 37 GEN 09/05/24 INV	INVESTMENT ACQUIRED		2,583,326.00	.00	9,326,780.74	
9 51 GEN 09/06/24 INV	INVESTMENT LIQUIDATED		.00	4,043,424.20	5,283,356.54	
9 80 GEN 09/10/24 INV	INVESTMENT LIQUIDATED		.00	291,948.86	4,991,407.68	
9 120 GEN 09/11/24 INV	INVESTMENT LIQUIDATED		.00	737,000.00	4,254,407.68	
9 149 GEN 09/13/24 INV	INVESTMENT ACQUIRED		333,943.98	.00	4,588,351.66	
9 207 GEN 09/17/24 INV	INVESTMENT ACQUIRED		847,800.00	.00	5,436,151.66	
9 230 GEN 09/19/24 INV	INVESTMENT LIQUIDATED		.00	2,506,100.00	2,930,051.66	
9 239 GEN 09/20/24 INV	INVESTMENT LIQUIDATED		.00	1,214,523.39	1,715,528.27	
9 341 GEN 09/27/24 INV	INVESTMENT ACQUIRED		31,600.00	.00	1,747,128.27	
9 363 GEN 09/30/24 INV	INVESTMENT ACQUIRED		260,366.48	.00	2,007,494.75	
80000010-111400		30,840,456.15	10,800,491.20	8,792,996.45	2,007,494.75	32,847,950.90
800.000000.000.030.111.40.111400.0000.00.						
CASH IN INVESTMENTS AGENCY BND		13,333,027.13				
9 239 GEN 09/20/24 INV	INVESTMENT ACQUIRED		464,184.25	.00	464,184.25	
80000030-111400		13,333,027.13	464,184.25	.00	464,184.25	13,797,211.38
800.000000.000.040.111.40.111400.0000.00.						
CASH IN INVESTMENTS - REG WARR		.00				
9 120 GEN 09/11/24 INV	INVESTMENT ACQUIRED		1,312,898.68	.00	1,312,898.68	
9 239 GEN 09/20/24 INV	INVESTMENT LIQUIDATED		.00	82,500.00	1,230,398.68	
9 257 GEN 09/23/24 INV	INVESTMENT ACQUIRED		130,127.51	.00	1,360,526.19	
9 363 GEN 09/30/24 INV	INVESTMENT LIQUIDATED		.00	1,360,526.19	.00	
80000040-111400		.00	1,443,026.19	1,443,026.19	.00	.00
<b>TOTALS FOR FUND 800</b>						
TREASURER'S DAILY CASH		44,173,483.28	12,707,701.64	10,236,022.64	2,471,679.00	46,645,162.28
<b>REPORT TOTALS</b>		<b>44,173,483.28</b>	<b>12,707,701.64</b>	<b>10,236,022.64</b>	<b>2,471,679.00</b>	<b>46,645,162.28</b>

\*\* END OF REPORT - Generated by Lisa Frazier \*\*



Investment Statement Balance Sheet

Date: 9/30/2024

BYN MELLON Custodian Statement Investments Held	Treasurer's Cash Sheet Custodial Investments	Difference
\$ 13,797,211.38	\$ 13,797,211.38	\$ -

Difference:

Balanced by: HB



**BNY MELLON**

The Bank of New York Mellon Trust Company, N.A.

## Account Statement

Statement Period 09/01/2024 Through 09/30/2024

Account 00232530 Base Currency = USD  
MASON COUNTY TREASURER

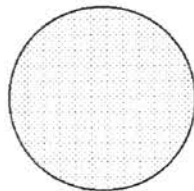
**CLIENT SERVICE MANAGER: LAUREN DEHNER**  
4655 SALISBURY RD STE 300  
AIM-324-0000  
JACKSONVILLE, FL 32256  
904-645-1918  
LAUREN.DEHNER@BNYMELLON.COM

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## Account Overview

Percent of all Investments	Asset Classification	Market Value
100% <input checked="" type="radio"/>	FIXED INCOME	13,934,392.86
100%	<b>TOTAL OF ALL INVESTMENTS</b>	<b>13,934,392.86</b>



## Summary of Assets Held by Asset Classification

Asset Classification	Market Value	Cost	Accrued Income	Estimated Annual Income	Market Yield
FIXED INCOME	13,934,392.86	13,797,211.38	52,940.11	243,018.45	1.74 %
<b>ACCOUNT TOTALS</b>	<b>13,934,392.86</b>	<b>13,797,211.38</b>	<b>52,940.11</b>	<b>243,018.45</b>	<b>1.74 %</b>

## Summary of Cash Transactions by Transaction Category

Transaction Category	Current Period			Year-to-Date	
	Income	Principal	Realized Gains/Losses	Income	Principal
<b>OPENING BALANCE</b>	<b>63,601.75 -</b>	<b>63,601.75</b>		<b>37,286.91 -</b>	<b>37,286.91</b>
INTEREST	32,087.50	0.00	0.00	158,456.50	0.00
MUNICIPAL BOND INTEREST	0.00	0.00	0.00	24,236.98	0.00
SALES AND REDEMPTIONS	0.00	0.00	0.00	2,594.50	3,027,405.50
OTHER CASH ADDITIONS	0.00	466,357.70	0.00	0.00	6,189,288.41



**BNY MELLON**

The Bank of New York Mellon Trust Company, N.A.

Statement Period 09/01/2024 Through 09/30/2024  
Account 00232530 Base Currency = USD  
MASON COUNTY TREASURER

### Summary of Cash Transactions by Transaction Category - Continued

Transaction Category	Current Period			Year-to-Date		
	Income	Principal	Realized Gains/Losses	Income	Principal	Principal
OTHER CASH DISBURSEMENTS	32,087.50 -	0.00	0.00	185,287.98 -	5,951,115.50 -	5,951,115.50 -
PURCHASES	2,173.45 -	464,184.25 -	0.00	28,488.29 -	3,237,090.12 -	3,237,090.12 -
<b>CLOSING BALANCE</b>	<b>65,775.20 -</b>	<b>65,775.20</b>	<b>0.00</b>	<b>65,775.20 -</b>	<b>65,775.20</b>	<b>65,775.20</b>

The above cash transactions summary is provided for information purposes only and may not reflect actual taxable income or deductible expenses as reportable under the Internal Revenue Code.



BNY MELLON

The Bank of New York Mellon Trust Company, N.A.

Statement Period 09/01/2024 Through 09/30/2024  
Account 00232530 Base Currency = USD  
MASON COUNTY TREASURER

### Statement of Assets Held by Asset Classification

Shares/Par Value	Asset Description	Market Price	Market Value	Cost	Average Cost	Accrued Income	Estimated Income	Market Yield
547,000.000	FIXED INCOME FEDERAL FARM CREDIT BANKS FUNDING CORP CUSIP: 3133EMCN0 MATURITY DATE: 10/15/2024 RATE: 0.400% MOODY'S Aaa S&P AA+	99.82800	546,059.16	513,655.43	93.90410	1,008.91	2,188.00	0.40%
250,000.000	FEDERAL FARM CREDIT BANKS FUNDING CORP CUSIP: 3133EK6J0 MATURITY DATE: 11/08/2024 RATE: 1.625% MOODY'S Aaa S&P AA+	99.66200	249,155.00	250,000.00	100.00000	1,613.72	4,062.50	1.63%
250,000.000	FEDERAL FARM CREDIT BANKS FUNDING CORP CUSIP: 3133EMQ08 MATURITY DATE: 11/12/2024 RATE: 0.300% MOODY'S Aaa S&P AA+	99.44300	248,607.50	249,906.75	99.96270	289.58	750.00	0.30%
250,000.000	PIERCE COUNTY SCHOOL DISTRICT NO 10 TACOMA CUSIP: 720424ZS2 MATURITY DATE: 12/01/2024 RATE: 0.693% MOODY'S Aaa S&P AA+	99.34900	248,372.50	234,465.00	93.78600	577.50	1,732.50	0.70%
250,000.000	FEDERAL HOME LOAN MORTGAGE CORP CUSIP: 3134GXGY4 MATURITY DATE: 12/23/2024 RATE: 0.375% MOODY'S Aaa FEDERAL HOME LOAN BANKS CUSIP: 3130AKMR4 MATURITY DATE: 01/15/2025 RATE: 0.330% MOODY'S Aaa S&P AA+	98.99600	247,490.00	250,337.00	100.13480	255.21	937.50	0.38%
250,000.000	FEDERAL HOME LOAN BANKS CUSIP: 3130AUQ98 MATURITY DATE: 02/14/2025 RATE: 5.000% MOODY'S Aaa S&P AA+	98.66300	246,657.50	250,000.00	100.00000	174.17	825.00	0.33%
250,000.000	FEDERAL HOME LOAN BANKS CUSIP: 3130AURR5 MATURITY DATE: 03/14/2025 RATE: 4.250% MOODY'S Aaa S&P AA+	99.86400	249,660.00	249,764.50	99.90580	1,631.94	12,500.00	5.01%
250,000.000	FEDERAL HOME LOAN BANKS CUSIP: 3130AURR5 MATURITY DATE: 03/14/2025 RATE: 4.250% MOODY'S Aaa S&P AA+	99.84700	249,617.50	248,509.25	99.40370	501.74	10,625.00	4.26%

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BNY MELLON

The Bank of New York Mellon Trust Company, N.A.

Statement Period 09/01/2024 Through 09/30/2024  
Account 00232530 Base Currency = USD  
MASON COUNTY TREASURER

Statement of Assets Held by Asset Classification - Continued

Shares/Par Value	Asset Description	Market Price	Market Value	Cost	Average Cost	Accrued Income	Estimated Income	Market Yield
250,000,000	UNITED STATES TREASURY NOTE/BOND CUSIP: 912828ZL7 MATURITY DATE: 04/30/2025 RATE: 0.375% MOODY'S Aaa	97.75600	244,390.00	248,044.25	99.21770	392.32	937.50	0.38%
500,000,000	FEDERAL HOME LOAN MORTGAGE CORP CUSIP: 3134GVYP7 MATURITY DATE: 05/27/2025 RATE: 0.5000% MOODY'S Aaa	97.57200	487,860.00	499,013.50	99.80270	861.11	2,500.00	0.51%
270,000,000	FEDERAL NATIONAL MORTGAGE ASSOCIATION CUSIP: 3135G04Z3 MATURITY DATE: 06/17/2025 RATE: 0.5000% MOODY'S Aaa	97.43600	263,077.20	249,359.58	92.35540	390.00	1,350.00	0.51%
550,000,000	FEDERAL HOME LOAN MORTGAGE CORP CUSIP: 3137EAEU9 MATURITY DATE: 07/21/2025 RATE: 0.375% MOODY'S Aaa	97.12800	534,204.00	497,079.55	90.37810	401.04	2,062.50	0.39%
250,000,000	FEDERAL NATIONAL MORTGAGE ASSOCIATION CUSIP: 3135G05X7 MATURITY DATE: 08/25/2025 RATE: 0.375% MOODY'S Aaa	96.76100	241,902.50	246,443.75	98.57750	93.75	937.50	0.39%
250,000,000	FEDERAL HOME LOAN MORTGAGE CORP CUSIP: 3137EAEX3 MATURITY DATE: 09/23/2025 RATE: 0.375% MOODY'S Aaa	96.54100	241,352.50	249,817.25	99.92690	20.83	937.50	0.39%
250,000,000	FEDERAL FARM CREDIT BANKS FUNDING CORP CUSIP: 3133EHHR5 MATURITY DATE: 11/17/2025 RATE: 2.620% MOODY'S Aaa	98.82300	247,057.50	242,354.75	96.94190	2,438.06	6,550.00	2.65%
600,000,000	PIERCE COUNTY SCHOOL DISTRICT NO 10 TACOMA CUSIP: 720424ZT0 MATURITY DATE: 12/01/2025 RATE: 0.843% MOODY'S Aaa	96.35800	578,148.00	545,472.00	90.91200	1,686.00	5,058.00	0.87%
250,000,000	UNITED STATES TREASURY NOTE/BOND CUSIP: 91282C8C4 MATURITY DATE: 12/31/2025	95.80500	239,512.50	247,578.75	99.03150	236.92	937.50	0.39%

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**BNY MELLON**

The Bank of New York Mellon Trust Company, N.A.

Statement Period 09/01/2024 Through 09/30/2024  
Account 00232530 Base Currency = USD  
MASON COUNTY TREASURER

### Statement of Assets Held by Asset Classification - Continued

Shares/Par Value	Asset Description	Market Price	Market Value	Cost	Average Cost	Accrued Income	Estimated Income	Market Yield
250,000,000	RATE: 0.375% MOODY'S Aaa FEDERAL FARM CREDIT BANKS FUNDING CORP CUSIP: 3133EMQX3 MATURITY DATE: 02/17/2026 RATE: 0.590% MOODY'S Aaa	95.48400	238,710.00	249,863.75	99.94550	180.28	1,475.00	0.62%
250,000,000	S&P AA+ FEDERAL HOME LOAN BANKS CUSIP: 3130ALEV6 MATURITY DATE: 03/04/2026 RATE: 0.800% MOODY'S Aaa	95.73600	239,340.00	249,280.25	99.71210	150.00	2,000.00	0.84%
250,000,000	S&P AA+ FEDERAL FARM CREDIT BANKS FUNDING CORP CUSIP: 3133EPWD3 MATURITY DATE: 04/20/2026 RATE: 4.875% MOODY'S Aaa	101.58500	253,962.50	248,868.75	99.54750	5,450.52	12,187.50	4.80%
250,000,000	S&P AA+ UNITED STATES TREASURY STRIP COUPON CUSIP: 912833LZ1 MATURITY DATE: 05/15/2026 RATE: 0.000%	94.03400	244,488.40	250,182.00	96.22385	0.00	0.00	0.00%
500,000,000	FEDERAL HOME LOAN BANKS CUSIP: 3130AMM41 MATURITY DATE: 06/16/2026 RATE: 1.000% MOODY'S Aaa	95.34900	476,745.00	500,000.00	100.00000	1,458.33	5,000.00	1.05%
300,000,000	S&P AA+ FEDERAL HOME LOAN MORTGAGE CORP CUSIP: 3134H1V42 MATURITY DATE: 06/23/2026 RATE: 4.375% MOODY'S Aaa	100.13000	300,390.00	297,150.00	99.05000	4,666.67	13,125.00	4.37%
300,000,000	S&P AA+ UNITED STATES TREASURY NOTE/BOND CUSIP: 91282CCJ8 MATURITY DATE: 06/30/2026 RATE: 0.875% MOODY'S Aaa	95.26200	285,786.00	269,024.70	89.67490	663.38	2,625.00	0.92%
500,000,000	FEDERAL HOME LOAN BANKS CUSIP: 3130ANNE0 MATURITY DATE: 08/12/2026 RATE: 1.000% MOODY'S Aaa	94.90700	474,535.00	495,407.50	99.08150	680.56	5,000.00	1.05%
250,000,000	S&P AA+ UNITED STATES TREASURY NOTE/BOND CUSIP: 91282CCZ2 MATURITY DATE: 09/30/2026	94.70700	236,767.50	248,490.00	99.39600	6.01	2,187.50	0.92%

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**Statement of Assets Held by Asset Classification - Continued**

Shares/Par Value	Asset Description	Market Price	Market Value	Cost	Average Cost	Accrued Income	Estimated Income	Market Yield
500,000,000	RATE: 0.875% MOODY'S Aaa FEDERAL FARM CREDIT BANKS FUNDING CORP CUSIP: 3133EENDC1 MATURITY DATE: 11/03/2026 RATE: 1.330% MOODY'S Aaa	95.03900	475,195.00	500,000.00	100.00000	2,733.89	6,650.00	1.40%
250,000,000	S&P AA+ FEDERAL NATIONAL MORTGAGE ASSOCIATION CUSIP: 3135G06L2 MATURITY DATE: 12/18/2026 RATE: 0.875% MOODY'S Aaa	94.01200	235,030.00	226,911.75	90.76470	625.87	2,187.50	0.93%
320,000,000	S&P AA+ FEDERAL FARM CREDIT BANKS FUNDING CORP CUSIP: 3133EPW76 MATURITY DATE: 01/19/2027 RATE: 3.875% MOODY'S Aaa	100.51200	321,638.40	315,392.00	98.56000	2,480.00	12,400.00	3.86%
275,000,000	S&P AA+ FEDERAL HOME LOAN BANKS CUSIP: 3130AL5A8 MATURITY DATE: 02/26/2027 RATE: 0.900% MOODY'S Aaa	93.22800	256,377.00	248,404.48	90.32890	240.63	2,475.00	0.97%
550,000,000	S&P AA+ FEDERAL FARM CREDIT BANKS FUNDING CORP CUSIP: 3133EPEE1 MATURITY DATE: 03/29/2027 RATE: 4.000% MOODY'S Aaa	100.85500	554,702.50	550,979.00	100.17800	122.22	22,000.00	3.97%
145,000,000	S&P AA+ UNIVERSITY OF WASHINGTON CUSIP: 91523NUE4 MATURITY DATE: 04/01/2027 RATE: 1.669% MOODY'S Aaa	94.48800	137,007.60	133,749.45	92.24100	1,210.03	2,420.05	1.77%
420,000,000	S&P AA+ UNIVERSITY OF WASHINGTON CUSIP: 91523NWF9 MATURITY DATE: 04/01/2027 RATE: 0.972% MOODY'S Aaa	92.84500	389,949.00	367,222.80	87.43400	2,041.20	4,082.40	1.05%
250,000,000	S&P AA+ FEDERAL HOME LOAN BANKS CUSIP: 3130ARJM4 MATURITY DATE: 04/21/2027 RATE: 3.000% MOODY'S Aaa	98.07600	245,190.00	250,000.00	100.00000	3,333.33	7,500.00	3.06%



BNY MELLON

The Bank of New York Mellon Trust Company, N.A.

Statement Period 09/01/2024 Through 09/30/2024  
Account 00232530 Base Currency = USD  
MASON COUNTY TREASURER

Statement of Assets Held by Asset Classification - Continued

Shares/Par Value	Asset Description	Market Price	Market Value	Cost	Average Cost	Accrued Income	Estimated Income	Market Yield
250,000.000	FEDERAL HOME LOAN BANKS CUSIP: 3130ARYA3 MATURITY DATE: 09/26/2027 RATE: 4.000% MOODY'S Aaa	99.84500	249,612.50	243,886.25	97.54650	3,472.22	10,000.00	4.01%
300,000.000	S&P AA+ COUNTY OF KING WA SEWER REVENUE CUSIP: 498290DC8 MATURITY DATE: 07/01/2027 RATE: 1.195% MOODY'S Aa1	93.64300	280,929.00	266,268.00	88.75600	886.25	3,585.00	1.28%
450,000.000	S&P AA+ FEDERAL HOME LOAN BANKS CUSIP: 3130AT2T3 MATURITY DATE: 08/25/2027 RATE: 4.000% MOODY'S Aaa	99.90000	449,550.00	445,462.20	98.99160	1,800.00	18,000.00	4.00%
500,000.000	S&P AA+ FEDERAL FARM CREDIT BANKS FUNDING CORP CUSIP: 3133ENQ29 MATURITY DATE: 09/29/2027 RATE: 4.000% MOODY'S Aaa	101.02300	505,115.00	499,478.50	99.89570	111.11	20,000.00	3.96%
280,000.000	S&P AA+ FEDERAL NATIONAL MORTGAGE ASSOCIATION CUSIP: 3135G05Y5 MATURITY DATE: 10/08/2027 RATE: 0.750% MOODY'S Aaa	91.90700	257,339.60	248,121.44	88.61480	1,009.17	2,100.00	0.82%
250,000.000	S&P AA+ UNITED STATES TREASURY NOTE/BOND CUSIP: 91282CFZ9 MATURITY DATE: 11/30/2027 RATE: 3.875% MOODY'S Aaa	100.84000	252,100.00	243,773.50	97.50940	3,255.64	9,687.50	3.84%
300,000.000	FEDERAL HOME LOAN BANKS CUSIP: 3130AP2V6 MATURITY DATE: 12/30/2027 RATE: 1.100% MOODY'S Aaa	91.71400	275,142.00	259,122.00	86.37400	9.17	3,300.00	1.20%
500,000.000	S&P AA+ GRANT COUNTY PUBLIC UTILITY DISTRICT NO 2 PRIEST RAPIDS HYDROELECTRIC PROJECT CUSIP: 387883YL9 MATURITY DATE: 01/01/2028 RATE: 2.378% MOODY'S Aa3	95.02800	475,140.00	454,207.50	90.84150	2,972.50	11,890.00	2.50%
250,000.000	S&P AA UNITED STATES TREASURY NOTE/BOND CUSIP: 91282CBS9	92.37100	230,927.50	232,669.50	93.06780	8.59	3,125.00	1.35%





BNY MELLON

The Bank of New York Mellon Trust Company, N.A.

Statement Period 09/01/2024 Through 09/30/2024  
Account 00232530 Base Currency = USD  
MASON COUNTY TREASURER

Statement of Assets Held by Asset Classification - Continued

Shares/Par Value	Asset Description	Market Price	Market Value	Cost	Average Cost	Accrued Income	Estimated Income	Market Yield
	MATURITY DATE: 03/31/2028 RATE: 1.250%							
	MOODY'S Aaa							
	UNITED STATES TREASURY NOTE/BOND	91.84000	229,600.00	231,514.75	92.60590	789.74	3,125.00	1.36%
	CUSIP: 91282CCH2							
	MATURITY DATE: 06/30/2028							
	RATE: 1.250%							
	MOODY'S Aaa							
<b>Total FIXED INCOME</b>			<b>13,934,392.86</b>	<b>13,797,211.38</b>		<b>52,940.11</b>	<b>243,018.45</b>	<b>1.74%</b>
<b>ACCOUNT TOTALS</b>			<b>13,934,392.86</b>	<b>13,797,211.38</b>		<b>52,940.11</b>	<b>243,018.45</b>	<b>1.74%</b>
Total Market Value Plus Total Accrued Income			13,987,332.97					

Statement of Transactions by Transaction Date

Transaction Date	Transaction Description	Income	Principal	Cost	Realized Gains/Losses
09/01/24	<b>ACCOUNT OPENING PERIOD BALANCE</b>	63,601.75-	63,601.75	13,333,027.13	
09/04/24	Interest FEDERAL HOME LOAN BANKS RATE: 0.800% MATURITY: 03/04/26 TRADE DATE 09/04/24 SET/DATE 09/04/24 CUSIP 3130ALEY6 250,000.000 SHARES Cash Debit	1,000.00	0.00	0.00	0.00
09/04/24	BNF: MASON COUNTY TREASURER NOTPROVIDED DETAIL: NET ACTIVITY OF 09.04.24 CREDIT MAS DETAIL: ON COUNTY TREASURER NET ACTIVITY OF A/C WITH: UMPQUA BAN K 97258, OR, US	1,000.00-	0.00	0.00	0.00
09/04/24	<b>ACCOUNT CLOSING DAILY BALANCE</b>	63,601.75-	63,601.75	13,333,027.13	0.00
09/16/24	Interest FEDERAL HOME LOAN BANKS RATE: 4.250% MATURITY: 03/14/25 TRADE DATE 09/14/24 SET/DATE 09/14/24 CUSIP 3130AURS5 250,000.000 SHARES Cash Debit	5,312.50	0.00	0.00	0.00
09/16/24	BNF: MASON COUNTY TREASURER NOTPROVIDED DETAIL: NET ACTIVITY OF 09.16.24 CREDIT	5,312.50-	0.00	0.00	0.00



BNY MELLON

The Bank of New York Mellon Trust Company, N.A.

Statement Period 09/01/2024 Through 09/30/2024  
Account 00232530 Base Currency = USD  
MASON COUNTY TREASURER

Statement of Transactions by Transaction Date - Continued

Transaction Date	Transaction Description	Income	Principal	Cost	Realized Gains/Losses
09/16/24	MAS DETAIL: ON COUNTY TREASURER NET ACTIVITY OF A/C WITH: UMPQUA BAN K 97035,OR,US				
09/16/24	<b>ACCOUNT CLOSING DAILY BALANCE</b>	63,601.75-	63,601.75	13,333,027.13	0.00
09/20/24	Purchase UNITED STATES TREASURY NOTE/BOND RATE: 1.250% MATURITY: 03/31/28 TRADE DATE 09/18/24 SET/DATE 09/20/24 CUSIP 91282C8BS9	1,477.12-	232,669.50-	232,669.50	0.00
09/20/24	Purchase 250,000,000 SHARES UNITED STATES TREASURY NOTE/BOND RATE: 1.250% MATURITY: 06/30/28 TRADE DATE 09/18/24 SET/DATE 09/20/24 CUSIP 91282CCH2	696.33-	231,514.75-	231,514.75	0.00
09/20/24	Cash Credit ORD CUST: 7000799739 MASON COUNTY TREASURER 411 N 5TH BLDG 1 ORD INST: UMPQU56PXXX UMPQUA BANK 97035,OR,US DETAIL: MASON COUNTY TREASURER ATTN: LAURENDEHNER DETAIL: /BNF/MASON COUNTY TREASURER ATTN: LAURENDEHNER IMA:20240920MMQFMPCGD000144 FTS:UPP240920 DCLABIH	0.00	466,357.70	0.00	0.00
09/20/24	<b>ACCOUNT CLOSING DAILY BALANCE</b>	65,775.20-	65,775.20	13,797,211.38	0.00
09/23/24	Interest FEDERAL HOME LOAN MORTGAGE CORP RATE: 0.375% MATURITY: 09/23/25 TRADE DATE 09/23/24 SET/DATE 09/23/24 CUSIP 3137EAEX3	468.75	0.00	0.00	0.00
09/23/24	250,000,000 SHARES Cash Debit BNF: MASON COUNTY TREASURER NOTPROVIDED DETAIL: NET ACTIVITY OF 09.23.24 CREDIT MAS DETAIL: ON COUNTY TREASURER NET ACTIVITY OF A/C WITH: UMPQUA BAN K 97035,OR,US	468.75-	0.00	0.00	0.00



BNY MELLON

The Bank of New York Mellon Trust Company, N.A.

Statement Period 09/01/2024 Through 09/30/2024  
Account 00232530 Base Currency = USD  
MASON COUNTY TREASURER

### Statement of Transactions by Transaction Date - Continued

Transaction Date	Transaction Description	Income	Principal	Cost	Realized Gains/Losses
09/23/24	ACCOUNT CLOSING DAILY BALANCE	65,775.20-	65,775.20	13,797,211.38	0.00
09/30/24	Interest FEDERAL HOME LOAN BANKS RATE: 1.100% MATURITY: 12/30/27 TRADE DATE 09/30/24 SET/DATE 09/30/24 CUSIP 3130AP2V6 300,000,000 SHARES	1,650.00	0.00	0.00	0.00
09/30/24	Interest FEDERAL FARM CREDIT BANKS FUNDING CORP RATE: 4.000% MATURITY: 09/29/27 TRADE DATE 09/29/24 SET/DATE 09/29/24 CUSIP 3133ENQ29 500,000,000 SHARES	10,000.00	0.00	0.00	0.00
09/30/24	Interest FEDERAL FARM CREDIT BANKS FUNDING CORP RATE: 4.000% MATURITY: 03/29/27 TRADE DATE 09/29/24 SET/DATE 09/29/24 CUSIP 3133EPEE1 550,000,000 SHARES	11,000.00	0.00	0.00	0.00
09/30/24	Interest UNITED STATES TREASURY NOTE/BOND RATE: 1.250% MATURITY: 03/31/28 TRADE DATE 09/30/24 SET/DATE 09/30/24 CUSIP 91282C8B9 250,000,000 SHARES	1,562.50	0.00	0.00	0.00
09/30/24	Interest UNITED STATES TREASURY NOTE/BOND RATE: 0.875% MATURITY: 09/30/26 TRADE DATE 09/30/24 SET/DATE 09/30/24 CUSIP 91282CCZ2 250,000,000 SHARES	1,093.75	0.00	0.00	0.00
09/30/24	Cash Debit BNF: MASON COUNTY TREASURER NOTPROVIDED DETAIL: NET ACTIVITY OF 09.30.24 CREDIT MAS DETAIL: ON COUNTY TREASURER NET ACTIVITY OF A/C WITH: UMPQUA BAN K 97035.OR.US	25,306.25-	0.00	0.00	0.00
09/30/24	ACCOUNT CLOSING DAILY BALANCE	65,775.20-	65,775.20	13,797,211.38	0.00
09/30/24	ACCOUNT CLOSING PERIOD BALANCE	65,775.20-	65,775.20	13,797,211.38	0.00

Cumulative realized capital gain and loss position from 12/31/2023 for securities held in principal of account:



**BNY MELLON**

The Bank of New York Mellon Trust Company, N.A.

Statement Period 09/01/2024 Through 09/30/2024  
Account 00232530 Base Currency = USD  
MASON COUNTY TREASURER

### Statement of Transactions by Transaction Date - Continued

Transaction Date	Transaction Description	Income	Principal	Cost	Realized Gains/Losses
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Short Term:	50.00 *	Long Term:	27,036.25 *
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\* The above gain and loss position does not include transactions where tax cost information is incomplete or unavailable.

Cash and securities set forth on this Account Statement are held by The Bank of New York Mellon, an affiliate of The Bank of New York Mellon Trust Company, N.A. In addition, The Bank of New York Mellon Trust Company, N.A. may utilize subsidiaries and affiliates to provide services and certain products to the Account. Subsidiaries and affiliates may be compensated for their services and products.

The value of securities set forth on this Account Statement are obtained by The Bank of New York Mellon Trust Company, N.A., from its affiliate, The Bank of New York Mellon which determines such values for Corporate Trust on the basis of market prices and information obtained by The Bank of New York Mellon from unaffiliated third parties (including independent pricing vendors) ("third party pricing services"). The Bank of New York Mellon has not verified such market values or information and makes no assurances as to the accuracy or correctness of such market values or information or that the market values set forth on this Account Statement reflect the value of the securities that can be realized upon the sale of such securities. In addition, the market values for the securities set forth in this Account Statement may differ from the market prices and information for the same securities used by other business units of The Bank of New York Mellon Trust Company, N.A., The Bank of New York Mellon or their respective subsidiaries or affiliates based upon market prices and information received from other third party pricing services utilized by such other business units. Corporate Trust does not compare its market values with those used by, or reconcile different market values used by, other business units of The Bank of New York Mellon Trust Company, N.A., The Bank of New York Mellon or their respective subsidiaries or affiliates. Neither The Bank of New York Mellon Trust Company, N.A. nor The Bank of New York Mellon shall be liable for any loss, damage or expense incurred as a result of or arising from or related to the market values or information provided by third party pricing services or the differences in market prices or information provided by other third party pricing services.

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Mason County, WA

Investment Activity Effective Date From: 9/1/2024 to 9/30/2024

Fund Code	Account Name	Account Description	Beginning Balance	Investments Acquired	Investments Liquidated	Ending Balance
800-000000-000-030	TREASURER DAILY CASH - AGENCY	CASH IN INVESTMENTS AGENCY BND	13,333,027.13	464,184.25	0.00	13,797,211.38
<b>Grand Total</b>			<b>13,333,027.13</b>	<b>464,184.25</b>	<b>0.00</b>	<b>13,797,211.38</b>

Investment Statement Balance Sheet

Date: 9/30/2024

Local Government Investment

Pool (LGIP) Statement	Treasurer's Cash Sheet	
Investments	LGIP Investments	Difference
\$ 238,639,588.76	\$ 237,612,618.39	\$ (1,026,970.37)

Difference:  
September Investment Interest Earned

Balanced by: HB

Local Government Investment Pool  
**Statement of Account for No: 10230**  
Primary Account  
September 2024

LISA FRAZIER  
MASON COUNTY  
PO BOX 429  
SHELTON, WA 98584-8584

32,847,950.90  
+204,764,667.49  
=237,612,618.39

Date	Description	Comment	Deposits	Withdrawals	Balance
09/01/2024	Beginning Balance				235,826,899.43
09/04/2024	Deposit		7,000,000.00		242,826,899.43
09/05/2024	Deposit		1,500,000.00		244,326,899.43
09/06/2024	Withdrawal			4,000,000.00	240,326,899.43
09/11/2024	Withdrawal			1,171,000.00	239,155,899.43
09/13/2024	Deposit		456,718.96		239,612,618.39
09/17/2024	Deposit		2,000,000.00		241,612,618.39
09/19/2024	Withdrawal			2,500,000.00	239,112,618.39
09/20/2024	Withdrawal			1,500,000.00	237,612,618.39
09/30/2024	Month End Balance				237,612,618.39
	September Earnings	Daily Factor Earnings	1,026,970.37		
	Net Ending Balance				238,639,588.76

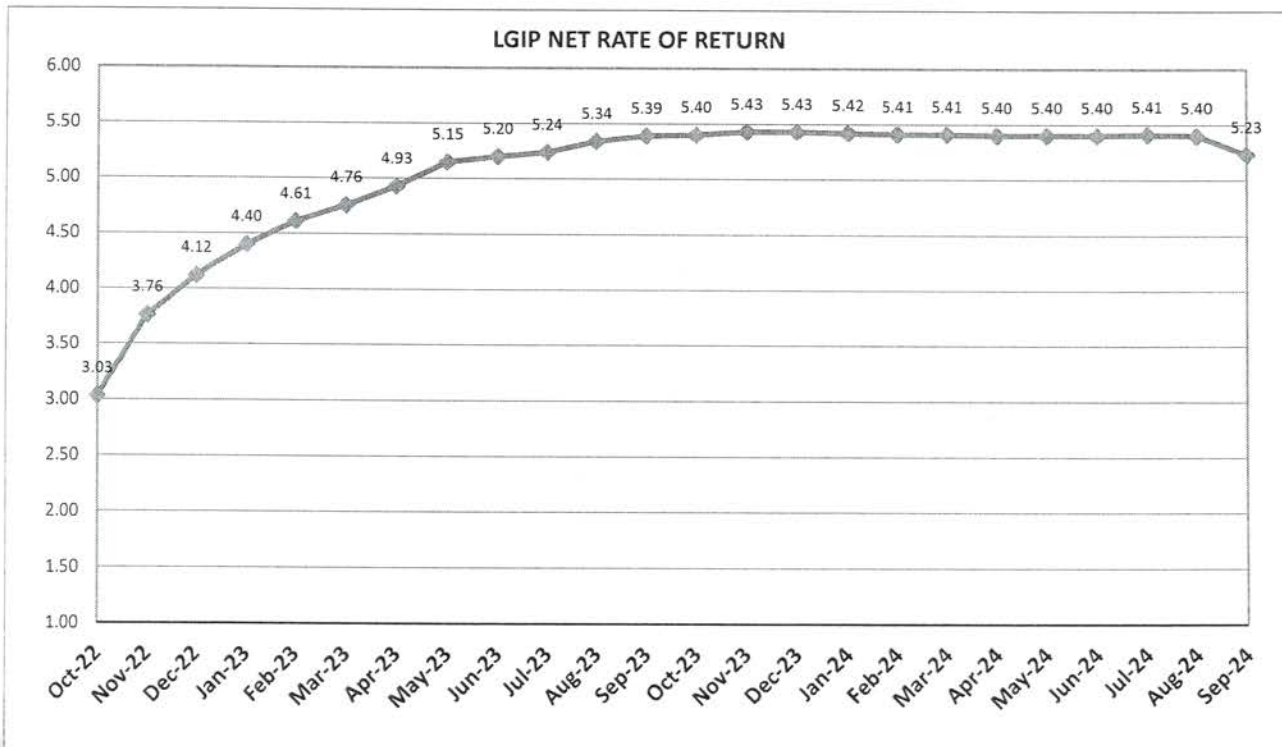
**Account Summary**

Beginning Balance:	235,826,899.43	Gross Earnings:	1,028,091.73
Deposits:	10,956,718.96	Administrative Fee:	1,121.36
Withdrawals:	9,171,000.00	Net Earnings:	1,026,970.37
Month End Balance:	237,612,618.39		
Administrative Fee Rate:	0.0057 %	Net Ending Balance:	238,639,588.76
Gross Earnings Rate:	5.2343 %		
Net Earnings Rate:	5.2286 %	Average Daily Balance:	238,970,264.14

**WASHINGTON STATE  
LOCAL GOVERNMENT INVESTMENT POOL  
September 30, 2024**

Investment Type	Average Balance	Sep-24	Average Balance	2024
	Sep-24	Percentage	CY 2024	Percentage
Agency Bullets	129,916,497.10	0.53%	14,224,433.99	0.06%
Agency Discount Notes	272,559,600.69	1.11%	270,419,688.87	1.10%
Agency Floating Rate Notes	5,073,394,801.22	20.68%	4,461,877,695.81	18.18%
Agency Variable Rate Notes	0.00	0.00%	0.00	0.00%
Certificates of Deposit	93,250,000.00	0.38%	120,861,313.87	0.49%
IB Bank Deposit	4,538,372,436.96	18.50%	4,362,545,072.90	17.78%
Repurchase Agreements	7,439,166,666.66	30.32%	6,510,018,248.09	26.53%
SOFR Floating Rate Notes	0.00	0.00%	0.00	0.00%
Supras - Bullets	0.00	0.00%	0.00	0.00%
Supras - Discount Notes	32,975,555.56	0.13%	336,132,844.89	1.37%
Supras- Floating Rate Notes	0.00	0.00%	0.00	0.00%
Supras - Variables	0.00	0.00%	0.00	0.00%
Term Repurchase Agreements	0.00	0.00%	351,094,890.51	1.43%
U.S. Treasury Securities	5,972,044,176.30	24.34%	6,987,820,252.16	28.48%
US Treasury Floating Rate Notes	980,948,374.20	4.00%	1,123,609,205.88	4.58%
<b>Total Avg Daily Balance</b>	<b>24,532,628,108.69</b>	<b>100.00%</b>	<b>24,538,603,646.97</b>	<b>100.00%</b>

Avg Days to Maturity                      14 days



\* Rates are calculated on a 365-day basis



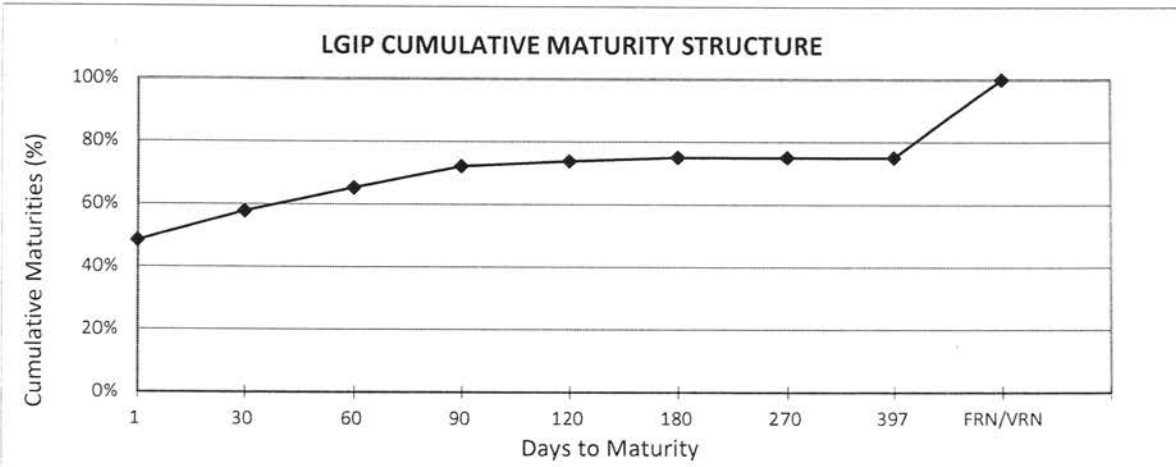
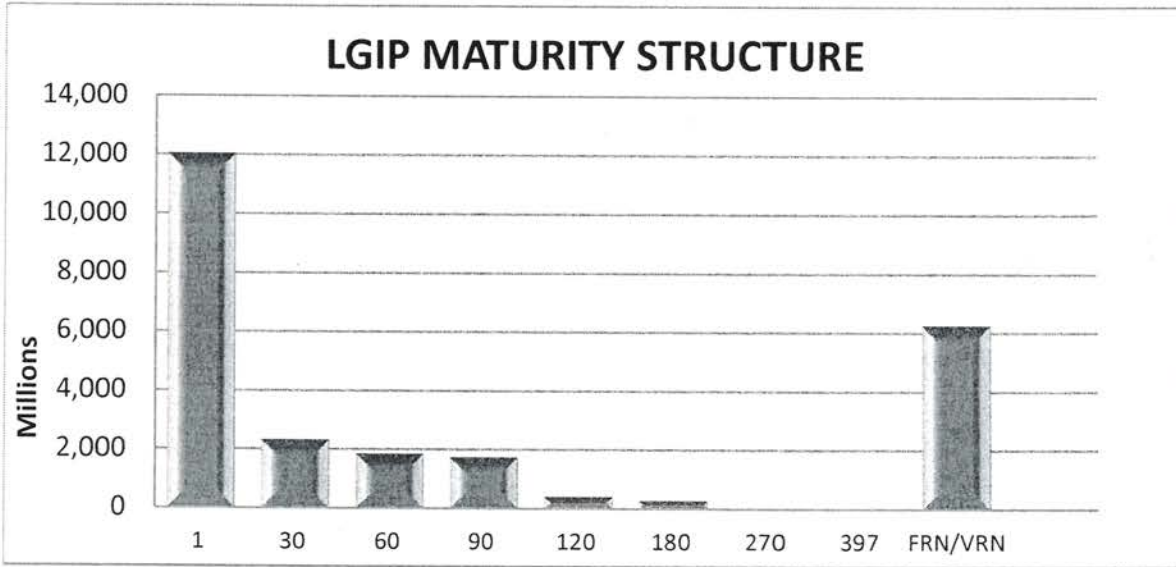
**WASHINGTON STATE  
LOCAL GOVERNMENT INVESTMENT POOL**

September 30, 2024

<u>DAYS TO MATURITY</u>	<u>\$ MATURING (PAR VALUE)*</u>	<u>% MATURING</u>	<u>CUMULATIVE % MATURING</u>
1	12,036.64	48.4%	48.4%
2-30	2,325.00	9.3%	57.7%
31-60	1,858.30	7.5%	65.2%
61-90	1,745.00	7.0%	72.2%
91-120	413.25	1.7%	73.8%
121-180	285.00	1.1%	75.0%
181-270	0.00	0.0%	75.0%
271-397	0.00	0.0%	75.0%
FRN/VRN	6,230.00	25.0%	100.0%

**PORTFOLIO TOTAL:** 24,893.19

\* Amounts in millions of dollars



Mason County, WA

Investment Activity LGIP Effective Date From: 9/1/2024 to 9/30/2024

Fund Code	Account Name	Account Description	Beginning Balance	Investments Acquired	Investments Liquidated	Ending Balance
103-000000-000-000	RURAL SALES & USE TAX FUND	CASH IN INVESTMENTS	2,625,060.00	23,000.00	0.00	2,648,060.00
104-000000-000-000	AUDITOR'S O&M FUND	CASH IN INVESTMENTS	400,000.00	0.00	0.00	400,000.00
105-000000-000-000	COUNTY ROAD	CASH IN INVESTMENTS	13,386,125.00	0.00	708,000.00	12,678,125.00
106-000000-000-000	PATHS & TRAILS RESERVE	CASH IN INVESTMENTS	165,000.00	0.00	0.00	165,000.00
109-000000-000-000	ELECTION EQUIPMENT HOLDING FND	CASH IN INVESTMENTS	115,679.53	0.00	0.00	115,679.53
117-000000-000-000	COMMUNITY SUPPORT SERVICES	CASH IN INVESTMENTS	1,472,000.00	0.00	0.00	1,472,000.00
118-000000-000-000	ABATEMENT/REPAIR/DEMOLITION	CASH IN INVESTMENTS	299,942.00	2,500.00	0.00	302,442.00
120-000000-000-000	REET ELECTRONIC TECHNOLOGY	CASH IN INVESTMENTS	76,820.00	1,800.00	0.00	78,620.00
150-000000-000-000	PUBLIC HEALTH FUND	CASH IN INVESTMENTS	4,441,000.00	0.00	0.00	4,441,000.00
155-000000-000-000	MASON COUNTY	CASH IN INVESTMENTS	1,692,000.00	0.00	29,000.00	1,663,000.00
163-000000-000-000	LODGING TAX (HOTEL/MOTEL)	CASH IN INVESTMENTS	1,722,000.00	86,000.00	0.00	1,808,000.00
164-000000-000-000	MENTAL HEALTH	CASH IN INVESTMENTS	2,440,661.00	140,000.00	0.00	2,580,661.00
180-000000-000-000	TREASURER'S M&O FUND	CASH IN INVESTMENTS	210,000.00	0.00	0.00	210,000.00
190-000000-000-000	VETERAN'S ASSISTANCE FUND	CASH IN INVESTMENTS	262,034.00	5,000.00	1,200.00	265,834.00
194-000000-000-000	MASON LAKE AQUATIC WEEDS MGMT	CASH IN INVESTMENTS	121,268.00	1,900.00	0.00	123,168.00
195-000000-000-000	MASON COUNTY	CASH IN INVESTMENTS	16,721.00	0.00	0.00	16,721.00
199-000000-000-000	ISLAND LAKE MGMT DISTRICT #1	CASH IN INVESTMENTS	13,291.00	0.00	0.00	13,291.00
205-000000-000-000	PUBLIC WKS FACILITY BOND '07	CASH IN INVESTMENTS	105,608.00	0.00	0.00	105,608.00
215-000000-000-000	MASON CTY LTGO 2013 BOND	CASH IN INVESTMENTS - POOL	174,364.00	1,700.00	0.00	176,064.00
250-000000-000-000	MC 2008 LTGO BOND FUND	CASH IN INVESTMENTS	256,018.00	2,300.00	0.00	258,318.00
350-000000-000-000	REET 1 CAPITAL IMPROVEMENTS	CASH IN INVESTMENTS	2,293,990.00	140,000.00	0.00	2,433,990.00
351-000000-000-000	REET 2 CAPITAL IMPROVEMENTS	CASH IN INVESTMENTS	5,944,658.00	250,000.00	0.00	6,194,658.00
402-000000-000-000	MASON COUNTY LANDFILL	CASH IN INVESTMENTS	3,831,400.00	400,000.00	0.00	4,231,400.00
403-000000-000-000	N.BAY/CASE INLET UTILITY	CASH IN INVESTMENTS	3,055,839.00	60,000.00	0.00	3,115,839.00
412-000000-000-000	BEARDS COVE WATER	CASH IN INVESTMENTS	637,000.00	0.00	0.00	637,000.00
413-000000-000-000	BELFAIR WW & WATER RECLAMATION	CASH IN INVESTMENTS	5,104,840.98	0.00	0.00	5,104,840.98
428-000000-000-000	CUM RESERVE LANDFILL	CASH IN INVESTMENTS	444,960.00	3,000.00	4,700.00	443,260.00
501-000000-000-000	EQUIPMENT RENTAL & REVOLVING	CASH IN INVESTMENTS	5,483,000.00	35,000.00	0.00	5,518,000.00
662-001010-000-000	CEMETERY DISTRICT #1	CASH IN INVESTMENTS	92,000.00	0.00	0.00	92,000.00
665-004020-000-000	FIRE DISTRICT #4 RESERVE FUND	CASH IN INVESTMENTS	461.92	0.00	0.00	461.92
665-005020-000-000	FIRE DISTRICT #5 RESERVE FUND	CASH IN INVESTMENTS	744,179.71	0.00	0.00	744,179.71
665-005040-000-000	FIRE DISTRICT #5 EMS FUND	CASH IN INVESTMENTS	1,267,801.10	0.00	0.00	1,267,801.10
665-006020-000-000	FIRE DISTRICT #6 RESERVE FUND	CASH IN INVESTMENTS	125,419.63	0.00	0.00	125,419.63
665-010010-000-000	FIRE DISTRICT #10 EXPENSE	CASH IN INVESTMENTS - POOL	2,486,184.18	0.00	209,768.00	2,276,416.18
665-010030-000-000	FIRE DIST #10 CONSTR FUND	CASH IN INVESTMENTS	16,448.44	0.00	0.00	16,448.44
665-012010-000-000	FIRE DISTRICT #12 EXPENSE FUND	CASH IN INVESTMENTS	3,000.00	0.00	0.00	3,000.00
665-012020-000-000	FIRE DISTRICT #12 RESERVE FUND	CASH IN INVESTMENTS	18,726.64	0.00	0.00	18,726.64
665-012040-000-000	FIRE DISTRICT #12 EMS FUND	CASH IN INVESTMENTS	9,765.38	0.00	0.00	9,765.38
665-012060-000-000	FIRE DISTRICT #12 BOND FUND	CASH IN INVESTMENTS	3,301.67	0.00	0.00	3,301.67

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Mason County, WA

Investment Activity LGIP Effective Date From: 9/1/2024 to 9/30/2024

Account Number	Description	2,131.03	0.00	0.00	2,131.03
665-013020-000-000	FIRE DISTRICT #13 RESERVE FUND				
665-016010-000-000	FIRE DISTRICT #16 EXPENSE FUND	5,248.67	0.00	0.00	5,248.67
665-016020-000-000	FIRE DISTRICT #16 RESERVE FUND	50,942.08	0.00	0.00	50,942.08
665-016040-000-000	FIRE DISTRICT #16 EMS FUND	700.00	0.00	0.00	700.00
665-017010-000-000	FIRE DISTRICT #17 EXPENSE FUND	30,531.68	0.00	0.00	30,531.68
665-017040-000-000	FIRE DISTRICT #17 EMS FUND	86,665.44	0.00	0.00	86,665.44
665-018010-000-000	FIRE DISTRICT #18 EXPENSE FUND	144,511.04	0.00	0.00	144,511.04
665-018020-000-000	FIRE DISTRICT #18 RESERVE FUND	137,916.00	0.00	0.00	137,916.00
665-018040-000-000	FIRE DISTRICT #18 EMS FUND	116,362.33	0.00	0.00	116,362.33
665-018060-000-000	FIRE DISTRICT #18 BOND FUND	23.43	0.00	0.00	23.43
668-010010-000-000	MASON COUNTY TRANSIT	17,750,000.00	0.00	0.00	17,750,000.00
670-005010-000-000	PORT OF ALLYN INDUSTRIAL DEV	21,123.36	0.00	0.00	21,123.36
670-006010-000-000	PORT OF ALLYN WATER SYSTEM	37.00	0.00	0.00	37.00
670-010010-000-000	PORT OF DEWATTO	200,000.00	0.00	0.00	200,000.00
670-020010-000-000	PORT OF GRAPEVIEW	70,836.62	60,000.00	0.00	130,836.62
670-020030-000-000	PORT OF GRAPEVIEW CAPL. CONST.	7,832.30	10,000.00	0.00	17,832.30
670-030010-000-000	PORT OF HOODSPORT	328,836.50	0.00	0.00	328,836.50
675-001015-000-000	PHD #1 ADMINISTRATIVE FUND	91,497,084.41	475,049.33	0.00	91,972,133.74
675-001020-000-000	PUB.HOSP.#1 EMPLOYEES MED BEN	68,567.73	298.17	0.00	68,865.90
675-001035-000-000	MGH FUNDED DEPRECIATION	5,773,185.67	26,369.36	0.00	5,799,555.03
675-002015-000-000	HOSPITAL #2	580,000.00	0.00	0.00	580,000.00
685-042010-000-000	SCHOOL DISTRICT #42 GENERAL	294,819.29	0.00	0.00	294,819.29
685-042030-000-000	SCHOOL DIST. #42 CAP. PROJECT	524.67	0.00	0.00	524.67
685-042060-000-000	SCHOOL DIST. #42 DEBT. SERVICE	74,166.60	0.00	0.00	74,166.60
685-042080-000-000	SCHOOL DISTRICT #42 ASB	1,683.69	0.00	0.00	1,683.69
685-042090-000-000	SCHOOL DISTRICT #42 TRANS VEHI	100,216.95	0.00	0.00	100,216.95
685-054010-000-000	SCHOOL DISTRICT #54 GENERAL	647,608.07	0.00	100,000.00	547,608.07
685-054030-000-000	SCHOOL DIST. #54 CAP. PROJECT	72,165.01	0.00	0.00	72,165.01
685-054060-000-000	SCHOOL DISTRICT #54 DEBIT SERV	557,499.00	0.00	0.00	557,499.00
685-054080-000-000	SCHOOL DISTRICT #54 ASB FUND	15,894.72	0.00	0.00	15,894.72
685-054090-000-000	SCHOOL DISTRICT #54 TRANS VEHI	150,603.80	0.00	0.00	150,603.80
685-309030-000-000	SCHOOL DIST. #309 CAP PROJECT	3,708.34	31.79	0.00	3,740.13
685-309050-000-000	SD. #309 TRUST & AGENCY FUND	249,638.69	2,154.00	0.00	251,792.69
685-309060-000-000	SCHOOL DIST. #309 DEBT SERVICE	2,581,801.20	63,831.47	0.00	2,645,632.67
685-309080-000-000	SCHOOL DISTRICT #309 ASB FUND	331,868.38	0.00	0.00	331,868.38
685-309090-000-000	SCHOOL DIST. #309 TRANS VEHI	62,625.94	223,710.10	0.00	286,336.04
685-311010-000-000	SCHOOL DISTRICT #311 GENERAL	7,837,270.39	142,991.04	0.00	7,980,261.43
685-311030-000-000	SCHOOL DIST. #311 CAP. PROJECT	2,446,477.44	0.00	12,236.62	2,434,240.82
685-311060-000-000	SCHOOL DISTRICT #311 DEBIT SER	681.85	2.95	0.00	684.80
685-311080-000-000	SCHOOL DISTRICT #311 ASB FUND	40,256.29	0.00	2,379.06	37,877.23
685-311090-000-000	SCHOOL DIST. #311 TRANS VEHI	462,244.45	237.69	0.00	462,482.14

Mason County, WA

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685-402010-000-000	SCHOOL DISTRICT #402 GENERAL	CASH IN INVESTMENTS	60,000.00	0.00	0.00	60,000.00
685-402060-000-000	SCHOOL DIST #402 DEBT. SERVICE	CASH IN INVESTMENTS	792,500.00	0.00	0.00	792,500.00
685-402080-000-000	SCHOOL DISTRICT #402 ASB FUND	CASH IN INVESTMENTS	45,341.33	0.00	0.00	45,341.33
685-402090-000-000	SCHOOL DIST. #402 TRANS VEHI	CASH IN INVESTMENTS	138,117.51	0.00	0.00	138,117.51
685-403010-000-000	SCHOOL DISTRICT #403 GENERAL	CASH IN INVESTMENTS	2,296,510.97	0.00	567,789.64	1,728,721.33
685-403030-000-000	SCHOOL DIST. #403 CAP. PROJECT	CASH IN INVESTMENTS	158,146.73	1,234.11	0.00	159,380.84
685-403060-000-000	SCHOOL DIST #403 DEBT. SERVICE	CASH IN INVESTMENTS	1,936,728.04	105,021.85	0.00	2,041,749.89
685-403080-000-000	SCHOOL DISTRICT #403 ASB FUND	CASH IN INVESTMENTS	368,088.75	18,625.74	0.00	386,714.49
685-403090-000-000	SCHOOL DISTRICT#403 TRANS VEHI	CASH IN INVESTMENTS	345,362.30	276,700.44	0.00	622,062.74
685-404010-000-000	SCHOOL DISTRICT #404 GENERAL	CASH IN INVESTMENTS	703,986.11	0.00	0.00	703,986.11
685-404030-000-000	SCHOOL DIST #404 CAP. PROJECT	CASH IN INVESTMENTS	1,213,115.00	0.00	0.00	1,213,115.00
685-404050-000-000	SCHOOL DIST#404 TRUST & AGENCY	CASH IN INVESTMENTS	65,812.16	0.00	0.00	65,812.16
685-404060-000-000	SCHOOL DIST#404 DEBT. SERVICE	CASH IN INVESTMENTS	26,520.39	0.00	0.00	26,520.39
685-404080-000-000	SCHOOL DIST#404 ASB FUND	CASH IN INVESTMENTS	27,158.76	0.00	0.00	27,158.76
685-404090-000-000	DIST 404 TRANS VEHICLE FUND	CASH IN INVESTMENTS	229,039.79	0.00	0.00	229,039.79
690-001010-000-000	BELFAIR WATER DIST#1 M&O	CASH IN INVESTMENTS	711.57	0.00	0.00	711.57
690-001045-000-000	BELFAIR WATER DIST. #1 IMPROVM	CASH IN INVESTMENTS	1,048.51	0.00	0.00	1,048.51
690-002010-000-000	TRAILS END WATER DIST #2 GENER	CASH IN INVESTMENTS	27,481.80	0.00	0.00	27,481.80
690-002020-000-000	TEW DIST#2 RESERVE MAINTENANCE	CASH IN INVESTMENTS	26,983.79	0.00	0.00	26,983.79
690-002065-000-000	TEW DIST. #2 WATER REVENUE	CASH IN INVESTMENTS	118,781.64	0.00	0.00	118,781.64
690-002130-000-000	TEW DIST. #2 ASSESSMENT REVE.	CASH IN INVESTMENTS	8,533.18	0.00	0.00	8,533.18
690-003020-000-000	MLWD#3 CAPITAL IMPROV. RESERVE	CASH IN INVESTMENTS	147,734.80	0.00	0.00	147,734.80
690-005010-000-000	HARSTENE POINTE WTR-SWR DIST.	CASH IN INVESTMENTS	200,000.00	0.00	0.00	200,000.00
690-005020-000-000	HARSTENE POINTE WTR-SWR RESRV	CASH IN INVESTMENTS	444,949.34	3,241.28	0.00	448,190.62
690-005030-000-000	HARSTENE POINTE WTR-SWR ECOLOG	CASH IN INVESTMENTS	44,349.49	192.61	0.00	44,542.10
690-005050-000-000	FIRE DISTRICT 5 LTGO 2013	CASH IN INVESTMENTS	73,377.38	6,607.21	78,476.61	1,507.98
690-005070-000-000	HARTSTONE PTE WTR REV. BOND'12	CASH IN INVESTMENTS	46,279.70	201.00	0.00	46,480.70
800-000000-000-010	TREASURER DAILY CASH - ST POOL	CASH IN INVESTMENTS ST POOL	30,840,456.15	10,800,491.20	8,792,996.45	32,847,950.90
<b>Grand Total</b>			<b>234,749,973.43</b>	<b>13,369,191.34</b>	<b>10,506,546.38</b>	<b>237,612,618.39</b>

ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP  
FUND 103

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER JNL SRC EFF DATE REFERENCE						
103.000000.000.000.000.00.111400.0000.00.						
CASH IN INVESTMENTS						
		2,314,060.00				
1	130 GEN 01/10/24 INV INVESTMENT ACQUIRED		102,000.00	.00	102,000.00	
1	508 GEN 01/31/24 INV INVESTMENT LIQUIDATED		.00	450,000.00	-348,000.00	
2	151 GEN 02/13/24 INV INVESTMENT ACQUIRED		92,000.00	.00	-256,000.00	
3	160 GEN 03/12/24 INV INVESTMENT ACQUIRED		120,000.00	.00	-136,000.00	
4	155 GEN 04/15/24 INV INVESTMENT ACQUIRED		50,000.00	.00	-86,000.00	
5	140 GEN 05/13/24 INV INVESTMENT ACQUIRED		100,000.00	.00	14,000.00	
6	163 GEN 06/13/24 INV INVESTMENT ACQUIRED		118,000.00	.00	132,000.00	
7	88 GEN 07/08/24 INV INVESTMENT ACQUIRED		94,000.00	.00	226,000.00	
7	459 GEN 07/19/24 INV INVESTMENT LIQUIDATED		.00	15,000.00	211,000.00	
8	89 GEN 08/12/24 INV INVESTMENT ACQUIRED		100,000.00	.00	311,000.00	
9	207 GEN 09/17/24 INV INVESTMENT ACQUIRED		23,000.00	.00	334,000.00	
103-111400		2,314,060.00	799,000.00	465,000.00	334,000.00	2,648,060.00
<b>TOTALS FOR FUND 103</b>						
SALES & USE TAX		2,314,060.00	799,000.00	465,000.00	334,000.00	2,648,060.00
104 AUDITOR'S O & M						
104.000000.000.000.000.00.111400.0000.00.						
CASH IN INVESTMENTS						
		400,000.00				
104-111400		400,000.00	.00	.00	.00	400,000.00
<b>TOTALS FOR FUND 104</b>						
AUDITOR'S O & M		400,000.00	.00	.00	.00	400,000.00
105 COUNTY ROAD						
105.000000.000.000.000.00.111400.0000.00.						
CASH IN INVESTMENTS						
		12,314,000.00				
1	130 GEN 01/10/24 INV INVESTMENT LIQUIDATED		.00	425,000.00	-425,000.00	
1	416 GEN 01/26/24 INV INVESTMENT LIQUIDATED		.00	994,275.00	-1,419,275.00	
2	151 GEN 02/13/24 INV INVESTMENT ACQUIRED		699,000.00	.00	-720,275.00	
3	160 GEN 03/12/24 INV INVESTMENT ACQUIRED		600,000.00	.00	-120,275.00	
4	155 GEN 04/15/24 INV INVESTMENT LIQUIDATED		.00	490,000.00	-610,275.00	
5	140 GEN 05/13/24 INV INVESTMENT ACQUIRED		3,500,000.00	.00	2,889,725.00	
6	163 GEN 06/13/24 INV INVESTMENT ACQUIRED		400,000.00	.00	3,289,725.00	
7	459 GEN 07/19/24 INV INVESTMENT LIQUIDATED		.00	600.00	3,289,125.00	
7	513 GEN 07/23/24 INV INVESTMENT LIQUIDATED		.00	145,000.00	3,144,125.00	
7	596 GEN 07/24/24 INVLIQ INVESTMENT LIQUIDATED		.00	84,000.00	3,060,125.00	
7	848 GEN 07/31/24 INV INVESTMENT LIQUIDATED		.00	347,000.00	2,713,125.00	
8	76 GEN 08/07/24 INV INVESTMENT LIQUIDATED		.00	294,000.00	2,419,125.00	
8	227 GEN 08/21/24 INV INVESTMENT LIQUIDATED		.00	160,000.00	2,259,125.00	
8	267 GEN 08/22/24 INV INVESTMENT LIQUIDATED		.00	895,000.00	1,364,125.00	
8	400 GEN 08/30/24 INV INVESTMENT LIQUIDATED		.00	292,000.00	1,072,125.00	
9	120 GEN 09/11/24 INV INVESTMENT LIQUIDATED		.00	414,000.00	658,125.00	
9	230 GEN 09/19/24 INV INVESTMENT LIQUIDATED		.00	63,000.00	595,125.00	
9	239 GEN 09/20/24 INV INVESTMENT LIQUIDATED		.00	207,000.00	388,125.00	
9	341 GEN 09/27/24 INV INVESTMENT LIQUIDATED		.00	24,000.00	364,125.00	
105-111400		12,314,000.00	5,199,000.00	4,834,875.00	364,125.00	12,678,125.00

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ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP

FUND 106

ACCOUNT ACCOUNT NAME PER JNL SRC EFF DATE REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
<b>TOTALS FOR FUND 105</b>					
COUNTY ROAD	12,314,000.00	5,199,000.00	4,834,875.00	364,125.00	12,678,125.00
<b>106 PATHS &amp; TRAILS</b>					
106.000000.000.000.000.00.111400.0000.00.					
CASH IN INVESTMENTS	165,000.00				
106-111400	165,000.00	.00	.00	.00	165,000.00
<b>TOTALS FOR FUND 106</b>					
PATHS & TRAILS	165,000.00	.00	.00	.00	165,000.00
<b>109 ELECTION EQUIPMENT HOLDING</b>					
109.000000.000.000.000.00.111400.0000.00.					
CASH IN INVESTMENTS	129,679.53				
2 113 GEN 02/08/24 INV INVESTMENT LIQUIDATED		.00	14,000.00	-14,000.00	
109-111400	129,679.53	.00	14,000.00	-14,000.00	115,679.53
<b>TOTALS FOR FUND 109</b>					
ELECTION EQUIPMENT HOLDING	129,679.53	.00	14,000.00	-14,000.00	115,679.53
<b>117 COMMUNITY SUPPORT SERVICES</b>					
117.000000.000.000.000.00.111400.0000.00.					
CASH IN INVESTMENTS	1,521,000.00				
2 151 GEN 02/13/24 INV INVESTMENT ACQUIRED		94,000.00	.00	94,000.00	
3 160 GEN 03/12/24 INV INVESTMENT LIQUIDATED		.00	250,000.00	-156,000.00	
5 140 GEN 05/13/24 INV INVESTMENT ACQUIRED		172,000.00	.00	16,000.00	
7 848 GEN 07/31/24 INV INVESTMENT LIQUIDATED		.00	65,000.00	-49,000.00	
117-111400	1,521,000.00	266,000.00	315,000.00	-49,000.00	1,472,000.00
<b>TOTALS FOR FUND 117</b>					
COMMUNITY SUPPORT SERVICES	1,521,000.00	266,000.00	315,000.00	-49,000.00	1,472,000.00
<b>118 ABATEMENT</b>					
118.000000.000.000.000.00.111400.0000.00.					
CASH IN INVESTMENTS	292,242.00				
1 130 GEN 01/10/24 INV INVESTMENT ACQUIRED		1,300.00	.00	1,300.00	
3 160 GEN 03/12/24 INV INVESTMENT ACQUIRED		2,200.00	.00	3,500.00	
5 140 GEN 05/13/24 INV INVESTMENT ACQUIRED		1,000.00	.00	4,500.00	
6 163 GEN 06/13/24 INV INVESTMENT ACQUIRED		2,200.00	.00	6,700.00	
8 89 GEN 08/12/24 INV INVESTMENT ACQUIRED		1,000.00	.00	7,700.00	
9 207 GEN 09/17/24 INV INVESTMENT ACQUIRED		2,500.00	.00	10,200.00	
118-111400	292,242.00	10,200.00	.00	10,200.00	302,442.00
<b>TOTALS FOR FUND 118</b>					
ABATEMENT	292,242.00	10,200.00	.00	10,200.00	302,442.00
<b>120 REET &amp; PROPERTY TAX ADMIN ASST</b>					

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ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP

FUND 120

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
120.000000.000.000.000.00.111400.0000.00.						
CASH IN INVESTMENTS						
1	130 GEN 01/10/24 INV INVESTMENT ACQUIRED	97,021.00	1,600.00	.00	1,600.00	
1	238 GEN 01/18/24 INV INVESTMENT LIQUIDATED		.00	15,000.00	-13,400.00	
1	254 GEN 01/19/24 INV INVESTMENT LIQUIDATED		.00	11,000.00	-24,400.00	
2	151 GEN 02/13/24 INV INVESTMENT ACQUIRED		1,600.00	.00	-22,800.00	
2	204 GEN 02/15/24 INV INVESTMENT LIQUIDATED		.00	931.00	-23,731.00	
3	160 GEN 03/12/24 INV INVESTMENT ACQUIRED		1,400.00	.00	-22,331.00	
4	155 GEN 04/15/24 INV INVESTMENT ACQUIRED		1,000.00	.00	-21,331.00	
5	140 GEN 05/13/24 INV INVESTMENT ACQUIRED		1,500.00	.00	-19,831.00	
5	203 GEN 05/15/24 INV INVESTMENT LIQUIDATED		.00	670.00	-20,501.00	
6	163 GEN 06/13/24 INV INVESTMENT ACQUIRED		1,800.00	.00	-18,701.00	
7	88 GEN 07/08/24 INV INVESTMENT ACQUIRED		1,300.00	.00	-17,401.00	
8	267 GEN 08/22/24 INV INVESTMENT LIQUIDATED		.00	2,800.00	-20,201.00	
9	207 GEN 09/17/24 INV INVESTMENT ACQUIRED		1,800.00	.00	-18,401.00	
120-111400		97,021.00	12,000.00	30,401.00	-18,401.00	78,620.00
<b>TOTALS FOR FUND 120</b>						
REET & PROPERTY TAX ADMIN ASST		97,021.00	12,000.00	30,401.00	-18,401.00	78,620.00
150 COMMUNITY SERVICES HEALTH						
150.000000.000.000.000.00.111400.0000.00.						
CASH IN INVESTMENTS						
1	130 GEN 01/10/24 INV INVESTMENT LIQUIDATED	2,546,000.00	.00	500,000.00	-500,000.00	
2	151 GEN 02/13/24 INV INVESTMENT ACQUIRED		95,000.00	.00	-405,000.00	
3	160 GEN 03/12/24 INV INVESTMENT ACQUIRED		1,000,000.00	.00	595,000.00	
4	155 GEN 04/15/24 INV INVESTMENT ACQUIRED		200,000.00	.00	795,000.00	
8	89 GEN 08/12/24 INV INVESTMENT ACQUIRED		1,100,000.00	.00	1,895,000.00	
150-111400		2,546,000.00	2,395,000.00	500,000.00	1,895,000.00	4,441,000.00
<b>TOTALS FOR FUND 150</b>						
COMMUNITY SERVICES HEALTH		2,546,000.00	2,395,000.00	500,000.00	1,895,000.00	4,441,000.00
155 AMERICAN RESCUE PLAN ACT						
155.000000.000.000.000.00.111400.0000.00.						
CASH IN INVESTMENTS						
1	130 GEN 01/10/24 INV INVESTMENT LIQUIDATED	4,769,000.00	.00	450,000.00	-450,000.00	
2	151 GEN 02/13/24 INV INVESTMENT LIQUIDATED		.00	274,000.00	-724,000.00	
4	155 GEN 04/15/24 INV INVESTMENT ACQUIRED		250,000.00	.00	-474,000.00	
5	311 GEN 05/22/24 INV INVESTMENT LIQUIDATED		.00	295,000.00	-769,000.00	
6	431 GEN 06/28/24 INV INVESTMENT LIQUIDATED		.00	21,000.00	-790,000.00	
7	84 GEN 07/05/24 INV INVESTMENT LIQUIDATED		.00	2,000,000.00	-2,790,000.00	
8	76 GEN 08/07/24 INV INVESTMENT LIQUIDATED		.00	95,000.00	-2,885,000.00	
8	185 GEN 08/16/24 INV INVESTMENT LIQUIDATED		.00	71,000.00	-2,956,000.00	
8	227 GEN 08/21/24 INV INVESTMENT LIQUIDATED		.00	15,000.00	-2,971,000.00	
8	267 GEN 08/22/24 INV INVESTMENT LIQUIDATED		.00	93,000.00	-3,064,000.00	
8	400 GEN 08/30/24 INV INVESTMENT LIQUIDATED		.00	13,000.00	-3,077,000.00	
9	37 GEN 09/05/24 INV INVESTMENT LIQUIDATED		.00	6,400.00	-3,083,400.00	
9	120 GEN 09/11/24 INV INVESTMENT LIQUIDATED		.00	20,000.00	-3,103,400.00	
9	230 GEN 09/19/24 INV INVESTMENT LIQUIDATED		.00	100.00	-3,103,500.00	

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ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP

FUND 155

ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER JNL SRC EFF DATE REFERENCE					
9 341 GEN 09/27/24 INV INVESTMENT LIQUIDATED		.00	2,500.00	-3,106,000.00	
15000550-111400	4,769,000.00	250,000.00	3,356,000.00	-3,106,000.00	1,663,000.00
<b>TOTALS FOR FUND 155</b>					
AMERICAN RESCUE PLAN ACT	4,769,000.00	250,000.00	3,356,000.00	-3,106,000.00	1,663,000.00
<b>163 LODGING TAX (HOTEL/MOTEL)</b>					
163.000000.000.000.000.00.111400.0000.00.					
CASH IN INVESTMENTS	1,665,000.00				
1 130 GEN 01/10/24 INV INVESTMENT LIQUIDATED		.00	100,000.00	-100,000.00	
2 151 GEN 02/13/24 INV INVESTMENT ACQUIRED		56,000.00	.00	-44,000.00	
6 163 GEN 06/13/24 INV INVESTMENT ACQUIRED		11,000.00	.00	-33,000.00	
8 89 GEN 08/12/24 INV INVESTMENT ACQUIRED		90,000.00	.00	57,000.00	
9 207 GEN 09/17/24 INV INVESTMENT ACQUIRED		86,000.00	.00	143,000.00	
163-111400	1,665,000.00	243,000.00	100,000.00	143,000.00	1,808,000.00
<b>TOTALS FOR FUND 163</b>					
LODGING TAX (HOTEL/MOTEL)	1,665,000.00	243,000.00	100,000.00	143,000.00	1,808,000.00
<b>164 MENTAL HEALTH</b>					
164.000000.000.000.000.00.111400.0000.00.					
CASH IN INVESTMENTS	2,389,261.00				
1 130 GEN 01/10/24 INV INVESTMENT LIQUIDATED		.00	20,000.00	-20,000.00	
1 508 GEN 01/31/24 INV INVESTMENT LIQUIDATED		.00	5,100.00	-25,100.00	
2 151 GEN 02/13/24 INV INVESTMENT LIQUIDATED		.00	24,000.00	-49,100.00	
3 160 GEN 03/12/24 INV INVESTMENT ACQUIRED		50,000.00	.00	900.00	
4 155 GEN 04/15/24 INV INVESTMENT ACQUIRED		75,000.00	.00	75,900.00	
4 197 GEN 04/17/24 INV INVESTMENT LIQUIDATED		.00	100,000.00	-24,100.00	
5 140 GEN 05/13/24 INV INVESTMENT ACQUIRED		130,000.00	.00	105,900.00	
5 164 GEN 05/14/24 INV INVESTMENT LIQUIDATED		.00	4,500.00	101,400.00	
5 203 GEN 05/15/24 INV INVESTMENT LIQUIDATED		.00	50,000.00	51,400.00	
6 163 GEN 06/13/24 INV INVESTMENT ACQUIRED		60,000.00	.00	111,400.00	
7 88 GEN 07/08/24 INV INVESTMENT ACQUIRED		25,000.00	.00	136,400.00	
7 459 GEN 07/19/24 INV INVESTMENT LIQUIDATED		.00	85,000.00	51,400.00	
9 207 GEN 09/17/24 INV INVESTMENT ACQUIRED		140,000.00	.00	191,400.00	
164-111400	2,389,261.00	480,000.00	288,600.00	191,400.00	2,580,661.00
<b>TOTALS FOR FUND 164</b>					
MENTAL HEALTH	2,389,261.00	480,000.00	288,600.00	191,400.00	2,580,661.00
<b>180 TREASURER'S M&amp;O FUND</b>					
180.000000.000.000.000.00.111400.0000.00.					
CASH IN INVESTMENTS	121,715.54				
1 50 GEN 01/08/24 INV INVESTMENT LIQUIDATED		.00	105.00	-105.00	
1 130 GEN 01/10/24 INV INVESTMENT LIQUIDATED		.00	5,000.00	-5,105.00	
2 151 GEN 02/13/24 INV INVESTMENT ACQUIRED		28,000.00	.00	22,895.00	
3 160 GEN 03/12/24 INV INVESTMENT ACQUIRED		60,000.00	.00	82,895.00	
5 140 GEN 05/13/24 INV INVESTMENT ACQUIRED		10,000.00	.00	92,895.00	
7 88 GEN 07/08/24 INV INVESTMENT LIQUIDATED		.00	4,610.54	88,284.46	

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ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP

FUND 180

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL SRC EFF DATE REFERENCE					
180-111400		121,715.54	98,000.00	9,715.54	88,284.46	210,000.00
<b>TOTALS FOR FUND 180</b>						
TREASURER'S M&O FUND		121,715.54	98,000.00	9,715.54	88,284.46	210,000.00
<b>190 VETERANS ASSISTANCE</b>						
190.000000.000.000.000.00.111400.0000.00.						
CASH IN INVESTMENTS		250,370.00				
1	130 GEN 01/10/24 INV INVESTMENT ACQUIRED		700.00	.00	700.00	
1	358 GEN 01/25/24 INV INVESTMENT LIQUIDATED		.00	662.00	38.00	
1	508 GEN 01/31/24 INV INVESTMENT LIQUIDATED		.00	12,000.00	-11,962.00	
2	151 GEN 02/13/24 INV INVESTMENT ACQUIRED		900.00	.00	-11,062.00	
2	204 GEN 02/15/24 INV INVESTMENT LIQUIDATED		.00	1,174.00	-12,236.00	
2	408 GEN 02/28/24 INV INVESTMENT LIQUIDATED		.00	4,600.00	-16,836.00	
3	160 GEN 03/12/24 INV INVESTMENT ACQUIRED		4,000.00	.00	-12,836.00	
3	498 GEN 03/29/24 INV INVESTMENT LIQUIDATED		.00	8,700.00	-21,536.00	
4	155 GEN 04/15/24 INV INVESTMENT ACQUIRED		1,000.00	.00	-20,536.00	
5	140 GEN 05/13/24 INV INVESTMENT ACQUIRED		40,000.00	.00	19,464.00	
6	163 GEN 06/13/24 INV INVESTMENT ACQUIRED		14,000.00	.00	33,464.00	
6	431 GEN 06/28/24 INV INVESTMENT LIQUIDATED		.00	13,000.00	20,464.00	
8	76 GEN 08/07/24 INV INVESTMENT LIQUIDATED		.00	8,800.00	11,664.00	
9	207 GEN 09/17/24 INV INVESTMENT ACQUIRED		5,000.00	.00	16,664.00	
9	230 GEN 09/19/24 INV INVESTMENT LIQUIDATED		.00	800.00	15,864.00	
9	341 GEN 09/27/24 INV INVESTMENT LIQUIDATED		.00	400.00	15,464.00	
190-111400		250,370.00	65,600.00	50,136.00	15,464.00	265,834.00
<b>TOTALS FOR FUND 190</b>						
VETERANS ASSISTANCE		250,370.00	65,600.00	50,136.00	15,464.00	265,834.00
<b>194 MASON LAKE MNGMT DIST #2</b>						
194.000000.000.000.000.00.111400.0000.00.						
CASH IN INVESTMENTS		96,961.00				
2	151 GEN 02/13/24 INV INVESTMENT ACQUIRED		500.00	.00	500.00	
3	160 GEN 03/12/24 INV INVESTMENT ACQUIRED		3,000.00	.00	3,500.00	
4	155 GEN 04/15/24 INV INVESTMENT ACQUIRED		1,500.00	.00	5,000.00	
5	140 GEN 05/13/24 INV INVESTMENT ACQUIRED		15,000.00	.00	20,000.00	
6	163 GEN 06/13/24 INV INVESTMENT ACQUIRED		5,000.00	.00	25,000.00	
7	84 GEN 07/05/24 INV INVESTMENT LIQUIDATED		.00	1,000.00	24,000.00	
7	88 GEN 07/08/24 INV INVESTMENT ACQUIRED		307.00	.00	24,307.00	
9	207 GEN 09/17/24 INV INVESTMENT ACQUIRED		1,900.00	.00	26,207.00	
194-111400		96,961.00	27,207.00	1,000.00	26,207.00	123,168.00
<b>TOTALS FOR FUND 194</b>						
MASON LAKE MNGMT DIST #2		96,961.00	27,207.00	1,000.00	26,207.00	123,168.00
<b>195 SPENCER LAKE MNGMT DIST #3</b>						
195.000000.000.000.000.00.111400.0000.00.						
CASH IN INVESTMENTS		7,221.00				
3	160 GEN 03/12/24 INV INVESTMENT ACQUIRED		1,000.00	.00	1,000.00	

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**ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP**  
 FUND 195

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL SRC EFF DATE REFERENCE					
4	155 GEN 04/15/24 INV INVESTMENT ACQUIRED		800.00	.00	1,800.00	
5	140 GEN 05/13/24 INV INVESTMENT ACQUIRED		6,500.00	.00	8,300.00	
6	163 GEN 06/13/24 INV INVESTMENT ACQUIRED		1,200.00	.00	9,500.00	
	19000440-111400	7,221.00	9,500.00	.00	9,500.00	16,721.00
<b>TOTALS FOR FUND 195</b>						
	SPENCER LAKE MNGMT DIST #3	7,221.00	9,500.00	.00	9,500.00	16,721.00
<b>199 ISLAND LAKE MNGMT DIST #1</b>						
199.000000.000.000.000.00.111400.0000.00.						
	CASH IN INVESTMENTS	12,951.00				
2	151 GEN 02/13/24 INV INVESTMENT ACQUIRED		500.00	.00	500.00	
2	204 GEN 02/15/24 INV INVESTMENT LIQUIDATED		.00	84.00	416.00	
5	203 GEN 05/15/24 INV INVESTMENT LIQUIDATED		.00	6.00	410.00	
8	76 GEN 08/07/24 INV INVESTMENT LIQUIDATED		.00	70.00	340.00	
	199-111400	12,951.00	500.00	160.00	340.00	13,291.00
<b>TOTALS FOR FUND 199</b>						
	ISLAND LAKE MNGMT DIST #1	12,951.00	500.00	160.00	340.00	13,291.00
<b>205 PW FACILITY 2007 BOND</b>						
205.000000.000.000.000.00.111400.0000.00.						
	CASH IN INVESTMENTS	19,908.00				
2	151 GEN 02/13/24 INV INVESTMENT ACQUIRED		994,000.00	.00	994,000.00	
3	160 GEN 03/12/24 INV INVESTMENT ACQUIRED		3,000.00	.00	997,000.00	
5	140 GEN 05/13/24 INV INVESTMENT ACQUIRED		4,000.00	.00	1,001,000.00	
5	514 GEN 05/31/24 INV INVESTMENT LIQUIDATED		.00	925,000.00	76,000.00	
6	163 GEN 06/13/24 INV INVESTMENT ACQUIRED		9,000.00	.00	85,000.00	
7	88 GEN 07/08/24 INV INVESTMENT ACQUIRED		700.00	.00	85,700.00	
	205-111400	19,908.00	1,010,700.00	925,000.00	85,700.00	105,608.00
<b>TOTALS FOR FUND 205</b>						
	PW FACILITY 2007 BOND	19,908.00	1,010,700.00	925,000.00	85,700.00	105,608.00
<b>215 MASON CTY LTGO 2013 BOND</b>						
215.000000.000.000.000.00.111400.0000.00.						
	CASH IN INVESTMENTS - POOL	84,464.00				
2	151 GEN 02/13/24 INV INVESTMENT ACQUIRED		96,000.00	.00	96,000.00	
3	160 GEN 03/12/24 INV INVESTMENT ACQUIRED		1,400.00	.00	97,400.00	
5	140 GEN 05/13/24 INV INVESTMENT ACQUIRED		14,000.00	.00	111,400.00	
5	514 GEN 05/31/24 INV INVESTMENT LIQUIDATED		.00	25,000.00	86,400.00	
6	163 GEN 06/13/24 INV INVESTMENT ACQUIRED		3,500.00	.00	89,900.00	
9	207 GEN 09/17/24 INV INVESTMENT ACQUIRED		1,700.00	.00	91,600.00	
	215-111400	84,464.00	116,600.00	25,000.00	91,600.00	176,064.00

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ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP

FUND 250

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL SRC EFF DATE REFERENCE					
<b>TOTALS FOR FUND 215</b>						
MASON CTY LTGO 2013 BOND		84,464.00	116,600.00	25,000.00	91,600.00	176,064.00
<b>250 MC LTGO 2008 BOND</b>						
250.000000.000.000.000.00.111400.0000.00.						
CASH IN INVESTMENTS		29,018.00				
2	151 GEN 02/13/24 INV INVESTMENT ACQUIRED		235,000.00	.00	235,000.00	
3	160 GEN 03/12/24 INV INVESTMENT ACQUIRED		1,100.00	.00	236,100.00	
5	140 GEN 05/13/24 INV INVESTMENT ACQUIRED		1,200.00	.00	237,300.00	
5	514 GEN 05/31/24 INV INVESTMENT LIQUIDATED		.00	14,000.00	223,300.00	
6	163 GEN 06/13/24 INV INVESTMENT ACQUIRED		2,700.00	.00	226,000.00	
8	89 GEN 08/12/24 INV INVESTMENT ACQUIRED		1,000.00	.00	227,000.00	
9	207 GEN 09/17/24 INV INVESTMENT ACQUIRED		2,300.00	.00	229,300.00	
250-111400		29,018.00	243,300.00	14,000.00	229,300.00	258,318.00
<b>TOTALS FOR FUND 250</b>						
MC LTGO 2008 BOND		29,018.00	243,300.00	14,000.00	229,300.00	258,318.00
<b>350 REET 1 - CAPITAL IMPROVEMENTS</b>						
350.000000.000.000.000.00.111400.0000.00.						
CASH IN INVESTMENTS		2,201,156.00				
1	416 GEN 01/26/24 INV INVESTMENT LIQUIDATED		.00	265,166.00	-265,166.00	
2	151 GEN 02/13/24 INV INVESTMENT ACQUIRED		11,000.00	.00	-254,166.00	
2	301 GEN 02/22/24 INV INVESTMENT LIQUIDATED		.00	174,000.00	-428,166.00	
3	160 GEN 03/12/24 INV INVESTMENT ACQUIRED		18,000.00	.00	-410,166.00	
4	155 GEN 04/15/24 INV INVESTMENT ACQUIRED		13,000.00	.00	-397,166.00	
5	140 GEN 05/13/24 INV INVESTMENT ACQUIRED		130,000.00	.00	-267,166.00	
6	163 GEN 06/13/24 INV INVESTMENT ACQUIRED		50,000.00	.00	-217,166.00	
8	89 GEN 08/12/24 INV INVESTMENT ACQUIRED		310,000.00	.00	92,834.00	
9	207 GEN 09/17/24 INV INVESTMENT ACQUIRED		140,000.00	.00	232,834.00	
350-111400		2,201,156.00	672,000.00	439,166.00	232,834.00	2,433,990.00
<b>TOTALS FOR FUND 350</b>						
REET 1 - CAPITAL IMPROVEMENTS		2,201,156.00	672,000.00	439,166.00	232,834.00	2,433,990.00
<b>351 REET 2 CAPITAL IMPROVEMENTS</b>						
351.000000.000.000.000.00.111400.0000.00.						
CASH IN INVESTMENTS		5,898,658.00				
1	130 GEN 01/10/24 INV INVESTMENT ACQUIRED		100,000.00	.00	100,000.00	
1	508 GEN 01/31/24 INV INVESTMENT LIQUIDATED		.00	862,000.00	-762,000.00	
2	151 GEN 02/13/24 INV INVESTMENT ACQUIRED		88,000.00	.00	-674,000.00	
3	160 GEN 03/12/24 INV INVESTMENT ACQUIRED		140,000.00	.00	-534,000.00	
4	155 GEN 04/15/24 INV INVESTMENT LIQUIDATED		.00	20,000.00	-554,000.00	
5	140 GEN 05/13/24 INV INVESTMENT ACQUIRED		170,000.00	.00	-384,000.00	
6	163 GEN 06/13/24 INV INVESTMENT ACQUIRED		80,000.00	.00	-304,000.00	
7	88 GEN 07/08/24 INV INVESTMENT ACQUIRED		150,000.00	.00	-154,000.00	
8	89 GEN 08/12/24 INV INVESTMENT ACQUIRED		200,000.00	.00	46,000.00	
9	207 GEN 09/17/24 INV INVESTMENT ACQUIRED		250,000.00	.00	296,000.00	

**ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP**

FUND 351

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL SRC EFF DATE REFERENCE					
	351-111400	5,898,658.00	1,178,000.00	882,000.00	296,000.00	6,194,658.00
<b>TOTALS FOR FUND 351</b>						
	REET 2 CAPITAL IMPROVEMENTS	5,898,658.00	1,178,000.00	882,000.00	296,000.00	6,194,658.00
<b>402 MASON COUNTY LANDFILL</b>						
402.000000.000.000.000.00.111400.0000.00.						
	CASH IN INVESTMENTS	3,113,000.00				
1	130 GEN 01/10/24 INV INVESTMENT LIQUIDATED		.00	9,000.00		-9,000.00
2	151 GEN 02/13/24 INV INVESTMENT ACQUIRED		95,000.00	.00		86,000.00
3	160 GEN 03/12/24 INV INVESTMENT ACQUIRED		500,000.00	.00		586,000.00
4	126 GEN 04/11/24 INV INVESTMENT LIQUIDATED		.00	156,000.00		430,000.00
5	155 GEN 04/15/24 INV INVESTMENT LIQUIDATED		.00	400,000.00		30,000.00
4	140 GEN 05/13/24 INV INVESTMENT ACQUIRED		200,000.00	.00		230,000.00
6	163 GEN 06/13/24 INV INVESTMENT ACQUIRED		750,000.00	.00		980,000.00
7	459 GEN 07/19/24 INV INVESTMENT LIQUIDATED		.00	1,600.00		978,400.00
8	185 GEN 08/16/24 INV INVESTMENT LIQUIDATED		.00	222,000.00		756,400.00
8	227 GEN 08/21/24 INV INVESTMENT LIQUIDATED		.00	38,000.00		718,400.00
9	207 GEN 09/17/24 INV INVESTMENT ACQUIRED		400,000.00	.00		1,118,400.00
	402-111400	3,113,000.00	1,945,000.00	826,600.00	1,118,400.00	4,231,400.00
<b>TOTALS FOR FUND 402</b>						
	MASON COUNTY LANDFILL	3,113,000.00	1,945,000.00	826,600.00	1,118,400.00	4,231,400.00
<b>403 N. BAY / CASE INLET UTILITY</b>						
403.000000.000.000.000.00.111400.0000.00.						
	CASH IN INVESTMENTS	2,651,839.00				
2	151 GEN 02/13/24 INV INVESTMENT ACQUIRED		100,000.00	.00		100,000.00
3	160 GEN 03/12/24 INV INVESTMENT ACQUIRED		130,000.00	.00		230,000.00
4	155 GEN 04/15/24 INV INVESTMENT ACQUIRED		30,000.00	.00		260,000.00
5	140 GEN 05/13/24 INV INVESTMENT ACQUIRED		140,000.00	.00		400,000.00
6	163 GEN 06/13/24 INV INVESTMENT ACQUIRED		4,000.00	.00		404,000.00
9	207 GEN 09/17/24 INV INVESTMENT ACQUIRED		60,000.00	.00		464,000.00
	403-111400	2,651,839.00	464,000.00	.00	464,000.00	3,115,839.00
<b>TOTALS FOR FUND 403</b>						
	N. BAY / CASE INLET UTILITY	2,651,839.00	464,000.00	.00	464,000.00	3,115,839.00
<b>412 BEARDS COVE WATER</b>						
412.000000.000.000.000.00.111400.0000.00.						
	CASH IN INVESTMENTS	595,000.00				
5	140 GEN 05/13/24 INV INVESTMENT ACQUIRED		28,000.00	.00		28,000.00
6	163 GEN 06/13/24 INV INVESTMENT ACQUIRED		14,000.00	.00		42,000.00
	412-111400	595,000.00	42,000.00	.00	42,000.00	637,000.00
<b>TOTALS FOR FUND 412</b>						
	BEARDS COVE WATER	595,000.00	42,000.00	.00	42,000.00	637,000.00
<b>413 BELFAIR WW &amp; WATER RECLAMATION</b>						

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ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP

FUND 413

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
413.000000.000.000.000.00.111400.0000.00.						
CASH IN INVESTMENTS		3,385,890.98				
1 130 GEN 01/10/24 INV	INVESTMENT LIQUIDATED		.00	240,000.00	-240,000.00	
2 151 GEN 02/13/24 INV	INVESTMENT ACQUIRED		2,500,000.00	.00	2,260,000.00	
3 160 GEN 03/12/24 INV	INVESTMENT ACQUIRED		213,000.00	.00	2,473,000.00	
5 18 GEN 05/02/24 INV	INVESTMENT LIQUIDATED		.00	242,000.00	2,231,000.00	
5 58 GEN 05/08/24 INV	INVESTMENT LIQUIDATED		.00	12,000.00	2,219,000.00	
5 137 GEN 05/10/24 INV	INVESTMENT LIQUIDATED		.00	50.00	2,218,950.00	
5 140 GEN 05/13/24 INV	INVESTMENT LIQUIDATED		.00	500,000.00	1,718,950.00	
413-111400		3,385,890.98	2,713,000.00	994,050.00	1,718,950.00	5,104,840.98
<b>TOTALS FOR FUND 413</b>						
BELFAIR WW & WATER RECLAMATION		3,385,890.98	2,713,000.00	994,050.00	1,718,950.00	5,104,840.98
428 RESERVE LANDFILL						
428.000000.000.000.000.00.111400.0000.00.						
CASH IN INVESTMENTS		448,203.90				
1 130 GEN 01/10/24 INV	INVESTMENT ACQUIRED		2,000.00	.00	2,000.00	
2 151 GEN 02/13/24 INV	INVESTMENT ACQUIRED		100.00	.00	2,100.00	
2 301 GEN 02/22/24 INV	INVESTMENT LIQUIDATED		.00	1,900.00	200.00	
3 160 GEN 03/12/24 INV	INVESTMENT ACQUIRED		1,900.00	.00	2,100.00	
3 337 GEN 03/21/24 INV	INVESTMENT LIQUIDATED		.00	1,750.00	350.00	
5 140 GEN 05/13/24 INV	INVESTMENT ACQUIRED		1,500.00	.00	1,850.00	
5 311 GEN 05/22/24 INV	INVESTMENT LIQUIDATED		.00	10,000.00	-8,150.00	
6 163 GEN 06/13/24 INV	INVESTMENT ACQUIRED		4,900.00	.00	-3,250.00	
7 88 GEN 07/08/24 INV	INVESTMENT ACQUIRED		6.10	.00	-3,243.90	
9 207 GEN 09/17/24 INV	INVESTMENT ACQUIRED		3,000.00	.00	-243.90	
9 341 GEN 09/27/24 INV	INVESTMENT LIQUIDATED		.00	4,700.00	-4,943.90	
428-111400		448,203.90	13,406.10	18,350.00	-4,943.90	443,260.00
<b>TOTALS FOR FUND 428</b>						
RESERVE LANDFILL		448,203.90	13,406.10	18,350.00	-4,943.90	443,260.00
501 EQUIPMENT RENTAL & REVOLVING						
501.000000.000.000.000.00.111400.0000.00.						
CASH IN INVESTMENTS		5,112,000.00				
2 151 GEN 02/13/24 INV	INVESTMENT ACQUIRED		20,000.00	.00	20,000.00	
5 140 GEN 05/13/24 INV	INVESTMENT ACQUIRED		75,000.00	.00	95,000.00	
6 163 GEN 06/13/24 INV	INVESTMENT ACQUIRED		200,000.00	.00	295,000.00	
8 89 GEN 08/12/24 INV	INVESTMENT ACQUIRED		76,000.00	.00	371,000.00	
9 207 GEN 09/17/24 INV	INVESTMENT ACQUIRED		35,000.00	.00	406,000.00	
501-111400		5,112,000.00	406,000.00	.00	406,000.00	5,518,000.00
<b>TOTALS FOR FUND 501</b>						
EQUIPMENT RENTAL & REVOLVING		5,112,000.00	406,000.00	.00	406,000.00	5,518,000.00
662 CEMETERY DISTRICT #1						
662.001010.000.000.111.40.111400.0000.00.						
CASH IN INVESTMENTS		92,000.00				

**ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP**  
FUND 662

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL SRC EFF DATE REFERENCE					
66200020-111400		92,000.00	.00	.00	.00	92,000.00
<b>TOTALS FOR FUND 662</b>						
CEMETERY DISTRICT #1		92,000.00	.00	.00	.00	92,000.00
<b>665 FIRE DISTRICTS</b>						
665.003010.000.000.111.40.111400.0000.00.						
CASH IN INVESTMENTS		42,291.48				
6 431 GEN 06/28/24 INV INVESTMENT LIQUIDATED			.00	42,291.48	-42,291.48	
66500480-111400		42,291.48	.00	42,291.48	-42,291.48	.00
665.003020.000.000.111.40.111400.0000.00.						
CASH IN INVESTMENTS		147,850.54				
6 431 GEN 06/28/24 INV INVESTMENT LIQUIDATED			.00	147,850.54	-147,850.54	
66500530-111400		147,850.54	.00	147,850.54	-147,850.54	.00
665.003040.000.000.111.40.111400.0000.00.						
CASH IN INVESTMENTS		253,439.91				
6 431 GEN 06/28/24 INV INVESTMENT LIQUIDATED			.00	253,439.91	-253,439.91	
66500580-111400		253,439.91	.00	253,439.91	-253,439.91	.00
665.004020.000.000.111.40.111400.0000.00.						
CASH IN INVESTMENTS		461.92				
66500680-111400		461.92	.00	.00	.00	461.92
665.005020.000.000.111.40.111400.0000.00.						
CASH IN INVESTMENTS		.00				
5 137 GEN 05/10/24 INV INVESTMENT ACQUIRED			364,438.95	.00	364,438.95	
7 352 GEN 07/11/24 INV INVESTMENT ACQUIRED			379,740.76	.00	744,179.71	
66500830-111400		.00	744,179.71	.00	744,179.71	744,179.71
665.005040.000.000.111.40.111400.0000.00.						
CASH IN INVESTMENTS		.00				
5 137 GEN 05/10/24 INV INVESTMENT ACQUIRED			774,619.22	.00	774,619.22	
7 352 GEN 07/11/24 INV INVESTMENT ACQUIRED			493,181.88	.00	1,267,801.10	
66500880-111400		.00	1,267,801.10	.00	1,267,801.10	1,267,801.10
665.006020.000.000.111.40.111400.0000.00.						
CASH IN INVESTMENTS		125,419.63				
66501030-111400		125,419.63	.00	.00	.00	125,419.63
665.010010.000.000.111.40.111400.0000.00.						
CASH IN INVESTMENTS - POOL		3,301,536.99				
1 50 GEN 01/08/24 INV INVESTMENT LIQUIDATED			.00	166,351.01	-166,351.01	
1 159 GEN 01/16/24 INV INVESTMENT LIQUIDATED			.00	50,557.36	-216,908.37	
2 151 GEN 02/13/24 INV INVESTMENT LIQUIDATED			.00	303,076.18	-519,984.55	
2 236 GEN 02/20/24 INV INVESTMENT LIQUIDATED			.00	8,436.59	-528,421.14	
3 97 GEN 03/11/24 INV INVESTMENT LIQUIDATED			.00	194,272.31	-722,693.45	
4 67 GEN 04/08/24 INV INVESTMENT LIQUIDATED			.00	117,037.11	-839,730.56	
5 140 GEN 05/13/24 INV INVESTMENT ACQUIRED			607,566.66	.00	-232,163.90	
6 260 GEN 06/20/24 INV INVESTMENT LIQUIDATED			.00	21,808.11	-253,972.01	

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ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP

FUND 665

ACCOUNT PER	ACCOUNT NAME	JNL	SRC	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
7	88 GEN 07/08/24 INV				INVESTMENT LIQUIDATED		.00	499,218.51	-753,190.52	
7	365 GEN 07/15/24 INV				INVESTMENT LIQUIDATED		.00	33,632.43	-786,822.95	
8	89 GEN 08/12/24 INV				INVESTMENT LIQUIDATED		.00	28,529.86	-815,352.81	
9	80 GEN 09/10/24 INV				INVESTMENT LIQUIDATED		.00	209,768.00	-1,025,120.81	
	66510002-111400					3,301,536.99	607,566.66	1,632,687.47	-1,025,120.81	2,276,416.18
665.010030.000.000.111.40.111400.0000.00.										
	CASH IN INVESTMENTS					24,867.90				
2	235 GEN 02/20/24 INV				INVESTMENT LIQUIDATED		.00	2,691.60	-2,691.60	
5	140 GEN 05/13/24 INV				INVESTMENT LIQUIDATED		.00	793.46	-3,485.06	
6	75 GEN 06/10/24 INV				INVESTMENT LIQUIDATED		.00	4,934.40	-8,419.46	
	66010037-111400					24,867.90	.00	8,419.46	-8,419.46	16,448.44
665.012010.000.000.111.40.111400.0000.00.										
	CASH IN INVESTMENTS					3,000.00				
	66501730-111400					3,000.00	.00	.00	.00	3,000.00
665.012020.000.000.111.40.111400.0000.00.										
	CASH IN INVESTMENTS					18,726.64				
	66501780-111400					18,726.64	.00	.00	.00	18,726.64
665.012040.000.000.111.40.111400.0000.00.										
	CASH IN INVESTMENTS					9,765.38				
	66501830-111400					9,765.38	.00	.00	.00	9,765.38
665.012060.000.000.111.40.111400.0000.00.										
	CASH IN INVESTMENTS					3,301.67				
	66501880-111400					3,301.67	.00	.00	.00	3,301.67
665.013020.000.000.111.40.111400.0000.00.										
	CASH IN INVESTMENTS					2,131.03				
	66501980-111400					2,131.03	.00	.00	.00	2,131.03
665.016010.000.000.111.40.111400.0000.00.										
	CASH IN INVESTMENTS					5,248.67				
	66502130-111400					5,248.67	.00	.00	.00	5,248.67
665.016020.000.000.111.40.111400.0000.00.										
	CASH IN INVESTMENTS					50,942.08				
	66502180-111400					50,942.08	.00	.00	.00	50,942.08
665.016040.000.000.111.40.111400.0000.00.										
	CASH IN INVESTMENTS					700.00				
	66502230-111400					700.00	.00	.00	.00	700.00
665.017010.000.000.111.40.111400.0000.00.										
	CASH IN INVESTMENTS					30,531.68				
	66502330-111400					30,531.68	.00	.00	.00	30,531.68
665.017040.000.000.111.40.111400.0000.00.										
	CASH IN INVESTMENTS					86,665.44				

**ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP**  
FUND 665

ACCOUNT	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
66502380-111400	86,665.44	.00	.00	.00	86,665.44
665.018010.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	144,511.04				
66502480-111400	144,511.04	.00	.00	.00	144,511.04
665.018020.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	137,916.00				
66502530-111400	137,916.00	.00	.00	.00	137,916.00
665.018040.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	116,362.33				
66502630-111400	116,362.33	.00	.00	.00	116,362.33
665.018060.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	23.43				
66502680-111400	23.43	.00	.00	.00	23.43
<b>TOTALS FOR FUND 665</b>					
FIRE DISTRICTS	4,505,693.76	2,619,547.47	2,084,688.86	534,858.61	5,040,552.37
<b>668 MASON COUNTY TRANSIT</b>					
668.010010.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	17,750,000.00				
66800006-111400	17,750,000.00	.00	.00	.00	17,750,000.00
<b>TOTALS FOR FUND 668</b>					
MASON COUNTY TRANSIT	17,750,000.00	.00	.00	.00	17,750,000.00
<b>670 PORTS</b>					
670.000010.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	6,314.73				
2 75 GEN 02/07/24 INV INVESTMENT LIQUIDATED		.00	1,500.00	-1,500.00	
3 78 GEN 03/06/24 INV INVESTMENT LIQUIDATED		.00	4,814.73	-6,314.73	
67000080-111400	6,314.73	.00	6,314.73	-6,314.73	.00
670.005010.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	21,123.36				
67000130-111400	21,123.36	.00	.00	.00	21,123.36
670.006010.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	537.00				
2 75 GEN 02/07/24 INV INVESTMENT LIQUIDATED		.00	500.00	-500.00	
67000180-111400	537.00	.00	500.00	-500.00	37.00
670.010010.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	200,000.00				
67000230-111400	200,000.00	.00	.00	.00	200,000.00
670.020010.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	70,836.62				

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ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP

FUND 670

ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
9 230 GEN 09/19/24 INV INVESTMENT ACQUIRED		60,000.00	.00	60,000.00	
67000280-111400	70,836.62	60,000.00	.00	60,000.00	130,836.62
670.020030.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	7,832.30				
9 230 GEN 09/19/24 INV INVESTMENT ACQUIRED		10,000.00	.00	10,000.00	
67000330-111400	7,832.30	10,000.00	.00	10,000.00	17,832.30
670.030010.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	343,836.50				
5 453 GEN 05/30/24 INV INVESTMENT LIQUIDATED		.00	15,000.00	-15,000.00	
67000380-111400	343,836.50	.00	15,000.00	-15,000.00	328,836.50
TOTALS FOR FUND 670	650,480.51	70,000.00	21,814.73	48,185.27	698,665.78
PORTS					
675 HOSPITAL DISTRICTS					
675.001015.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	90,767,785.39				
1 159 GEN 01/16/24 INV INVESTMENT ACQUIRED		415,722.02	.00	415,722.02	
2 118 GEN 02/09/24 INV INVESTMENT ACQUIRED		431,013.36	.00	846,735.38	
3 78 GEN 03/06/24 INV INVESTMENT ACQUIRED		523,604.54	.00	1,370,339.92	
3 79 GEN 03/07/24 INV INVESTMENT LIQUIDATED		.00	1,000,000.00	370,339.92	
3 264 GEN 03/19/24 INV INVESTMENT LIQUIDATED		.00	2,000,000.00	-1,629,660.08	
4 4 GEN 04/01/24 INV INVESTMENT LIQUIDATED		.00	1,000,000.00	-2,629,660.08	
4 67 GEN 04/08/24 INV INVESTMENT ACQUIRED		512,577.67	.00	-2,117,082.41	
4 282 GEN 04/23/24 INV INVESTMENT ACQUIRED		2,000,000.00	.00	-117,082.41	
5 18 GEN 05/02/24 INV INVESTMENT LIQUIDATED		.00	1,000,000.00	-1,117,082.41	
5 58 GEN 05/08/24 INV INVESTMENT ACQUIRED		1,327,459.84	.00	210,377.43	
5 255 GEN 05/21/24 INV INVESTMENT ACQUIRED		2,000,000.00	.00	2,210,377.43	
5 324 GEN 05/23/24 INV INVESTMENT LIQUIDATED		.00	1,032,064.25	1,178,313.18	
6 75 GEN 06/10/24 INV INVESTMENT ACQUIRED		680,944.83	.00	1,859,258.01	
7 84 GEN 07/05/24 INV INVESTMENT LIQUIDATED		.00	2,000,000.00	-140,741.99	
7 88 GEN 07/08/24 INV INVESTMENT ACQUIRED		441,967.07	.00	301,225.08	
7 328 GEN 07/10/24 INV INVESTMENT LIQUIDATED		.00	1,000,000.00	-698,774.92	
8 76 GEN 08/07/24 INV INVESTMENT ACQUIRED		428,073.94	.00	-270,700.98	
8 136 GEN 08/14/24 INV INVESTMENT ACQUIRED		2,000,000.00	.00	1,729,299.02	
8 267 GEN 08/22/24 INV INVESTMENT LIQUIDATED		.00	1,000,000.00	729,299.02	
9 80 GEN 09/10/24 INV INVESTMENT ACQUIRED		475,049.33	.00	1,204,348.35	
67500130-111400	90,767,785.39	11,236,412.60	10,032,064.25	1,204,348.35	91,972,133.74
675.001020.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	66,275.56				
1 159 GEN 01/16/24 INV INVESTMENT ACQUIRED		279.89	.00	279.89	
2 118 GEN 02/09/24 INV INVESTMENT ACQUIRED		290.22	.00	570.11	
3 78 GEN 03/06/24 INV INVESTMENT ACQUIRED		290.75	.00	860.86	
4 67 GEN 04/08/24 INV INVESTMENT ACQUIRED		273.01	.00	1,133.87	
5 58 GEN 05/08/24 INV INVESTMENT ACQUIRED		292.83	.00	1,426.70	
6 75 GEN 06/10/24 INV INVESTMENT ACQUIRED		283.92	.00	1,710.62	
7 88 GEN 07/08/24 INV INVESTMENT ACQUIRED		294.79	.00	2,005.41	
8 76 GEN 08/07/24 INV INVESTMENT ACQUIRED		286.76	.00	2,292.17	

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**ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP**  
FUND 675

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL SRC EFF DATE REFERENCE					
9	80 GEN 09/10/24 INV INVESTMENT ACQUIRED		298.17	.00	2,590.34	
	67500180-111400	66,275.56	2,590.34	.00	2,590.34	68,865.90
	675.001035.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	5,570,683.90				
1	159 GEN 01/16/24 INV INVESTMENT ACQUIRED		24,707.22	.00	24,707.22	
2	118 GEN 02/09/24 INV INVESTMENT ACQUIRED		25,626.98	.00	50,334.20	
3	78 GEN 03/06/24 INV INVESTMENT ACQUIRED		25,677.38	.00	76,011.58	
4	67 GEN 04/08/24 INV INVESTMENT ACQUIRED		24,114.08	.00	100,125.66	
5	58 GEN 05/08/24 INV INVESTMENT ACQUIRED		25,874.35	.00	126,000.01	
6	75 GEN 06/10/24 INV INVESTMENT ACQUIRED		25,090.20	.00	151,090.21	
7	88 GEN 07/08/24 INV INVESTMENT ACQUIRED		26,059.21	.00	177,149.42	
8	76 GEN 08/07/24 INV INVESTMENT ACQUIRED		25,352.35	.00	202,501.77	
9	80 GEN 09/10/24 INV INVESTMENT ACQUIRED		26,369.36	.00	228,871.13	
	67500230-111400	5,570,683.90	228,871.13	.00	228,871.13	5,799,555.03
	675.002015.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	580,000.00				
	67500520-111400	580,000.00	.00	.00	.00	580,000.00
	TOTALS FOR FUND 675					
	HOSPITAL DISTRICTS	96,984,744.85	11,467,874.07	10,032,064.25	1,435,809.82	98,420,554.67
	685 SCHOOL DISTRICTS					
	685.042010.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	394,819.29				
4	126 GEN 04/11/24 INV INVESTMENT LIQUIDATED		.00	100,000.00	-100,000.00	
	68500060-111400	394,819.29	.00	100,000.00	-100,000.00	294,819.29
	685.042030.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	524.67				
	68500190-111400	524.67	.00	.00	.00	524.67
	685.042060.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	74,166.60				
	68500320-111400	74,166.60	.00	.00	.00	74,166.60
	685.042080.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	1,683.69				
	68500450-111400	1,683.69	.00	.00	.00	1,683.69
	685.042090.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	100,216.95				
	68500580-111400	100,216.95	.00	.00	.00	100,216.95
	685.054010.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	402,608.07				
1	508 GEN 01/31/24 INV INVESTMENT LIQUIDATED		.00	20,000.00	-20,000.00	
3	498 GEN 03/29/24 INV INVESTMENT ACQUIRED		40,000.00	.00	20,000.00	
4	425 GEN 04/30/24 INV INVESTMENT ACQUIRED		100,000.00	.00	120,000.00	
5	514 GEN 05/31/24 INV INVESTMENT LIQUIDATED		.00	100,000.00	20,000.00	

ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP

FUND 685

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
6	431 GEN 06/28/24 INV INVESTMENT ACQUIRED		25,000.00	.00	45,000.00	
7	848 GEN 07/31/24 INV INVESTMENT ACQUIRED		100,000.00	.00	145,000.00	
8	400 GEN 08/30/24 INV INVESTMENT ACQUIRED		100,000.00	.00	245,000.00	
9	363 GEN 09/30/24 INV INVESTMENT LIQUIDATED		.00	100,000.00	145,000.00	
	68500710-111400	402,608.07	365,000.00	220,000.00	145,000.00	547,608.07
	685.054030.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	67,165.01				
1	508 GEN 01/31/24 INV INVESTMENT ACQUIRED		15,000.00	.00	15,000.00	
2	429 GEN 02/29/24 INV INVESTMENT ACQUIRED		40,000.00	.00	55,000.00	
7	848 GEN 07/31/24 INV INVESTMENT ACQUIRED		10,000.00	.00	65,000.00	
8	400 GEN 08/30/24 INV INVESTMENT LIQUIDATED		.00	60,000.00	5,000.00	
	68500840-111400	67,165.01	65,000.00	60,000.00	5,000.00	72,165.01
	685.054060.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	147,499.00				
2	429 GEN 02/29/24 INV INVESTMENT ACQUIRED		20,000.00	.00	20,000.00	
3	498 GEN 03/29/24 INV INVESTMENT ACQUIRED		50,000.00	.00	70,000.00	
4	425 GEN 04/30/24 INV INVESTMENT ACQUIRED		50,000.00	.00	120,000.00	
6	431 GEN 06/28/24 INV INVESTMENT ACQUIRED		200,000.00	.00	320,000.00	
7	848 GEN 07/31/24 INV INVESTMENT ACQUIRED		90,000.00	.00	410,000.00	
	68500952-111400	147,499.00	410,000.00	.00	410,000.00	557,499.00
	685.054080.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	7,894.72				
2	429 GEN 02/29/24 INV INVESTMENT ACQUIRED		5,000.00	.00	5,000.00	
5	514 GEN 05/31/24 INV INVESTMENT LIQUIDATED		.00	1,000.00	4,000.00	
8	400 GEN 08/30/24 INV INVESTMENT ACQUIRED		4,000.00	.00	8,000.00	
	68500970-111400	7,894.72	9,000.00	1,000.00	8,000.00	15,894.72
	685.054090.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	146,603.80				
4	425 GEN 04/30/24 INV INVESTMENT ACQUIRED		4,000.00	.00	4,000.00	
	68501100-111400	146,603.80	4,000.00	.00	4,000.00	150,603.80
	685.309010.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	.00				
5	97 GEN 05/09/24 INV INVESTMENT ACQUIRED		1,293,435.98	.00	1,293,435.98	
5	137 GEN 05/10/24 INV INVESTMENT LIQUIDATED		.00	527,438.75	765,997.23	
5	203 GEN 05/15/24 INV INVESTMENT LIQUIDATED		.00	195,000.00	570,997.23	
5	255 GEN 05/21/24 INV INVESTMENT ACQUIRED		44,657.77	.00	615,655.00	
5	514 GEN 05/31/24 INV INVESTMENT LIQUIDATED		.00	615,655.00	.00	
	68501750-111400	.00	1,338,093.75	1,338,093.75	.00	.00
	685.309030.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	30,632.12				
1	416 GEN 01/26/24 INV INVESTMENT ACQUIRED		56,468.66	.00	56,468.66	
2	235 GEN 02/20/24 INV INVESTMENT ACQUIRED		133.86	.00	56,602.52	
3	78 GEN 03/06/24 INV INVESTMENT ACQUIRED		181.93	.00	56,784.45	
4	4 GEN 04/01/24 INV INVESTMENT LIQUIDATED		.00	85,000.00	-28,215.55	
5	51 GEN 05/06/24 INV INVESTMENT ACQUIRED		1,266.43	.00	-26,949.12	
6	163 GEN 06/13/24 INV INVESTMENT ACQUIRED		10.18	.00	-26,938.94	

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ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP  
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ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
7 48 GEN 07/03/24 INV INVESTMENT ACQUIRED		15.16	.00	-26,923.78	
9 14 GEN 09/04/24 INV INVESTMENT ACQUIRED		15.58	.00	-26,908.20	
9 51 GEN 09/06/24 INV INVESTMENT ACQUIRED		16.21	.00	-26,891.99	
68501880-111400	30,632.12	58,108.01	85,000.00	-26,891.99	3,740.13
685.309050.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	245,500.76				
1 416 GEN 01/26/24 INV INVESTMENT ACQUIRED		589.49	.00	589.49	
2 235 GEN 02/20/24 INV INVESTMENT ACQUIRED		1,080.68	.00	1,670.17	
3 78 GEN 03/06/24 INV INVESTMENT ACQUIRED		181.75	.00	1,851.92	
5 51 GEN 05/06/24 INV INVESTMENT ACQUIRED		1,647.16	.00	3,499.08	
6 163 GEN 06/13/24 INV INVESTMENT LIQUIDATED		.00	452.33	3,046.75	
7 48 GEN 07/03/24 INV INVESTMENT ACQUIRED		1,091.18	.00	4,137.93	
9 14 GEN 09/04/24 INV INVESTMENT ACQUIRED		1,055.71	.00	5,193.64	
9 51 GEN 09/06/24 INV INVESTMENT ACQUIRED		1,098.29	.00	6,291.93	
68502010-111400	245,500.76	6,744.26	452.33	6,291.93	251,792.69
685.309060.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	870,323.92				
1 416 GEN 01/26/24 INV INVESTMENT ACQUIRED		36,447.08	.00	36,447.08	
2 235 GEN 02/20/24 INV INVESTMENT ACQUIRED		20,058.50	.00	56,505.58	
3 78 GEN 03/06/24 INV INVESTMENT ACQUIRED		287,769.03	.00	344,274.61	
4 256 GEN 04/19/24 INV INVESTMENT ACQUIRED		201,285.15	.00	545,559.76	
4 396 GEN 04/29/24 INV INVESTMENT ACQUIRED		500,000.00	.00	1,045,559.76	
5 51 GEN 05/06/24 INV INVESTMENT ACQUIRED		1,318,463.39	.00	2,364,023.15	
5 514 GEN 05/31/24 INV INVESTMENT LIQUIDATED		.00	715,000.00	1,649,023.15	
6 163 GEN 06/13/24 INV INVESTMENT ACQUIRED		16,612.38	.00	1,665,635.53	
7 48 GEN 07/03/24 INV INVESTMENT ACQUIRED		45,841.75	.00	1,711,477.28	
9 14 GEN 09/04/24 INV INVESTMENT ACQUIRED		32,026.77	.00	1,743,504.05	
9 51 GEN 09/06/24 INV INVESTMENT ACQUIRED		31,804.70	.00	1,775,308.75	
68502140-111400	870,323.92	2,490,308.75	715,000.00	1,775,308.75	2,645,632.67
685.309080.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	333,868.38				
6 66 GEN 06/06/24 INV INVESTMENT LIQUIDATED		.00	2,000.00	-2,000.00	
68502270-111400	333,868.38	.00	2,000.00	-2,000.00	331,868.38
685.309090.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	68,220.35				
1 416 GEN 01/26/24 INV INVESTMENT LIQUIDATED		.00	12,979.12	-12,979.12	
2 235 GEN 02/20/24 INV INVESTMENT ACQUIRED		275.66	.00	-12,703.46	
3 78 GEN 03/06/24 INV INVESTMENT ACQUIRED		6,087.63	.00	-6,615.83	
4 256 GEN 04/19/24 INV INVESTMENT ACQUIRED		226.27	.00	-6,389.56	
5 51 GEN 05/06/24 INV INVESTMENT ACQUIRED		264.60	.00	-6,124.96	
6 163 GEN 06/13/24 INV INVESTMENT ACQUIRED		260.09	.00	-5,864.87	
7 48 GEN 07/03/24 INV INVESTMENT ACQUIRED		270.46	.00	-5,594.41	
9 14 GEN 09/04/24 INV INVESTMENT ACQUIRED		223,447.20	.00	217,852.79	
9 51 GEN 09/06/24 INV INVESTMENT ACQUIRED		262.90	.00	218,115.69	
68502400-111400	68,220.35	231,094.81	12,979.12	218,115.69	286,336.04
685.311010.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	8,453,044.29				

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ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP

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ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL SRC EFF DATE REFERENCE					
1	508 GEN 01/31/24 INV INVESTMENT LIQUIDATED		.00	825,809.11	-825,809.11	
2	429 GEN 02/29/24 INV INVESTMENT ACQUIRED		66,292.34	.00	-759,516.77	
3	34 GEN 03/05/24 INV INVESTMENT LIQUIDATED		.00	845.56	-760,362.33	
3	498 GEN 03/29/24 INV INVESTMENT ACQUIRED		159,566.14	.00	-600,796.19	
4	425 GEN 04/30/24 INV INVESTMENT ACQUIRED		570,443.71	.00	-30,352.48	
5	514 GEN 05/31/24 INV INVESTMENT ACQUIRED		30,707.22	.00	354.74	
6	431 GEN 06/28/24 INV INVESTMENT LIQUIDATED		.00	1,119,305.88	-1,118,951.14	
7	848 GEN 07/31/24 INV INVESTMENT ACQUIRED		151,835.54	.00	-967,115.60	
8	400 GEN 08/30/24 INV INVESTMENT ACQUIRED		351,341.70	.00	-615,773.90	
9	363 GEN 09/30/24 INV INVESTMENT ACQUIRED		142,991.04	.00	-472,782.86	
	68502530-111400	8,453,044.29	1,473,177.69	1,945,960.55	-472,782.86	7,980,261.43
	685.311030.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	1,874,947.75				
1	508 GEN 01/31/24 INV INVESTMENT ACQUIRED		33,237.19	.00	33,237.19	
2	429 GEN 02/29/24 INV INVESTMENT ACQUIRED		8,711.39	.00	41,948.58	
3	498 GEN 03/29/24 INV INVESTMENT LIQUIDATED		.00	25,433.78	16,514.80	
4	425 GEN 04/30/24 INV INVESTMENT ACQUIRED		8,164.68	.00	24,679.48	
5	514 GEN 05/31/24 INV INVESTMENT LIQUIDATED		.00	171,307.95	-146,628.47	
6	431 GEN 06/28/24 INV INVESTMENT LIQUIDATED		.00	11,814.41	-158,442.88	
7	848 GEN 07/31/24 INV INVESTMENT ACQUIRED		933,256.13	.00	774,813.25	
8	400 GEN 08/30/24 INV INVESTMENT ACQUIRED		.00	203,283.56	571,529.69	
9	363 GEN 09/30/24 INV INVESTMENT LIQUIDATED		.00	12,236.62	559,293.07	
	68502660-111400	1,874,947.75	983,369.39	424,076.32	559,293.07	2,434,240.82
	685.311060.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	659.11				
1	508 GEN 01/31/24 INV INVESTMENT ACQUIRED		2.77	.00	2.77	
2	429 GEN 02/29/24 INV INVESTMENT ACQUIRED		2.88	.00	5.65	
3	498 GEN 03/29/24 INV INVESTMENT ACQUIRED		2.89	.00	8.54	
4	425 GEN 04/30/24 INV INVESTMENT ACQUIRED		2.71	.00	11.25	
5	514 GEN 05/31/24 INV INVESTMENT ACQUIRED		2.91	.00	14.16	
6	431 GEN 06/28/24 INV INVESTMENT ACQUIRED		2.81	.00	16.97	
7	848 GEN 07/31/24 INV INVESTMENT ACQUIRED		2.93	.00	19.90	
8	400 GEN 08/30/24 INV INVESTMENT ACQUIRED		2.84	.00	22.74	
9	363 GEN 09/30/24 INV INVESTMENT ACQUIRED		2.95	.00	25.69	
	68310190-111400	659.11	25.69	.00	25.69	684.80
	685.311080.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	34,201.90				
1	508 GEN 01/31/24 INV INVESTMENT ACQUIRED		1,011.71	.00	1,011.71	
2	429 GEN 02/29/24 INV INVESTMENT ACQUIRED		4,507.29	.00	5,519.00	
3	498 GEN 03/29/24 INV INVESTMENT LIQUIDATED		.00	1,626.12	3,892.88	
4	425 GEN 04/30/24 INV INVESTMENT LIQUIDATED		.00	2,466.52	1,426.36	
5	514 GEN 05/31/24 INV INVESTMENT ACQUIRED		5,414.53	.00	6,840.89	
6	431 GEN 06/28/24 INV INVESTMENT LIQUIDATED		.00	1,770.52	5,070.37	
7	848 GEN 07/31/24 INV INVESTMENT LIQUIDATED		.00	.48	5,069.89	
8	400 GEN 08/30/24 INV INVESTMENT ACQUIRED		984.50	.00	6,054.39	
9	363 GEN 09/30/24 INV INVESTMENT LIQUIDATED		.00	2,379.06	3,675.33	
	68502790-111400	34,201.90	11,918.03	8,242.70	3,675.33	37,877.23
	685.311090.000.000.111.40.111400.0000.00.					

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ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL SRC EFF DATE REFERENCE					
CASH IN INVESTMENTS		54,707.89				
1	508 GEN 01/31/24 INV INVESTMENT ACQUIRED		230.44	.00	230.44	
2	429 GEN 02/29/24 INV INVESTMENT ACQUIRED		238.87	.00	469.31	
3	498 GEN 03/29/24 INV INVESTMENT ACQUIRED		239.51	.00	708.82	
4	425 GEN 04/30/24 INV INVESTMENT ACQUIRED		1,120.68	.00	1,829.50	
5	514 GEN 05/31/24 INV INVESTMENT LIQUIDATED		.00	11,517.45	-9,687.95	
6	431 GEN 06/28/24 INV INVESTMENT ACQUIRED		233.79	.00	-9,454.16	
7	848 GEN 07/31/24 INV INVESTMENT ACQUIRED		282,877.31	.00	273,423.15	
8	400 GEN 08/30/24 INV INVESTMENT ACQUIRED		134,113.41	.00	407,536.56	
9	363 GEN 09/30/24 INV INVESTMENT ACQUIRED		237.69	.00	407,774.25	
68502920-111400		54,707.89	419,291.70	11,517.45	407,774.25	462,482.14
685.402010.000.000.111.40.111400.0000.00.						
CASH IN INVESTMENTS		143,411.17				
1	41 GEN 01/05/24 INV INVESTMENT ACQUIRED		720,000.00	.00	720,000.00	
2	50 GEN 01/08/24 INV INVESTMENT LIQUIDATED		.00	15,000.00	705,000.00	
1	238 GEN 01/18/24 INV INVESTMENT LIQUIDATED		.00	175,000.00	530,000.00	
2	59 GEN 02/06/24 INV INVESTMENT LIQUIDATED		.00	6,000.00	524,000.00	
2	222 GEN 02/16/24 INV INVESTMENT LIQUIDATED		.00	120,000.00	404,000.00	
2	235 GEN 02/20/24 INV INVESTMENT LIQUIDATED		.00	16,000.00	388,000.00	
2	429 GEN 02/29/24 INV INVESTMENT ACQUIRED		157,000.00	.00	545,000.00	
3	79 GEN 03/07/24 INV INVESTMENT ACQUIRED		60,000.00	.00	605,000.00	
3	248 GEN 03/18/24 INV INVESTMENT LIQUIDATED		.00	140,000.00	465,000.00	
3	337 GEN 03/21/24 INV INVESTMENT ACQUIRED		65,000.00	.00	530,000.00	
4	51 GEN 04/04/24 INV INVESTMENT LIQUIDATED		.00	110,000.00	420,000.00	
4	246 GEN 04/18/24 INV INVESTMENT ACQUIRED		100,000.00	.00	520,000.00	
5	209 GEN 05/16/24 INV INVESTMENT ACQUIRED		1,060,000.00	.00	1,580,000.00	
5	324 GEN 05/23/24 INV INVESTMENT LIQUIDATED		.00	490,000.00	1,090,000.00	
5	514 GEN 05/31/24 INV INVESTMENT LIQUIDATED		.00	450,000.00	640,000.00	
6	66 GEN 06/06/24 INV INVESTMENT ACQUIRED		60,000.00	.00	700,000.00	
6	260 GEN 06/20/24 INV INVESTMENT LIQUIDATED		.00	105,000.00	595,000.00	
6	431 GEN 06/28/24 INV INVESTMENT LIQUIDATED		.00	678,411.17	-83,411.17	
68503050-111400		143,411.17	2,222,000.00	2,305,411.17	-83,411.17	60,000.00
685.402030.000.000.111.40.111400.0000.00.						
CASH IN INVESTMENTS		92,500.00				
3	79 GEN 03/07/24 INV INVESTMENT ACQUIRED		23,000.00	.00	23,000.00	
4	246 GEN 04/18/24 INV INVESTMENT LIQUIDATED		.00	2,000.00	21,000.00	
4	352 GEN 04/25/24 INV INVESTMENT LIQUIDATED		.00	29,000.00	-8,000.00	
5	209 GEN 05/16/24 INV INVESTMENT LIQUIDATED		.00	35,000.00	-43,000.00	
5	324 GEN 05/23/24 INV INVESTMENT LIQUIDATED		.00	25,000.00	-68,000.00	
5	514 GEN 05/31/24 INV INVESTMENT ACQUIRED		60,000.00	.00	-8,000.00	
6	66 GEN 06/06/24 INV INVESTMENT ACQUIRED		60,000.00	.00	52,000.00	
6	431 GEN 06/28/24 INV INVESTMENT LIQUIDATED		.00	144,500.00	-92,500.00	
68503180-111400		92,500.00	143,000.00	235,500.00	-92,500.00	.00
685.402060.000.000.111.40.111400.0000.00.						
CASH IN INVESTMENTS		361,000.00				
1	41 GEN 01/05/24 INV INVESTMENT ACQUIRED		13,000.00	.00	13,000.00	
2	59 GEN 02/06/24 INV INVESTMENT ACQUIRED		7,500.00	.00	20,500.00	
2	222 GEN 02/16/24 INV INVESTMENT ACQUIRED		25,000.00	.00	45,500.00	
2	429 GEN 02/29/24 INV INVESTMENT ACQUIRED		50,000.00	.00	95,500.00	

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ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL SRC EFF DATE REFERENCE					
3	79 GEN 03/07/24 INV INVESTMENT ACQUIRED		33,000.00	.00	128,500.00	
3	337 GEN 03/21/24 INV INVESTMENT ACQUIRED		40,000.00	.00	168,500.00	
4	51 GEN 04/04/24 INV INVESTMENT ACQUIRED		40,000.00	.00	208,500.00	
4	246 GEN 04/18/24 INV INVESTMENT ACQUIRED		100,000.00	.00	308,500.00	
5	209 GEN 05/16/24 INV INVESTMENT ACQUIRED		640,000.00	.00	948,500.00	
5	514 GEN 05/31/24 INV INVESTMENT LIQUIDATED		.00	530,000.00	418,500.00	
6	66 GEN 06/06/24 INV INVESTMENT ACQUIRED		4,500.00	.00	423,000.00	
6	431 GEN 06/28/24 INV INVESTMENT ACQUIRED		8,500.00	.00	431,500.00	
	68503310-111400	361,000.00	961,500.00	530,000.00	431,500.00	792,500.00
	685.402080.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	46,341.33				
2	59 GEN 02/06/24 INV INVESTMENT LIQUIDATED		.00	1,000.00	-1,000.00	
2	222 GEN 02/16/24 INV INVESTMENT LIQUIDATED		.00	1,000.00	-2,000.00	
6	66 GEN 06/06/24 INV INVESTMENT ACQUIRED		1,000.00	.00	-1,000.00	
	68503440-111400	46,341.33	1,000.00	2,000.00	-1,000.00	45,341.33
	685.402090.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	274,117.51				
2	59 GEN 02/06/24 INV INVESTMENT ACQUIRED		60,000.00	.00	60,000.00	
3	337 GEN 03/21/24 INV INVESTMENT ACQUIRED		1,000.00	.00	61,000.00	
4	246 GEN 04/18/24 INV INVESTMENT LIQUIDATED		.00	205,000.00	-144,000.00	
5	209 GEN 05/16/24 INV INVESTMENT ACQUIRED		6,000.00	.00	-138,000.00	
6	66 GEN 06/06/24 INV INVESTMENT ACQUIRED		2,000.00	.00	-136,000.00	
	68503570-111400	274,117.51	69,000.00	205,000.00	-136,000.00	138,117.51
	685.403010.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	2,857,449.96				
1	156 GEN 01/12/24 INV INVESTMENT LIQUIDATED		.00	267,254.16	-267,254.16	
1	508 GEN 01/31/24 INV INVESTMENT LIQUIDATED		.00	242,823.57	-510,077.73	
2	222 GEN 02/16/24 INV INVESTMENT ACQUIRED		24,262.42	.00	-485,815.31	
2	235 GEN 02/20/24 INV INVESTMENT LIQUIDATED		.00	290,613.31	-776,428.62	
2	429 GEN 02/29/24 INV INVESTMENT ACQUIRED		214,287.34	.00	-562,141.28	
3	237 GEN 03/15/24 INV INVESTMENT LIQUIDATED		.00	284,241.30	-846,382.58	
3	498 GEN 03/29/24 INV INVESTMENT ACQUIRED		172,448.03	.00	-673,934.55	
4	155 GEN 04/15/24 INV INVESTMENT LIQUIDATED		.00	264,267.10	-938,201.65	
4	425 GEN 04/30/24 INV INVESTMENT ACQUIRED		408,908.27	.00	-529,293.38	
5	203 GEN 05/15/24 INV INVESTMENT ACQUIRED		989,903.16	.00	460,609.78	
5	453 GEN 05/30/24 INV INVESTMENT LIQUIDATED		.00	1,137,844.95	-677,235.17	
6	188 GEN 06/14/24 INV INVESTMENT LIQUIDATED		.00	46,555.77	-723,790.94	
6	431 GEN 06/28/24 INV INVESTMENT LIQUIDATED		.00	679,361.48	-1,403,152.42	
7	365 GEN 07/15/24 INV INVESTMENT LIQUIDATED		.00	282,682.37	-1,685,834.79	
7	848 GEN 07/31/24 INV INVESTMENT ACQUIRED		1,202,151.80	.00	-483,682.99	
8	136 GEN 08/14/24 INV INVESTMENT LIQUIDATED		.00	258,538.53	-742,221.52	
8	400 GEN 08/30/24 INV INVESTMENT ACQUIRED		181,282.53	.00	-560,938.99	
9	149 GEN 09/13/24 INV INVESTMENT LIQUIDATED		.00	273,829.94	-834,768.93	
9	363 GEN 09/30/24 INV INVESTMENT LIQUIDATED		.00	293,959.70	-1,128,728.63	
	68503700-111400	2,857,449.96	3,193,243.55	4,321,972.18	-1,128,728.63	1,728,721.33
	685.403030.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	206,082.85				
1	156 GEN 01/12/24 INV INVESTMENT LIQUIDATED		.00	80,296.69	-80,296.69	

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ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP

FUND 685

ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
2 222 GEN 02/16/24 INV INVESTMENT LIQUIDATED		.00	1,638.83	-1,638.83	
3 237 GEN 03/15/24 INV INVESTMENT ACQUIRED		675.35	.00	675.35	
4 155 GEN 04/15/24 INV INVESTMENT ACQUIRED		72,511.12	.00	72,511.12	
5 203 GEN 05/15/24 INV INVESTMENT ACQUIRED		72,977.44	.00	72,977.44	
5 453 GEN 05/30/24 INV INVESTMENT LIQUIDATED		.00	20,499.99	-20,499.99	
6 188 GEN 06/14/24 INV INVESTMENT ACQUIRED		689.26	.00	689.26	
6 431 GEN 06/28/24 INV INVESTMENT ACQUIRED		27,773.42	.00	27,773.42	
7 365 GEN 07/15/24 INV INVESTMENT ACQUIRED		1,482.90	.00	1,482.90	
8 136 GEN 08/14/24 INV INVESTMENT LIQUIDATED		.00	22,529.26	-22,529.26	
8 400 GEN 08/30/24 INV INVESTMENT LIQUIDATED		.00	99,080.84	-99,080.84	
9 149 GEN 09/13/24 INV INVESTMENT ACQUIRED		1,234.11	.00	1,234.11	
<b>68503830-111400</b>	<b>206,082.85</b>	<b>177,343.60</b>	<b>224,045.61</b>	<b>-46,702.01</b>	<b>159,380.84</b>
685.403060.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	635,254.14				
1 156 GEN 01/12/24 INV INVESTMENT ACQUIRED		24,341.53	.00	24,341.53	
2 222 GEN 02/16/24 INV INVESTMENT ACQUIRED		13,771.39	.00	13,771.39	
3 237 GEN 03/15/24 INV INVESTMENT ACQUIRED		197,728.07	.00	197,728.07	
4 155 GEN 04/15/24 INV INVESTMENT ACQUIRED		133,319.82	.00	133,319.82	
5 203 GEN 05/15/24 INV INVESTMENT ACQUIRED		997,203.50	.00	997,203.50	
5 453 GEN 05/30/24 INV INVESTMENT LIQUIDATED		.00	469,590.48	-469,590.48	
6 188 GEN 06/14/24 INV INVESTMENT ACQUIRED		366,378.68	.00	366,378.68	
7 365 GEN 07/15/24 INV INVESTMENT ACQUIRED		39,021.39	.00	39,021.39	
8 400 GEN 08/30/24 INV INVESTMENT LIQUIDATED		.00	700.00	-700.00	
9 149 GEN 09/13/24 INV INVESTMENT ACQUIRED		105,021.85	.00	105,021.85	
<b>68503960-111400</b>	<b>635,254.14</b>	<b>1,876,786.23</b>	<b>470,290.48</b>	<b>1,406,495.75</b>	<b>2,041,749.89</b>
685.403080.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	437,561.44				
1 156 GEN 01/12/24 INV INVESTMENT LIQUIDATED		.00	5,742.80	-5,742.80	
1 508 GEN 01/31/24 INV INVESTMENT LIQUIDATED		.00	11,425.36	-11,425.36	
2 222 GEN 02/16/24 INV INVESTMENT ACQUIRED		4,116.01	.00	4,116.01	
2 429 GEN 02/29/24 INV INVESTMENT LIQUIDATED		.00	730.08	-730.08	
3 237 GEN 03/15/24 INV INVESTMENT LIQUIDATED		.00	11,032.07	-11,032.07	
3 498 GEN 03/29/24 INV INVESTMENT ACQUIRED		7,758.53	.00	7,758.53	
4 197 GEN 04/17/24 INV INVESTMENT ACQUIRED		6,299.93	.00	6,299.93	
4 425 GEN 04/30/24 INV INVESTMENT LIQUIDATED		.00	3,136.54	-3,136.54	
5 203 GEN 05/15/24 INV INVESTMENT ACQUIRED		3,180.22	.00	3,180.22	
5 453 GEN 05/30/24 INV INVESTMENT LIQUIDATED		.00	34,643.13	-34,643.13	
6 188 GEN 06/14/24 INV INVESTMENT LIQUIDATED		.00	9,243.38	-9,243.38	
6 431 GEN 06/28/24 INV INVESTMENT ACQUIRED		8,579.28	.00	8,579.28	
7 365 GEN 07/15/24 INV INVESTMENT LIQUIDATED		.00	7,905.20	-7,905.20	
7 848 GEN 07/31/24 INV INVESTMENT ACQUIRED		2,574.00	.00	2,574.00	
8 136 GEN 08/14/24 INV INVESTMENT ACQUIRED		2,182.90	.00	2,182.90	
8 400 GEN 08/30/24 INV INVESTMENT LIQUIDATED		.00	20,305.00	-20,305.00	
9 149 GEN 09/13/24 INV INVESTMENT ACQUIRED		13,648.52	.00	13,648.52	
9 363 GEN 09/30/24 INV INVESTMENT ACQUIRED		4,977.22	.00	4,977.22	
<b>68504090-111400</b>	<b>437,561.44</b>	<b>53,316.61</b>	<b>104,163.56</b>	<b>-50,846.95</b>	<b>386,714.49</b>
685.403090.000.000.111.40.111400.0000.00.					
CASH IN INVESTMENTS	335,048.20				
1 156 GEN 01/12/24 INV INVESTMENT ACQUIRED		1,437.58	.00	1,437.58	

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ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP

FUND 685

ACCOUNT PER	ACCOUNT NAME JNL	SRC	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
2	222 GEN		02/16/24	INV INVESTMENT ACQUIRED		1,492.85	.00	2,930.43	
3	237 GEN		03/15/24	INV INVESTMENT ACQUIRED		1,498.11	.00	4,428.54	
4	155 GEN		04/15/24	INV INVESTMENT ACQUIRED		1,401.44	.00	5,829.98	
5	203 GEN		05/15/24	INV INVESTMENT ACQUIRED		1,506.60	.00	7,336.58	
6	188 GEN		06/14/24	INV INVESTMENT ACQUIRED		1,459.80	.00	8,796.38	
7	365 GEN		07/15/24	INV INVESTMENT ACQUIRED		1,517.72	.00	10,314.10	
9	149 GEN		09/13/24	INV INVESTMENT ACQUIRED		276,700.44	.00	287,014.54	
68504220-111400					335,048.20	287,014.54	.00	287,014.54	622,062.74
685.404010.000.000.111.40.111400.0000.00.									
CASH IN INVESTMENTS					693,486.11				
1	508 GEN		01/31/24	INV INVESTMENT ACQUIRED		95,000.00	.00	95,000.00	
2	429 GEN		02/29/24	INV INVESTMENT ACQUIRED		60,500.00	.00	155,500.00	
3	498 GEN		03/29/24	INV INVESTMENT LIQUIDATED		.00	75,000.00	80,500.00	
4	425 GEN		04/30/24	INV INVESTMENT ACQUIRED		500,000.00	.00	580,500.00	
5	514 GEN		05/31/24	INV INVESTMENT LIQUIDATED		.00	85,000.00	495,500.00	
6	431 GEN		06/28/24	INV INVESTMENT LIQUIDATED		.00	433,000.00	62,500.00	
7	848 GEN		07/31/24	INV INVESTMENT ACQUIRED		97,000.00	.00	159,500.00	
8	400 GEN		08/30/24	INV INVESTMENT LIQUIDATED		.00	149,000.00	10,500.00	
68504350-111400					693,486.11	752,500.00	742,000.00	10,500.00	703,986.11
685.404030.000.000.111.40.111400.0000.00.									
CASH IN INVESTMENTS					1,204,665.00				
1	508 GEN		01/31/24	INV INVESTMENT ACQUIRED		7,900.00	.00	7,900.00	
2	429 GEN		02/29/24	INV INVESTMENT LIQUIDATED		.00	1,900.00	6,000.00	
3	498 GEN		03/29/24	INV INVESTMENT LIQUIDATED		.00	8,000.00	-2,000.00	
4	425 GEN		04/30/24	INV INVESTMENT ACQUIRED		5,000.00	.00	3,000.00	
5	514 GEN		05/31/24	INV INVESTMENT LIQUIDATED		.00	2,250.00	750.00	
6	431 GEN		06/28/24	INV INVESTMENT LIQUIDATED		.00	13,000.00	-12,250.00	
7	848 GEN		07/31/24	INV INVESTMENT ACQUIRED		20,700.00	.00	8,450.00	
8	400 GEN		08/30/24	INV INVESTMENT LIQUIDATED		.00	.00	8,450.00	
68504480-111400					1,204,665.00	33,600.00	25,150.00	8,450.00	1,213,115.00
685.404050.000.000.111.40.111400.0000.00.									
CASH IN INVESTMENTS					64,787.16				
1	508 GEN		01/31/24	INV INVESTMENT ACQUIRED		275.00	.00	275.00	
2	429 GEN		02/29/24	INV INVESTMENT ACQUIRED		350.00	.00	625.00	
3	498 GEN		03/29/24	INV INVESTMENT ACQUIRED		1,200.00	.00	1,825.00	
4	425 GEN		04/30/24	INV INVESTMENT ACQUIRED		250.00	.00	2,075.00	
5	514 GEN		05/31/24	INV INVESTMENT ACQUIRED		300.00	.00	2,375.00	
6	431 GEN		06/28/24	INV INVESTMENT ACQUIRED		300.00	.00	2,675.00	
7	848 GEN		07/31/24	INV INVESTMENT LIQUIDATED		.00	650.00	2,025.00	
8	400 GEN		08/30/24	INV INVESTMENT LIQUIDATED		.00	1,000.00	1,025.00	
68504610-111400					64,787.16	2,675.00	1,650.00	1,025.00	65,812.16
685.404060.000.000.111.40.111400.0000.00.									
CASH IN INVESTMENTS					22,187.39				
1	508 GEN		01/31/24	INV INVESTMENT ACQUIRED		325.00	.00	325.00	
2	429 GEN		02/29/24	INV INVESTMENT ACQUIRED		650.00	.00	975.00	
3	498 GEN		03/29/24	INV INVESTMENT ACQUIRED		700.00	.00	1,675.00	
4	425 GEN		04/30/24	INV INVESTMENT ACQUIRED		500.00	.00	2,175.00	
5	514 GEN		05/31/24	INV INVESTMENT ACQUIRED		900.00	.00	3,075.00	
6	431 GEN		06/28/24	INV INVESTMENT ACQUIRED		800.00	.00	3,875.00	

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ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP

FUND 685

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL SRC EFF DATE REFERENCE					
7	848 GEN 07/31/24 INV INVESTMENT ACQUIRED		275.00	.00	4,150.00	
8	400 GEN 08/30/24 INV INVESTMENT ACQUIRED		183.00	.00	4,333.00	
	68504740-111400	22,187.39	4,333.00	.00	4,333.00	26,520.39
	685.404080.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	26,020.76				
1	508 GEN 01/31/24 INV INVESTMENT ACQUIRED		100.00	.00	100.00	
2	429 GEN 02/29/24 INV INVESTMENT ACQUIRED		638.00	.00	738.00	
3	498 GEN 03/29/24 INV INVESTMENT ACQUIRED		200.00	.00	938.00	
4	425 GEN 04/30/24 INV INVESTMENT ACQUIRED		1,250.00	.00	2,188.00	
5	514 GEN 05/31/24 INV INVESTMENT LIQUIDATED		.00	750.00	1,438.00	
6	431 GEN 06/28/24 INV INVESTMENT ACQUIRED		1,000.00	.00	2,438.00	
7	848 GEN 07/31/24 INV INVESTMENT ACQUIRED		1,000.00	.00	3,438.00	
8	400 GEN 08/30/24 INV INVESTMENT LIQUIDATED		.00	2,300.00	1,138.00	
	68504883-111400	26,020.76	4,188.00	3,050.00	1,138.00	27,158.76
	685.404090.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	152,839.79				
2	429 GEN 02/29/24 INV INVESTMENT LIQUIDATED		.00	152,000.00	-152,000.00	
3	498 GEN 03/29/24 INV INVESTMENT ACQUIRED		156,000.00	.00	4,000.00	
5	514 GEN 05/31/24 INV INVESTMENT ACQUIRED		100.00	.00	4,100.00	
6	431 GEN 06/28/24 INV INVESTMENT ACQUIRED		1,100.00	.00	5,200.00	
8	400 GEN 08/30/24 INV INVESTMENT ACQUIRED		71,000.00	.00	76,200.00	
	68504895-111400	152,839.79	228,200.00	152,000.00	76,200.00	229,039.79
	TOTALS FOR FUND 685					
	SCHOOL DISTRICTS	20,862,041.08	17,874,832.61	14,246,555.22	3,628,277.39	24,490,318.47
	690 WATER DISTRICTS					
	690.001010.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	711.57				
	69000080-111400	711.57	.00	.00	.00	711.57
	690.001045.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	1,048.51				
	69000180-111400	1,048.51	.00	.00	.00	1,048.51
	690.002010.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	27,481.80				
	69000430-111400	27,481.80	.00	.00	.00	27,481.80
	690.002020.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	26,983.79				
	69000480-111400	26,983.79	.00	.00	.00	26,983.79
	690.002065.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	118,781.64				
	69000530-111400	118,781.64	.00	.00	.00	118,781.64
	690.002130.000.000.111.40.111400.0000.00.					
	CASH IN INVESTMENTS	8,533.18				

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ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP

FUND 690

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL SRC EFF DATE REFERENCE					
69000580-111400		8,533.18	.00	.00	.00	8,533.18
690.003020.000.000.111.40.111400.0000.00.						
CASH IN INVESTMENTS		147,734.80				
69000680-111400		147,734.80	.00	.00	.00	147,734.80
690.005010.000.000.111.40.111400.0000.00.						
CASH IN INVESTMENTS		120,000.00				
4 29 GEN 04/03/24 INVACQ INVESTMENT ACQUIRED			454,123.87	.00	454,123.87	
4 256 GEN 04/19/24 INV INVESTMENT LIQUIDATED			.00	452,791.08	1,332.79	
8 76 GEN 08/07/24 INV INVESTMENT ACQUIRED			78,667.21	.00	80,000.00	
69000880-111400		120,000.00	532,791.08	452,791.08	80,000.00	200,000.00
690.005020.000.000.111.40.111400.0000.00.						
CASH IN INVESTMENTS		379,343.10				
1 238 GEN 01/18/24 INV INVESTMENT ACQUIRED			1,998.55	.00	1,998.55	
2 2 GEN 02/01/24 INV INVESTMENT ACQUIRED			48,409.51	.00	50,408.06	
2 75 GEN 02/07/24 INV INVESTMENT ACQUIRED			1,989.89	.00	52,397.95	
3 78 GEN 03/06/24 INV INVESTMENT ACQUIRED			1,962.10	.00	54,360.05	
4 51 GEN 04/04/24 INV INVESTMENT ACQUIRED			2,156.57	.00	56,516.62	
5 58 GEN 05/08/24 INV INVESTMENT ACQUIRED			2,251.20	.00	58,767.82	
6 163 GEN 06/13/24 INV INVESTMENT ACQUIRED			2,187.30	.00	60,955.12	
7 404 GEN 07/17/24 INVACQ INVESTMENT ACQUIRED			2,432.69	.00	63,387.81	
8 76 GEN 08/07/24 INV INVESTMENT ACQUIRED			2,218.43	.00	65,606.24	
9 51 GEN 09/06/24 INV INVESTMENT ACQUIRED			3,241.28	.00	68,847.52	
69000930-111400		379,343.10	68,847.52	.00	68,847.52	448,190.62
690.005030.000.000.111.40.111400.0000.00.						
CASH IN INVESTMENTS		42,867.07				
1 238 GEN 01/18/24 INV INVESTMENT ACQUIRED			181.06	.00	181.06	
2 75 GEN 02/07/24 INV INVESTMENT ACQUIRED			187.53	.00	368.59	
3 78 GEN 03/06/24 INV INVESTMENT ACQUIRED			188.00	.00	556.59	
4 51 GEN 04/04/24 INV INVESTMENT ACQUIRED			176.63	.00	733.22	
5 58 GEN 05/08/24 INV INVESTMENT ACQUIRED			189.40	.00	922.62	
6 163 GEN 06/13/24 INV INVESTMENT ACQUIRED			183.74	.00	1,106.36	
7 404 GEN 07/17/24 INVACQ INVESTMENT ACQUIRED			190.67	.00	1,297.03	
8 76 GEN 08/07/24 INV INVESTMENT ACQUIRED			185.39	.00	1,482.42	
9 51 GEN 09/06/24 INV INVESTMENT ACQUIRED			192.61	.00	1,675.03	
69000980-111400		42,867.07	1,675.03	.00	1,675.03	44,542.10
690.005050.000.000.111.40.111400.0000.00.						
CASH IN INVESTMENTS		21,516.87				
1 238 GEN 01/18/24 INV INVESTMENT ACQUIRED			6,386.70	.00	6,386.70	
2 75 GEN 02/07/24 INV INVESTMENT ACQUIRED			6,411.28	.00	12,797.98	
3 78 GEN 03/06/24 INV INVESTMENT ACQUIRED			6,436.82	.00	19,234.80	
4 51 GEN 04/04/24 INV INVESTMENT ACQUIRED			6,464.89	.00	25,699.69	
5 58 GEN 05/08/24 INV INVESTMENT ACQUIRED			6,503.34	.00	32,203.03	
6 163 GEN 06/13/24 INV INVESTMENT ACQUIRED			6,526.33	.00	38,729.36	
7 404 GEN 07/17/24 INVACQ INVESTMENT ACQUIRED			6,557.74	.00	45,287.10	
8 76 GEN 08/07/24 INV INVESTMENT ACQUIRED			6,573.41	.00	51,860.51	
9 51 GEN 09/06/24 INV INVESTMENT ACQUIRED			6,607.21	.00	58,467.72	
9 239 GEN 09/20/24 INV INVESTMENT LIQUIDATED			.00	78,476.61	-20,008.89	

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ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP

FUND 690

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL SRC EFF DATE REFERENCE					
69000032-111400		21,516.87	58,467.72	78,476.61	-20,008.89	1,507.98
690.005070.000.000.111.40.111400.0000.00.						
CASH IN INVESTMENTS		44,732.75				
1 238 GEN 01/18/24 INV	INVESTMENT ACQUIRED		188.94	.00	188.94	
2 75 GEN 02/07/24 INV	INVESTMENT ACQUIRED		195.70	.00	384.64	
3 78 GEN 03/06/24 INV	INVESTMENT ACQUIRED		196.18	.00	580.82	
4 51 GEN 04/04/24 INV	INVESTMENT ACQUIRED		184.32	.00	765.14	
5 58 GEN 05/08/24 INV	INVESTMENT ACQUIRED		197.64	.00	962.78	
6 163 GEN 06/13/24 INV	INVESTMENT ACQUIRED		191.73	.00	1,154.51	
7 404 GEN 07/17/24 INV	INVESTMENT ACQUIRED		198.97	.00	1,353.48	
8 76 GEN 08/07/24 INV	INVESTMENT ACQUIRED		193.47	.00	1,546.95	
9 51 GEN 09/06/24 INV	INVESTMENT ACQUIRED		201.00	.00	1,747.95	
69001130-111400		44,732.75	1,747.95	.00	1,747.95	46,480.70
TOTALS FOR FUND 690						
WATER DISTRICTS		939,735.08	663,529.30	531,267.69	132,261.61	1,071,996.69
800 TREASURER S DAILY CASH						
800.000000.000.010.111.40.111400.0000.00.						
CASH IN INVESTMENTS ST POOL		39,596,648.15				
1 41 GEN 01/05/24 INV	INVESTMENT ACQUIRED		2,900,000.00	.00	2,900,000.00	
1 50 GEN 01/08/24 INV	INVESTMENT ACQUIRED		181,456.01	.00	3,081,456.01	
1 130 GEN 01/10/24 INV	INVESTMENT LIQUIDATED		.00	1,600,000.00	1,481,456.01	
1 156 GEN 01/12/24 INV	INVESTMENT LIQUIDATED		.00	1,000,000.00	481,456.01	
1 159 GEN 01/16/24 INV	INVESTMENT LIQUIDATED		.00	390,151.77	91,304.24	
1 238 GEN 01/18/24 INV	INVESTMENT LIQUIDATED		.00	1,500,000.00	-1,408,695.76	
1 254 GEN 01/19/24 INV	INVESTMENT ACQUIRED		11,000.00	.00	-1,397,695.76	
1 358 GEN 01/25/24 INV	INVESTMENT LIQUIDATED		.00	2,400,000.00	-3,797,695.76	
1 416 GEN 01/26/24 INV	INVESTMENT ACQUIRED		600,000.00	.00	-3,197,695.76	
1 508 GEN 01/31/24 INV	INVESTMENT ACQUIRED		4,517,100.00	.00	1,319,404.24	
2 2 GEN 02/01/24 INV	INVESTMENT LIQUIDATED		.00	48,409.51	1,270,994.73	
2 25 GEN 02/05/24 INV	INVESTMENT ACQUIRED		5,000,000.00	.00	6,270,994.73	
2 75 GEN 02/07/24 INV	INVESTMENT LIQUIDATED		.00	6,784.40	6,264,210.33	
2 113 GEN 02/08/24 INV	INVESTMENT LIQUIDATED		.00	3,264,000.00	3,000,210.33	
2 118 GEN 02/09/24 INV	INVESTMENT LIQUIDATED		.00	456,930.56	2,543,279.77	
2 151 GEN 02/13/24 INV	INVESTMENT LIQUIDATED		.00	3,900,000.00	-1,356,720.23	
2 204 GEN 02/15/24 INV	INVESTMENT ACQUIRED		2,189.00	.00	-1,354,531.23	
2 222 GEN 02/16/24 INV	INVESTMENT ACQUIRED		53,996.16	.00	-1,300,535.07	
2 235 GEN 02/20/24 INV	INVESTMENT ACQUIRED		296,192.80	.00	-1,004,342.27	
2 301 GEN 02/22/24 INV	INVESTMENT ACQUIRED		175,900.00	.00	-828,442.27	
2 307 GEN 02/23/24 INV	INVESTMENT LIQUIDATED		.00	2,900,000.00	-3,728,442.27	
2 408 GEN 02/28/24 INV	INVESTMENT ACQUIRED		4,600.00	.00	-3,723,842.27	
2 429 GEN 02/29/24 INV	INVESTMENT LIQUIDATED		.00	473,548.03	-4,197,390.30	
3 34 GEN 03/05/24 INV	INVESTMENT ACQUIRED		10,500,845.56	.00	6,303,455.26	
3 78 GEN 03/06/24 INV	INVESTMENT LIQUIDATED		.00	847,761.38	5,455,693.88	
3 79 GEN 03/07/24 INV	INVESTMENT LIQUIDATED		.00	5,000,000.00	455,693.88	
3 94 GEN 03/08/24 INV	INVESTMENT ACQUIRED		1,000,000.00	.00	1,455,693.88	
3 97 GEN 03/11/24 INV	INVESTMENT ACQUIRED		194,272.31	.00	1,649,966.19	
3 160 GEN 03/12/24 INV	INVESTMENT LIQUIDATED		.00	1,950,000.00	-300,033.81	
3 237 GEN 03/15/24 INV	INVESTMENT ACQUIRED		95,371.84	.00	-204,661.97	

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ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP  
FUND 800

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL SRC EFF DATE REFERENCE					
3	248 GEN 03/18/24 INV INVESTMENT ACQUIRED	140,000.00		.00	-64,661.97	
3	264 GEN 03/19/24 INV INVESTMENT LIQUIDATED	.00	.00	1,000,000.00	-1,064,661.97	
3	337 GEN 03/21/24 INV INVESTMENT LIQUIDATED	.00	.00	2,500,000.00	-3,564,661.97	
3	346 GEN 03/22/24 INV INVESTMENT LIQUIDATED	.00	.00	1,400,000.00	-4,964,661.97	
3	383 GEN 03/26/24 INVLIQ INVESTMENT LIQUIDATED	.00	.00	3,500,000.00	-8,464,661.97	
3	498 GEN 03/29/24 INV INVESTMENT ACQUIRED	5,000,000.00	.00	.00	-3,464,661.97	
4	4 GEN 04/01/24 INV INVESTMENT ACQUIRED	4,000,000.00	.00	.00	535,338.03	
4	29 GEN 04/03/24 INVACQ INVESTMENT ACQUIRED	1,650,000.00	.00	.00	2,185,338.03	
4	51 GEN 04/04/24 INV INVESTMENT LIQUIDATED	.00	.00	3,300,000.00	-1,114,661.97	
4	67 GEN 04/08/24 INV INVESTMENT ACQUIRED	1,000,000.00	.00	.00	-114,661.97	
4	126 GEN 04/11/24 INV INVESTMENT ACQUIRED	256,000.00	.00	.00	141,338.03	
4	155 GEN 04/15/24 INV INVESTMENT ACQUIRED	2,000,000.00	.00	.00	2,141,338.03	
4	197 GEN 04/17/24 INV INVESTMENT ACQUIRED	93,700.07	.00	.00	2,235,038.10	
4	246 GEN 04/18/24 INV INVESTMENT ACQUIRED	7,000.00	.00	.00	2,242,038.10	
4	256 GEN 04/19/24 INV INVESTMENT ACQUIRED	251,279.66	.00	.00	2,493,317.76	
4	282 GEN 04/23/24 INV INVESTMENT ACQUIRED	1,200,000.00	.00	.00	3,693,317.76	
4	352 GEN 04/25/24 INV INVESTMENT ACQUIRED	1,500,000.00	.00	.00	5,193,317.76	
4	389 GEN 04/26/24 INV INVESTMENT ACQUIRED	16,000,000.00	.00	.00	21,193,317.76	
4	396 GEN 04/29/24 INV INVESTMENT ACQUIRED	4,500,000.00	.00	.00	25,693,317.76	
4	425 GEN 04/30/24 INV INVESTMENT ACQUIRED	7,000,000.00	.00	.00	32,693,317.76	
5	18 GEN 05/02/24 INV INVESTMENT ACQUIRED	4,000,000.00	.00	.00	36,693,317.76	
5	51 GEN 05/06/24 INV INVESTMENT ACQUIRED	3,000,000.00	.00	.00	39,693,317.76	
5	58 GEN 05/08/24 INV INVESTMENT ACQUIRED	1,800,000.00	.00	.00	41,493,317.76	
5	97 GEN 05/09/24 INV INVESTMENT LIQUIDATED	.00	.00	4,000,000.00	37,493,317.76	
5	137 GEN 05/10/24 INV INVESTMENT LIQUIDATED	.00	.00	3,700,000.00	33,793,317.76	
5	140 GEN 05/13/24 INV INVESTMENT LIQUIDATED	.00	.00	5,500,000.00	28,293,317.76	
5	164 GEN 05/14/24 INV INVESTMENT ACQUIRED	4,500.00	.00	.00	28,297,817.76	
5	203 GEN 05/15/24 INV INVESTMENT LIQUIDATED	.00	.00	1,819,094.92	26,478,722.84	
5	209 GEN 05/16/24 INV INVESTMENT LIQUIDATED	.00	.00	8,000,000.00	18,478,722.84	
5	228 GEN 05/17/24 INV INVESTMENT LIQUIDATED	.00	.00	9,500,000.00	8,978,722.84	
5	255 GEN 05/21/24 INV INVESTMENT LIQUIDATED	.00	.00	2,044,657.77	6,934,065.07	
5	311 GEN 05/22/24 INV INVESTMENT ACQUIRED	305,000.00	.00	.00	7,239,065.07	
5	324 GEN 05/23/24 INV INVESTMENT LIQUIDATED	.00	.00	452,935.75	6,786,129.32	
5	453 GEN 05/30/24 INV INVESTMENT LIQUIDATED	.00	.00	6,000,000.00	786,129.32	
5	514 GEN 05/31/24 INV INVESTMENT ACQUIRED	2,046,805.74	.00	.00	2,832,935.06	
6	66 GEN 06/06/24 INV INVESTMENT ACQUIRED	4,594,785.01	.00	.00	7,427,720.07	
6	75 GEN 06/10/24 INV INVESTMENT LIQUIDATED	.00	.00	3,500,000.00	3,927,720.07	
6	163 GEN 06/13/24 INV INVESTMENT LIQUIDATED	.00	.00	3,656,819.42	270,900.65	
6	188 GEN 06/14/24 INV INVESTMENT LIQUIDATED	.00	.00	312,728.59	-41,827.94	
6	216 GEN 06/18/24 INVLIQ INVESTMENT LIQUIDATED	.00	.00	3,500,000.00	-3,541,827.94	
6	260 GEN 06/20/24 INV INVESTMENT ACQUIRED	909,808.11	.00	.00	-2,632,019.83	
6	374 GEN 06/26/24 INVLIQ INVESTMENT LIQUIDATED	.00	.00	4,000,000.00	-6,632,019.83	
6	431 GEN 06/28/24 INV INVESTMENT ACQUIRED	5,274,706.09	.00	.00	-1,357,313.74	
7	48 GEN 07/03/24 INV INVESTMENT LIQUIDATED	.00	.00	47,218.55	-1,404,532.29	
7	84 GEN 07/05/24 INV INVESTMENT ACQUIRED	4,001,000.00	.00	.00	2,596,467.71	
7	88 GEN 07/08/24 INV INVESTMENT LIQUIDATED	.00	.00	235,805.12	2,360,662.59	
7	264 GEN 07/09/24 INVLIQ INVESTMENT LIQUIDATED	.00	.00	2,175,461.22	185,201.37	
7	328 GEN 07/10/24 INV INVESTMENT ACQUIRED	1,000,000.00	.00	.00	1,185,201.37	
7	352 GEN 07/11/24 INV INVESTMENT LIQUIDATED	.00	.00	3,552,415.07	-2,367,213.70	
7	365 GEN 07/15/24 INV INVESTMENT ACQUIRED	1,782,197.99	.00	.00	-585,015.71	
7	404 GEN 07/17/24 INVACQ INVESTMENT LIQUIDATED	.00	.00	2,009,380.07	-2,594,395.78	
7	459 GEN 07/19/24 INV INVESTMENT LIQUIDATED	.00	.00	1,497,800.00	-4,092,195.78	



ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP

FUND 800

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL SRC EFF DATE REFERENCE					
7	513 GEN 07/23/24 INV INVESTMENT ACQUIRED		145,000.00	.00	-3,947,195.78	
7	596 GEN 07/24/24 INVLIQ INVESTMENT LIQUIDATED		.00	2,916,000.00	-6,863,195.78	
7	632 GEN 07/25/24 INVLIQ INVESTMENT LIQUIDATED		.00	2,200,000.00	-9,063,195.78	
7	848 GEN 07/31/24 INV INVESTMENT ACQUIRED		554,677.77	.00	-8,508,518.01	
8	27 GEN 08/06/24 INVACQ INVESTMENT ACQUIRED		6,092,730.80	.00	-2,415,787.21	
8	76 GEN 08/07/24 INV INVESTMENT LIQUIDATED		.00	2,143,680.96	-4,559,468.17	
8	89 GEN 08/12/24 INV INVESTMENT LIQUIDATED		.00	3,849,470.14	-8,408,938.31	
8	136 GEN 08/14/24 INV INVESTMENT LIQUIDATED		.00	2,721,115.11	-11,130,053.42	
8	185 GEN 08/16/24 INV INVESTMENT ACQUIRED		293,000.00	.00	-10,837,053.42	
8	187 GEN 08/19/24 INVACQ INVESTMENT ACQUIRED		2,000,000.00	.00	-8,837,053.42	
8	227 GEN 08/21/24 INV INVESTMENT LIQUIDATED		.00	1,787,000.00	-10,624,053.42	
8	267 GEN 08/22/24 INV INVESTMENT LIQUIDATED		.00	609,200.00	-11,233,253.42	
8	400 GEN 08/30/24 INV INVESTMENT ACQUIRED		2,747,262.92	.00	-8,485,990.50	
8	401 GEN 08/30/24 INV INVESTMENT LIQUIDATED		.00	2,747,262.92	-11,233,253.42	
8	402 GEN 08/30/24 INV INVESTMENT ACQUIRED		2,477,061.42	.00	-8,756,192.00	
9	14 GEN 09/04/24 INV INVESTMENT ACQUIRED		6,743,454.74	.00	-2,012,737.26	
9	37 GEN 09/05/24 INV INVESTMENT ACQUIRED		2,583,326.00	.00	570,588.74	
9	51 GEN 09/06/24 INV INVESTMENT LIQUIDATED		.00	4,043,424.20	-3,472,835.46	
9	80 GEN 09/10/24 INV INVESTMENT LIQUIDATED		.00	291,948.86	-3,764,784.32	
9	120 GEN 09/11/24 INV INVESTMENT LIQUIDATED		.00	737,000.00	-4,501,784.32	
9	149 GEN 09/13/24 INV INVESTMENT ACQUIRED		333,943.98	.00	-4,167,840.34	
9	207 GEN 09/17/24 INV INVESTMENT ACQUIRED		847,800.00	.00	-3,320,040.34	
9	230 GEN 09/19/24 INV INVESTMENT LIQUIDATED		.00	2,506,100.00	-5,826,140.34	
9	239 GEN 09/20/24 INV INVESTMENT LIQUIDATED		.00	1,214,523.39	-7,040,663.73	
9	341 GEN 09/27/24 INV INVESTMENT ACQUIRED		31,600.00	.00	-7,009,063.73	
9	363 GEN 09/30/24 INV INVESTMENT ACQUIRED		260,366.48	.00	-6,748,697.25	
80000010-111400		39,596,648.15	123,959,930.46	130,708,627.71	-6,748,697.25	32,847,950.90
800.000000.000.030.111.40.111400.0000.00.						
CASH IN INVESTMENTS AGENCY BND		13,574,610.26				
1	14 GEN 01/03/24 INV INVESTMENT LIQUIDATED		.00	519,347.00	-519,347.00	
1	156 GEN 01/12/24 INV INVESTMENT LIQUIDATED		.00	249,925.75	-769,272.75	
2	123 GEN 02/12/24 INV INVESTMENT ACQUIRED		499,478.50	.00	-269,794.25	
2	200 GEN 02/14/24 INVLIQ INVESTMENT LIQUIDATED		.00	249,191.50	-518,985.75	
2	204 GEN 02/15/24 INV INVESTMENT ACQUIRED		315,392.00	.00	-203,593.75	
3	346 GEN 03/22/24 INV INVESTMENT ACQUIRED		248,404.48	.00	44,810.73	
3	498 GEN 03/29/24 INV INVESTMENT LIQUIDATED		.00	250,000.00	-205,189.27	
4	256 GEN 04/19/24 INV INVESTMENT ACQUIRED		487,639.75	.00	282,450.48	
5	209 GEN 05/16/24 INV INVESTMENT LIQUIDATED		.00	250,000.00	32,450.48	
5	228 GEN 05/17/24 INV INVESTMENT ACQUIRED		479,378.94	.00	511,829.42	
6	66 GEN 06/06/24 INV INVESTMENT ACQUIRED		297,150.00	.00	808,979.42	
6	220 GEN 06/18/24 INVLIQ INVESTMENT LIQUIDATED		.00	250,000.00	558,979.42	
7	5 GEN 07/01/24 INV INVESTMENT LIQUIDATED		250,000.00	.00	808,979.42	
7	6 GEN 07/01/24 INVCOR INVESTMENT LIQUIDATED		.00	500,000.00	308,979.42	
7	385 GEN 07/15/24 INV INVESTMENT LIQUIDATED		.00	249,813.75	59,165.67	
7	459 GEN 07/19/24 INV INVESTMENT ACQUIRED		445,462.20	.00	504,627.87	
8	111 GEN 08/13/24 INVACQ INVESTMENT ACQUIRED		1,194.50	.00	505,822.37	
8	185 GEN 08/16/24 INV INVESTMENT LIQUIDATED		.00	247,405.50	258,416.87	
8	279 GEN 08/26/24 INVLIQ INVESTMENT LIQUIDATED		.00	500,000.00	-241,583.13	
9	239 GEN 09/20/24 INV INVESTMENT ACQUIRED		464,184.25	.00	222,601.12	
80000030-111400		13,574,610.26	3,488,284.62	3,265,683.50	222,601.12	13,797,211.38

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ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP

FUND 800

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL SRC EFF DATE REFERENCE					
800.000000.000.040.111.40.111400.0000.00.						
	CASH IN INVESTMENTS - REG WARR	.00				
1	73 GEN 01/08/24 INVACQ INVESTMENT ACQUIRED		92,194.60	.00		92,194.60
1	189 GEN 01/17/24 INV INVESTMENT ACQUIRED		836,885.20	.00		929,079.80
1	189 GEN 01/17/24 INV INVESTMENT LIQUIDATED		.00	30,093.19		898,986.61
1	310 GEN 01/24/24 INVLIQ INVESTMENT LIQUIDATED		.00	107,098.61		791,888.00
1	508 GEN 01/31/24 INV INVESTMENT LIQUIDATED		.00	791,888.00		.00
2	22 GEN 02/02/24 INV INVESTMENT ACQUIRED		233,503.31	.00		233,503.31
2	75 GEN 02/07/24 INV INVESTMENT ACQUIRED		224,344.92	.00		457,848.23
2	75 GEN 02/07/24 INV INVESTMENT LIQUIDATED		.00	52,094.59		405,753.64
2	113 GEN 02/08/24 INV INVESTMENT LIQUIDATED		.00	20,353.27		385,400.37
2	123 GEN 02/12/24 INV INVESTMENT ACQUIRED		803,816.00	.00		1,189,216.37
2	200 GEN 02/14/24 INVLIQ INVESTMENT LIQUIDATED		.00	84,800.00		1,104,416.37
2	235 GEN 02/20/24 INV INVESTMENT ACQUIRED		356,219.62	.00		1,460,635.99
2	408 GEN 02/28/24 INV INVESTMENT LIQUIDATED		.00	76,255.45		1,384,380.54
2	408 GEN 02/28/24 INV INVESTMENT LIQUIDATED		.00	29,754.86		1,354,625.68
2	408 GEN 02/28/24 INV INVESTMENT LIQUIDATED		.00	116,639.86		1,237,985.82
2	429 GEN 02/29/24 INV INVESTMENT LIQUIDATED		.00	77,950.20		1,160,035.62
2	429 GEN 02/29/24 INV INVESTMENT LIQUIDATED		.00	803,816.00		356,219.62
2	429 GEN 02/29/24 INV INVESTMENT LIQUIDATED		.00	356,219.62		.00
3	78 GEN 03/06/24 INV INVESTMENT ACQUIRED		6,199.10	.00		6,199.10
3	94 GEN 03/08/24 INVACQ INVESTMENT ACQUIRED		153,388.90	.00		159,588.00
3	208 GEN 03/13/24 INVACQ INVESTMENT ACQUIRED		805,115.91	.00		964,703.91
3	237 GEN 03/15/24 INV INVESTMENT ACQUIRED		395,407.63	.00		1,360,111.54
3	237 GEN 03/15/24 INV INVESTMENT LIQUIDATED		.00	153,388.90		1,206,722.64
3	264 GEN 03/19/24 INV INVESTMENT ACQUIRED		107,892.01	.00		1,314,614.65
3	291 GEN 03/20/24 INVLIQ INVESTMENT LIQUIDATED		.00	6,199.10		1,308,415.55
3	498 GEN 03/29/24 INV INVESTMENT LIQUIDATED		.00	1,308,415.55		.00
4	4 GEN 04/01/24 INV INVESTMENT ACQUIRED		604,160.84	.00		604,160.84
4	4 GEN 04/01/24 INV INVESTMENT ACQUIRED		335,334.98	.00		939,495.82
4	29 GEN 04/03/24 INVACQ INVESTMENT ACQUIRED		39,773.00	.00		979,268.82
4	85 GEN 04/09/24 INV INVESTMENT ACQUIRED		31,214.90	.00		1,010,483.72
4	142 GEN 04/12/24 INV INVESTMENT ACQUIRED		796,140.00	.00		1,806,623.72
4	197 GEN 04/17/24 INV INVESTMENT LIQUIDATED		.00	490,160.84		1,316,462.88
4	246 GEN 04/18/24 INV INVESTMENT ACQUIRED		201,681.99	.00		1,518,144.87
4	256 GEN 04/19/24 INV INVESTMENT LIQUIDATED		.00	33,750.00		1,484,394.87
4	282 GEN 04/23/24 INV INVESTMENT LIQUIDATED		.00	120,023.00		1,364,371.87
4	334 GEN 04/24/24 INV INVESTMENT LIQUIDATED		.00	366,549.88		997,821.99
4	389 GEN 04/26/24 INV INVESTMENT LIQUIDATED		.00	997,821.99		.00
5	514 GEN 05/31/24 INV INVESTMENT ACQUIRED		204,692.78	.00		204,692.78
6	12 GEN 06/04/24 INVLIQ INVESTMENT LIQUIDATED		.00	204,692.78		.00
6	194 GEN 06/17/24 INVACQ INVESTMENT ACQUIRED		1,071,442.15	.00		1,071,442.15
6	431 GEN 06/28/24 INV INVESTMENT LIQUIDATED		.00	1,071,442.15		.00
7	5 GEN 07/01/24 INV INVESTMENT ACQUIRED		688,109.89	.00		688,109.89
7	48 GEN 07/03/24 INV INVESTMENT ACQUIRED		1,212,754.81	.00		1,900,864.70
7	328 GEN 07/10/24 INV INVESTMENT ACQUIRED		814,619.41	.00		2,715,484.11
7	513 GEN 07/23/24 INV INVESTMENT LIQUIDATED		.00	179,173.88		2,536,310.23
7	848 GEN 07/31/24 INV INVESTMENT LIQUIDATED		.00	2,536,310.23		.00
8	2 GEN 08/01/24 INVACQ INVESTMENT ACQUIRED		510,570.89	.00		510,570.89
8	89 GEN 08/12/24 INV INVESTMENT ACQUIRED		1,134,665.61	.00		1,645,236.50
8	89 GEN 08/12/24 INV INVESTMENT LIQUIDATED		.00	53,000.00		1,592,236.50
8	187 GEN 08/19/24 INVACQ INVESTMENT ACQUIRED		198,442.76	.00		1,790,679.26

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ACCOUNT TRIAL BALANCE FOR FY24/JAN TO SEP

FUND 800

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL SRC EFF DATE REFERENCE					
8	400 GEN 08/30/24 INV INVESTMENT LIQUIDATED		.00	1,790,679.26	.00	
9	120 GEN 09/11/24 INV INVESTMENT ACQUIRED		1,312,898.68	.00	1,312,898.68	
9	239 GEN 09/20/24 INV INVESTMENT LIQUIDATED		.00	82,500.00	1,230,398.68	
9	257 GEN 09/23/24 INV INVESTMENT ACQUIRED		130,127.51	.00	1,360,526.19	
9	363 GEN 09/30/24 INV INVESTMENT LIQUIDATED		.00	1,360,526.19	.00	
80000040-111400		.00	13,301,597.40	13,301,597.40	.00	.00
<b>TOTALS FOR FUND 800</b>						
TREASURER'S DAILY CASH		53,171,258.41	140,749,812.48	147,275,908.61	-6,526,096.13	46,645,162.28
<b>REPORT TOTALS</b>		<b>247,586,573.64</b>	<b>192,104,609.03</b>	<b>188,281,352.90</b>	<b>3,823,256.13</b>	<b>251,409,829.77</b>

\*\* END OF REPORT - Generated by Lisa Frazier \*\*

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Overview of Registered Warrants by District and Year

Year	District Name	Fund	Amount Registered	Amount Redeemed	Interest Earned	YE Outstanding Balance
2022	Shelton School District #309	Capital Projects	\$ 272,184.88	\$ 272,184.88	\$ 1,674.67	
2022	Shelton School District #309	General Fund	\$ 27,403,208.98	\$ 27,403,208.98	\$ 7,479.48	
2022	Totals		\$ 27,675,393.86	\$ 27,675,393.86	\$ 9,154.15	\$ -
2023	Shelton School District #309	General Fund	\$ 34,099,671.06	\$ 34,099,671.06	\$ 16,280.22	
2023	Totals		\$ 34,099,671.06	\$ 34,099,671.06	\$ 16,280.22	\$ -
2024	Port of Allyn	General Fund	\$ 45,972.10	\$ 45,972.10	\$ 168.32	\$ -
2024	Shelton School District #309	General Fund	\$ 38,166,727.03	\$ 38,166,727.03	\$ 55,384.63	\$ -
2024	YTD Totals thru 9/30/2024		\$ 38,212,699.13	\$ 38,212,699.13	\$ 55,552.95	\$ -

Notes: School Districts get a monthly apportionment from the State portion of Property Taxes the last working day of each month.

The Shelton School District has been able to redeem their registered warrants monthly based on their monthly apportionment and their portion of local school district property taxes and general revenues. However, their expenditures continue to exceed their available cash on hand during the month to cover them to their next apportionment. At this time continues to be a good short term investment vehicle for Mason County.

**2024 MASON COUNTY TREASURER REGISTERED WARRANT LOG**

REGISTERED WARRANT #	ISSUED AMOUNT	ISSUED DATE	REDEEMED AMOUNT	REDEEMED DATE	DISTRICT/DEPT NAME	INTEREST EARNED	MISC REC
61	\$ 92,194.60	1/8/2024			SD #309 General		M-98670
61		1/8/2024	\$ (30,093.19)	1/17/2024	SD#309 General Partial Redemption	\$ 55.13	M-98841-42
61		1/8/2024	\$ (62,101.41)	1/24/2024	SD #309 General Final Redemption	\$ 214.90	M99027-28
62	\$ 44,997.20	1/12/2024		1/31/2024	SD #309 General		M-98844
62		1/12/2024	\$ (44,997.20)	1/24/2024	SD #309 General	\$ 119.08	M99029-30
63	\$ 791,888.00	1/16/2024			SD #309 General		M-98844
63		1/16/2024	\$ (791,888.00)	1/31/2024	SD #309 General	\$ 2,417.97	M-99230-31
63P	\$ 2,885,533.15	1/30/2024	\$ (2,885,533.15)	1/31/2024	SD #309 General Payroll	\$ 588.17	M-99233-34
<b>January</b>	<b>\$ 3,814,612.95</b>		<b>\$ (3,814,612.95)</b>	<b>\$ -</b>		<b>\$ 3,395.25</b>	
64	\$ 233,503.31	2/1/2024		2/29/2024	SD #309 General		
64			\$ (52,094.59)	2/7/2024	SD #309 General Partial Redemption	\$ 63.71	M-99404-05
64			\$ (20,353.27)	2/8/2024	SD #309 General Partial Redemption	\$ 29.04	M-99436-37
64			\$ (84,800.00)	2/14/2024	SD #309 General Partial Redemption	\$ 207.42	M-99584-85
			\$ (76,255.45)	2/27/2024	SD #309 General Final Redemption	\$ 419.68	M-99894-95
65	\$ 29,754.86	2/5/2024		2/29/2024	SD #309 General		M-99406
			\$ (29,754.86)	2/27/2024	SD #309 General	\$ 139.31	M-99896-97
66	\$ 194,590.06	2/7/2024		2/29/2024	SD #309 General		M-99406
			\$ (116,639.86)	2/27/2024	SD #309 General Partial Redemption	\$ 498.61	M-99898-99
			\$ (77,950.20)	2/29/2024	SD #309 General Final Redemption	\$ 349.09	M-99945-46
67	\$ 803,816.00	2/12/2024		2/29/2024	SD #309 General		M-95517
			\$ (803,816.00)	2/29/2024	SD #309 General	\$ 2,785.39	M-99947-48
68	\$ 356,219.62	2/20/2024		2/29/2024	SD #309 General		M-99688
			\$ (356,219.62)	2/29/2024	SD #309 General	\$ 653.49	M-99949-50
68P	\$ 2,934,403.87	2/28/2024	\$ (2,934,403.87)	2/29/2024	SD #309 General Payroll	\$ 598.14	
<b>FEBRUARY</b>	<b>\$ 4,552,287.72</b>		<b>\$ (4,552,287.72)</b>	<b>\$ -</b>		<b>\$ 5,743.88</b>	
69	\$ 6,199.10	3/5/2024		4/3/2024	Port of Allyn General		M-100090
			\$ (6,199.10)	3/19/2024	Port of Allyn General	\$ 17.69	M-100459-60
70	\$ 153,388.90	3/7/2024		3/29/2024	SD #309 General		M-100157
			\$ (153,388.90)	3/14/2024	SD #309 General	\$ 218.86	M-100348-49
71	\$ 805,115.92	3/12/2024		3/29/2024	SD #309 General		M-100273
			\$ (805,115.92)	3/29/2024	SD #309 General	\$ 2,789.89	M-100685-86
72	\$ 395,407.63	3/14/2024		3/29/2024	SD #309 General		M-100350
			\$ (395,407.63)	3/29/2024	SD #309 General	\$ 1,208.97	M-100687-88
73	\$ 107,892.01	3/18/2024		3/29/2024	SD #309 General		M-100428
			\$ (107,892.01)	3/29/2024	SD #309 General	\$ 241.59	M-100689-90
73P	\$ 2,955,145.74	3/28/2024		3/29/2024	SD #309 General Payroll		
			\$ (2,955,145.74)	3/29/2024	SD #309 General Payroll	\$ 601.55	M-100692-93
74	\$ 604,160.84	3/29/2024		4/26/2024	SD #309 GENERAL		M-100744
75	\$ 335,334.98	3/29/2024		4/26/2024	SD #309 General		M-100744
<b>MARCH</b>	<b>\$ 5,362,645.12</b>		<b>\$ (4,423,149.30)</b>	<b>\$ 939,495.82</b>		<b>\$ 5,078.55</b>	
76	\$ 39,773.00	4/1/2024		4/30/2024	PORT OF ALLYN		M-100784
			\$ (33,750.00)	4/19/2024	PORT OF ALLYN PARTIAL REDEMPTION	\$ 123.66	M-101203-04
			\$ (6,023.00)	4/23/2024	PORT OF ALLYN FINAL REDEMPTION	\$ 26.97	M-101285-86
77	\$ 31,214.90	4/8/2024		4/30/2024	SD #309 General		M-100922
			\$ (31,214.90)	4/24/2023	SD #309 General	\$ 101.67	M-101318-19
78	\$ 796,140.00	4/11/2024		4/30/2024	SD #309 General		M-101013
			\$ (796,140.00)	4/26/2024	SD #309 General	\$ 2,430.95	M-101398-99
74			\$ (490,160.84)	4/16/2024	SD #309 General Partial Redemption	\$ 1,895.78	M-101126-27
74			\$ (114,000.00)	4/22/2023	SD #309 General Final Redemption	\$ 580.15	M-101283-84
75			\$ (335,334.98)	4/24/2024	SD #309 General	\$ 1,774.79	M-101316-17
79	\$ 201,681.99	4/18/2024		4/30/2024	SD #309 General	\$ 328.44	M-101159
			\$ (201,681.99)	4/26/2024	SD #309 General		M-101400-01
79P	\$ 2,154,888.85	4/29/2024	\$ (2,154,888.85)	4/30/2024	SD #309 General Payroll	\$ 438.06	M-101489
<b>APRIL</b>	<b>\$ 3,223,698.74</b>		<b>\$ (4,163,194.56)</b>	<b>\$ (939,495.82)</b>		<b>\$ 7,700.47</b>	
80P	\$ 1,843,779.12	5/30/2024	\$ (1,843,779.12)	5/31/2024	SD #309 General Payroll	\$ 374.82	M-102260-61
80	\$ 204,692.78	5/31/2024		6/28/2024	SD #309 General		M-102276
<b>MAY</b>	<b>\$ 2,048,471.90</b>		<b>\$ (1,843,779.12)</b>	<b>\$ 204,692.78</b>		<b>\$ 374.82</b>	
80			\$ (204,692.78)	6/4/2024	SD #309 General	\$ 166.45	M-102337-38
81	\$ 378.57	6/3/2024	\$ (378.57)	6/4/2024	SD #309 General	\$ 0.08	M-102339-40
82	\$ 1,071,442.15	6/17/2024			SD #309 General		M-102685
82			\$ (25,750.63)	6/25/2024	SD #309 General Partial Redemption	\$ 47.11	M-102966-67
82			\$ (1,045,691.52)	6/28/2024	SD #309 General Final Redemption	\$ 2,338.34	M-102966-67
82P	\$ 2,969,163.39	6/27/2024	\$ (2,969,163.39)	6/28/2024	SD #309 General Payroll	\$ 604.41	M-102963
83	\$ 688,109.89	6/28/2024		7/31/2024	SD #309 General		M-103012
<b>JUNE</b>	<b>\$ 4,729,094.00</b>		<b>\$ (4,245,676.89)</b>	<b>\$ 483,417.11</b>		<b>\$ 3,156.39</b>	

83			\$ (179,173.88)	7/23/2024	SD #309 General Partial Redemption	\$ 875.35	M-103526-27
			\$ (508,936.01)	7/31/2024	SD #309 General Final Redemption	\$ 3,418.80	M-103741-42
84	\$ 56,188.59	7/2/2024		7/31/2024	SD #309 General		M-103060
			\$ (56,188.59)	7/31/2024	SD #309 General	\$ 331.70	M-103743-44
84 A	\$ 47,600.99	7/3/2024		7/31/2024	SD #309 General		M-103060
			\$ (47,600.99)	7/31/2024	SD #309 General	\$ 271.31	M-103743-44
84 B	\$ 1,108,965.23	7/5/2024		7/31/2024	SD #309 General		M-103060
			\$ (1,108,965.23)	7/31/2024	SD #309 General	\$ 5,869.31	M-103743-44
85	\$ 814,619.41	7/9/2024		7/31/2024	SD #309 General		M-103202
			(\$814,619.41)	7/31/2024	SD #309 General	\$ 3,648.16	M-103745-46
85P	\$ 3,133,319.78	7/30/2024	(\$3,133,319.78)	7/31/2024	SD #309 General Payroll	\$ 637.82	M-103747-48
JULY	\$ 5,160,694.00		\$ (5,848,803.89)	\$ (688,109.89)		\$ 15,052.45	
86	\$ 510,570.89			8/30/2024	SD #309 General		M-103809
			\$ (53,000.00)	8/12/2024	SD #309 General Partial Redemption	\$ 129.46	M-104041-42
			\$ (457,570.89)	8/30/2024	SD #309 General Final Redemption	\$ 2,798.08	M-104559 & 61
87	\$ 1,134,665.61	8/12/2024		8/30/2024	SD #309 General		M-104043
			\$ (1,134,665.61)	8/30/2024	SD #309 General	\$ 4,163.13	M-104562-63
88	\$ 198,442.76	8/16/2024		8/30/2024	SD #309 General		M-104215
			\$ (198,442.76)	8/30/2024	SD #309 General	\$ 564.77	M-104564-65
88P	\$ 2,880,726.02	8/29/2024	\$ (2,880,726.02)	8/30/2024	SD #309 General Payroll	\$ 585.62	M-104553-54
August	\$ 4,724,405.28		\$ (4,724,405.28)			\$ 8,241.06	
89	\$ 1,312,898.68	9/10/2024		9/30/2024	SD #309 General		M-104813
			(\$82,500.00)	9/20/2024	SD #309 General Partial Redemption	\$167.71	M-105046 & 48
			\$ (1,230,398.68)			\$ 4,935.08	M-105271-72
90	\$ 130,127.51	9/23/2024		9/30/2024	SD #309 General		M-105116
			\$ (130,127.51)			\$ 184.67	M-105273-74
90P	\$ 3,153,764.03	9/27/2024	\$ (3,153,764.03)	9/30/2024	SD #309 General Payroll	\$1,897.44	M-105269-70
SEPTEMBER	\$ 4,596,790.22		(\$4,596,790.22)			\$ 7,184.90	
	\$ 38,212,699.93		\$ (38,212,699.93)			\$ 55,552.95	

# U.S. DEPARTMENT OF THE TREASURY

## Daily Treasury Bill Rates

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Daily Treasury Bill Rates

Select Time Period

2024

Date	4 WEEKS		8 WEEKS		13 WEEKS		17 WEEKS		26 WEEKS		52 WEEKS	
	BANK DISCOUNT	COUPON EQUIVALENT	BANK DISCOUNT	COUPON EQUIVALENT	BANK DISCOUNT	COUPON EQUIVALENT	BANK DISCOUNT	COUPON EQUIVALENT	BANK DISCOUNT	COUPON EQUIVALENT	BANK DISCOUNT	COUPON EQUIVALENT
09/20/2024	4.68	4.76	4.67	4.77	4.56	4.67	4.49	4.62	4.31	4.47	3.78	3.94
09/23/2024	4.66	4.74	4.65	4.75	4.53	4.65	4.46	4.59	4.26	4.41	3.78	3.94
09/24/2024	4.59	4.67	4.59	4.69	4.50	4.61	4.44	4.57	4.23	4.38	3.75	3.91
09/25/2024	4.60	4.68	4.59	4.69	4.51	4.63	4.43	4.56	4.24	4.39	3.76	3.92
09/26/2024	4.70	4.78	4.66	4.76	4.50	4.61	4.44	4.57	4.26	4.41	3.82	3.98
09/27/2024	4.71	4.79	4.65	4.75	4.50	4.61	4.43	4.56	4.24	4.39	3.78	3.94
09/30/2024	4.74	4.82	4.68	4.78	4.52	4.64	4.46	4.59	4.23	4.38	3.85	4.01
10/01/2024	4.76	4.84	4.69	4.79	4.50	4.61	4.44	4.57	4.22	4.37	3.79	3.96
10/02/2024	4.73	4.81	4.66	4.76	4.48	4.59	4.41	4.54	4.22	4.37	3.80	3.97
10/03/2024	4.76	4.84	4.66	4.76	4.48	4.59	4.41	4.54	4.23	4.38	3.84	4.01
10/04/2024	4.78	4.86	4.69	4.79	4.53	4.64	4.48	4.61	4.31	4.47	4.01	4.19

Friday Oct 04, 2024

**Daily Treasury Bill Rates:** These rates are the daily secondary market quotations on the most recently auctioned Treasury Bills for each maturity tranche (4-week, 8-week, 13-week, 17-week, 26-week, and 52-week) for which Treasury currently issues new bills. Market quotations are obtained at approximately 3:30 PM each business day by the Federal Reserve Bank of New York. The Bank Discount rate is the rate at which a bill is quoted in the secondary market and is based on the par value, amount of the discount and a 360-day year. The Coupon Equivalent, also called the Bond Equivalent, or the Investment Yield, is the bill's yield based on the purchase price, discount, and a 365- or 366-day year. The Coupon Equivalent can be used to compare the yield on a discount bill to the yield on a nominal coupon security that pays semiannual interest with the same maturity date.

For more information regarding these statistics contact the Office of Debt Management by email at [debt.management@do.treas.gov](mailto:debt.management@do.treas.gov)

For other Public Debt information contact (202) 504-3550.

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# LGIP Daily Yield

Daily, 3-day, 7-day, 30-day and True 30-day yield earnings figures from the Local Government Investment Pool.

**Daily Yield:** The net earnings figure that is calculated daily using the investment income earned (excluding realized gains or losses) each day, assuming daily amortization and/or accretion of income of all fixed income securities held by the Fund, less the administrative fee.

**7 Day Yield:** The daily factor is reported on an annualized 7-day basis, using the daily factors from the previous 7 calendar days.

**30 Day Yield:** The daily factor is reported on an annualized 30-day basis, using the daily factors from the previous 30 calendar days.

**True 30 Day Yield:** The net daily earnings figure that is calculated using the total net earnings including realized gains and losses occurring each day, less the administrative fee.

Date

Date	Daily Yield	7-Day Yield	30-Day Yield	True 30-Day Yield
09/30	5.017829	4.991098	5.246177	5.252988
09/29	4.980528	4.989804	5.259221	5.266031
09/28	4.980482	4.993771	5.273511	5.280322
09/27	4.980437	4.998038	5.287942	5.294753
09/26	4.980015	5.002304	5.302504	5.309315
09/25	4.992464	5.022136	5.317260	5.324071
09/24	4.991644	5.078272	5.331393	5.338204

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**Mason County Treasurer's Office**  
**Bond Transaction Report**  
 January - September, 2024

Date	Transaction Type	Num	Memo/Description	Account	Amount	Balance
<b>TOTAL OUTSTANDING BALANCE JANUARY 1, 2024</b>						<b>16,550,121.08</b>
<b>BONDS &amp; LOANS - MASON COUNTY</b>						
<b>MAS0144-2-1 PUBLIC WKS BD FUND</b>						
	Beginning Balance					3,595,000.00
05/31/2024	Journal Entry	WIRE	\$89,875.00 M-102263 BONDS & LOANS - MASON COUNTY:MAS0144-2-1 PUBLIC WKS BD FUND		-835,000.00	2,760,000.00
<b>Total for MAS0144-2-1 PUBLIC WKS BD FUND</b>					<b>-\$ 835,000.00</b>	
<b>Mason County LTGO 2013 B - Jail</b>						
	Beginning Balance					870,000.00
05/31/2024	Journal Entry	WIRE	\$24,895.05 M-102263 BONDS & LOANS - MASON COUNTY:Mason County LTGO 2013 B - Jail		0.00	870,000.00
<b>Total for Mason County LTGO 2013 B - Jail</b>					<b>\$ 0.00</b>	
<b>MASON COUNTY LTGO 2020A REF BD</b>						
	Beginning Balance					4,807,080.00
05/31/2024	Journal Entry	CHE CK	\$46,869.03 M-102275 BONDS & LOANS - MASON COUNTY:MASON COUNTY LTGO 2020A REF BD			4,807,080.00
<b>Total for MASON COUNTY LTGO 2020A REF BD</b>						
<b>MASON COUNTY LTGO 2020B REF BD</b>						
	Beginning Balance					1,079,815.00
05/31/2024	Journal Entry	WIRE	M-102267 \$13,765.26 BONDS & LOANS - MASON COUNTY:MASON COUNTY LTGO 2020B REF BD		0.00	1,079,815.00
<b>Total for MASON COUNTY LTGO 2020B REF BD</b>					<b>\$ 0.00</b>	
<b>MASON COUNTY LTGO 2021 REF BD</b>						
	Beginning Balance					2,273,650.00
05/31/2024	Journal Entry	WIRE	M-102266 \$18,189.20 BONDS & LOANS - MASON COUNTY:MASON COUNTY LTGO 2021 REF BD		0.00	2,273,650.00
<b>Total for MASON COUNTY LTGO 2021 REF BD</b>					<b>\$ 0.00</b>	
<b>N Bay/Case Inlet LTGO REF 2017</b>						
	Beginning Balance					3,670,000.00
05/31/2024	Journal Entry	WIRE	\$66,187.50 M-102263 BONDS & LOANS - MASON COUNTY:N Bay/Case Inlet LTGO REF 2017		0.00	3,670,000.00
<b>Total for N Bay/Case Inlet LTGO REF 2017</b>					<b>\$ 0.00</b>	
<b>WATER METER BEARDS COVE '18A</b>						
	Beginning Balance					153,730.00
06/14/2024	Journal Entry	WIRE	\$2,113.00 M-102651 BONDS & LOANS - MASON COUNTY:WATER METER BEARDS COVE '18A		-1,322.00	152,408.00
<b>Total for WATER METER BEARDS COVE '18A</b>					<b>-\$ 1,322.00</b>	
<b>WATER METER BEARDS COVE '19</b>						
	Beginning Balance					100,846.08
02/05/2024	Journal Entry	WIRE	M-99328 \$1,575.72 BONDS & LOANS - MASON COUNTY:WATER METER BEARDS COVE '19		-786.28	100,059.80
08/05/2024	Journal Entry	WIRE	M-103874 \$1,563.43 BONDS & LOANS - MASON COUNTY:WATER METER BEARDS COVE '19		-798.57	99,261.23
<b>Total for WATER METER BEARDS COVE '19</b>					<b>-\$ 1,584.85</b>	
<b>Total for BONDS &amp; LOANS - MASON COUNTY</b>					<b>-\$ 837,906.85</b>	<b>15,712,214.23</b>
						<b>15,712,214.23</b>

Monday, Oct 07, 2024 11:15:41 AM GMT-7

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# Mason County, Washington Investment Policy

Adopted 11/17/2020—Reviewed 10/24/2023—Revised 10/4/2024

## 1. Policy

It is the policy of Mason County to invest public funds in a manner that will provide maximum security while meeting the daily cash flow demands of the County while conforming to all state and local statutes governing the investment of public funds, while providing a market rate of return through budgetary and economic cycles.

## 2. Scope

This investment policy applies to all financial assets of Mason County and its junior taxing districts. These funds are accounted for in the Mason County Comprehensive Annual Financial Report and include:

- General Fund
- Special Revenue Funds
- Debt Service Funds (Unless prohibited by Bond indentures)
- Capital Project Funds
- Enterprise Funds
- Trust and Agency Funds
- Any new fund created by the legislative body, unless specifically exempted

Should bond covenants be more restrictive than this policy, funds shall be invested in full compliance with those restrictions.

## 3. Prudence

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be the “**prudent person**” standard and shall be applied in the context of managing an overall portfolio under prevailing economic conditions at the moment of investment commitments. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

In determining whether an Investment official has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration the investment of all funds over which the official had responsibility rather than a consideration as to the prudence of a single investment, and, whether the investment decision was consistent with the written investment policy of the entity.

#### 4. Objectives

The primary objectives, in priority order, of Mason County and junior or special district investment activities shall be:

- **Safety:** Safety of the principal is the foremost objective of the Treasurer's investment program. Investments of Mason County and the junior taxing districts will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- **Liquidity:** The portfolio will remain sufficiently liquid to enable the County to meet all cash requirements that might reasonably be anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity).
- **Return on Investment (Yield):** The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the County's investment risk constraints and liquidity needs. Return on investments is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair rate of return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:
  - A security with declining credit may be sold early to minimize loss of principal.
  - A security swap would improve the quality, yield, or target duration of the portfolio.
  - Liquidity needs of the portfolio require that the security be sold early.

#### 5. Delegation of Authority

The authority to manage the County's investment program is vested in the Mason County Treasurer under the express authority granted in RCW 39.29.020. The County Treasurer shall establish written procedures for the operation of the investment program consistent with this investment policy.

- A The Treasurer may appoint an Investment Officer whose responsibilities will include initiating daily transactions in the investment portfolio based on liquidity and cash flow requirements of the County, junior and special taxing districts and their respective funds.
- B No person may engage in an investment transaction on behalf of the Treasurer without the express written consent of the Treasurer or the Investment Officer after consultation with the Treasurer.
- C Investments placed for the benefit of junior and special taxing districts shall be authorized by resolution of the governing body of such district or by an individual designated to have such authority. The Treasurer will select the specific investment instrument based on the amount and term of the investment instructions specified by the district.



**6. Ethics and Conflict of Interest**

- A Investment Officials will recognize that the investment portfolio is subject to public review and evaluation. The overall program will be designed and managed with a degree of professionalism that is worthy of the public trust.
- B Officers and employees involved in the investment process shall refrain from personal business activity that may conflict with the proper execution of the investment program, or may impair their ability to make impartial investment decisions. Investment officials shall disclose to the County Treasurer any material financial interests in financial institutions that conduct business with the County, and they shall further disclose any personal financial/investment positions that could be related to the performance of the County's portfolio particularly with regard to the time of purchases and sales.

**7. Authorized Financial Dealers and Institutions**

- A Selection of a primary bank for Mason County's general banking services for Mason County will be made by the County Treasurer.
- B The County Treasurer will maintain a list of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by credit worthiness. These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule).
- C As required by state law, (RCW 39.58), certificates of deposit will be purchased only from those institutions approved by the Washington Public Deposit Protection Commission (PDPC) as eligible for deposit of public funds. The Treasurer will use the eligibility list provided by the PDPC as the approved depository list.

The maximum amount placed in any one depository will not exceed the net worth of the institution as determined by the PDPC.

- D Qualified broker/dealers will be reviewed and selected by the County Treasurer on a routine basis. All broker/dealer and financial institutions who desire to do business with Mason County must supply the Treasurer with the following:
  - Annual audited financial statements
  - Proof of FINRA (Financial Industry Regulatory Authority) certification.
  - Proof of registration with the State of Washington.
  - A completed Broker/Dealer questionnaire and certification of having read the Mason County Investment Policy.
- E The County Treasurer will conduct a review of the financial condition of the firms at least every four years. A current audited financial statement is required to be on file for each financial institution and broker/dealer with whom the County invests.

## 8. Authorized Investments

Mason County is empowered by statute (RCW 39.59 and RCW 39.60) to invest in the following types of securities:

The County Treasurer may further restrict eligible investments by this policy at his/her discretion.

- U.S. Treasury Obligations
- U.S. Government Agency obligations and U.S. Government Sponsored Enterprises (GSE's) which may include, but are not limited to the following: Federal Farm Credit Bank (FFCB), Federal Home Loan Bank (FHLB), Government National Mortgage Association (GNMA), Federal Home Loan Mortgage Corporation (FHLMC), Federal National Mortgage Association (FNMA), Student Loan Marketing Corporation.
- Supranationals – Certificates, notes, or bonds of the United States, or other obligations of the United States or its agencies, or of any U.S. dollar denominated bonds, notes, or other obligations that are issued or guaranteed by supranational institutions, provided that, at the time of investment, the institution has the United States government as its largest shareholder.
- Corporate Notes, purchased on the secondary market, provided that the policy adheres to the investment policies and procedures adopted by the Washington State Investment Board, **\*\* Please check the Washington State Investment Board's website for the most recent adopted policy and credit monitoring criteria.**
- Bankers Acceptances (BA's) purchased on the secondary market.
- Commercial Paper, purchased in the secondary market, that the policy adheres to the investment policies and procedures adopted by the Washington State Investment Board, **\*\* Please check the Washington State Investment Board's website for the most recent adopted policy and credit monitoring criteria.**
- Non-negotiable Certificates of Deposit of financial institutions which are qualified public depositories as defined by RCW 39.59 and in accordance with the restrictions therein.
- Repurchase Agreements provided that a signed Master Repurchase Agreement shall be on file with the Mason County Treasurer's office for all financial institutions that enter into a repurchase agreement with Mason County. All repurchase agreements will be collateralized at a minimum of 102% of market value of principal and interest. The only eligible collateral for repurchase agreements will be direct obligations of the U.S. Treasury, U.S. Government Agency and/or U.S. Government instrumentality obligations. All securities shall be held in third party safekeeping. Third party safekeeping agreements must be entered into with a signed agreement between the safekeeping financial institution and the Mason County Treasurer. All securities in a repurchase agreement shall be priced daily to reflect current market conditions for both principal and accrued interest. Securities shall be purchased from either primary dealers or from institutions that are members of the Washington Public Depository. Credit worthiness of the institution will also be considered. A signed master repurchase agreement in conformance with the Public Securities Association (PSA) model agreement and supplemented with the Treasurer's policy on repurchase agreements must be executed prior to entering into a repurchase agreement transaction.

- Bonds of the State of Washington and any local government in the State of Washington. Which bonds have at the time of the investment one of the three highest credit ratings of a nationally recognized rating agency
- General obligation bonds of a state other than the State of Washington and general obligations bonds of a local government of a state other than the State of Washington, which bonds have at the time of the investment one the three highest credit ratings of a nationally recognized rating agency.
- Washington State Local Government Investment Pool (LGIP). The Mason County Treasurer will keep on file or have access to the Washington State Treasurer's Office website for the most recent LGIP Investment Policy, prospectus and operations manual. This policy will be assessed for safety of funds on deposit with the LGIP and risks associated with investment strategies. The LGIP prospectus states the following: a description of eligible securities; how interest and fees are calculated; how gains and losses are calculated; a description of how the securities are safeguarded, how often the securities are priced, and how often the program is audited; deposit and withdrawal restrictions; and information regarding how bond proceeds are accounted for in the LGIP.
- ~~Registered Warrants~~ Contracts, Promissory Notes or Loans as set out in RCW 36.29.010 (1) (d) of a local government within Mason County, subject the compliance with RCW 39.56.030
- And other investments authorized by law.

## 9. Collateralization

### A: Repurchase Agreements:

- a. The collateral for repurchase agreements shall be U.S. Treasury or Agency securities with a term of maturity not to exceed the maximum maturity allowed by investment policy.
- b. Mortgage-backed securities of any maturity will not be accepted as collateral.
- c. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be at 102% of market value of principal and accrued interest.
- d. Collateral is to be delivered to and held by the trust department of the bank with whom the Treasurer is currently using as the City's/County's safekeeping custodian. Collateral held for repurchase agreements will be evidenced by safekeeping receipts provided to the Treasurer.
- e. At a minimum, the value of the securities must be marked market on a weekly basis. Prevailing market conditions may dictate more frequent repricing at the discretion of the Treasurer.

## 10. Safekeeping and Custody

### A. Delivery vs. Payment:

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited with a third party custodian prior to the release of funds.

### B. Safekeeping:

Securities will be held by an independent third-party custodian selected by the Treasurer. Safekeeping receipts will evidence all transactions.

### C. CD's:

Certificates of deposit will be held by the Treasurer.

## 11. Diversification

It is the policy of Mason County to diversify its investment portfolio. To eliminate risk of loss resulting from the over-concentration of assets in a specific maturity, issuer or class of securities, all cash and cash equivalent assets in all funds shall be diversified by maturity, issuer and by the class of security. Diversification strategies shall be determined and revised periodically by the County Finance Committee/Investment officer for all funds. In establishing specific diversification strategies, the following constraints shall apply:

Washington State Local Government Investment Pool	100%
U.S. Treasury Obligations	90%
Federal Agency securities	90%
Public Fund Interest Bearing Investment Accounts	50%
Certificates of Deposit (CDs)	50%
Repurchase Agreements (Repos)	20%
Bonds of State of Washington or any local government in the State of Washington	20%
Bonds of other states or local governments of a state other than the State of Washington	20%
Supranationals	10%
Banker's Acceptance (BA's)	10%
Commercial Paper & Corporate Notes Combined	10%

## 12. Sale of Portfolio

Any major changes in Investment Strategy including the liquidation of the portfolio shall require a majority vote by the County Finance Committee.

### 13. Maturities

To the extent possible and to preclude sales of securities that could result in a loss, investments will be made to coincide with anticipated cash flow requirements. Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as the Local Government Investment Pool, money market funds to ensure that appropriate liquidity is maintained to meet ongoing obligations.

- A. To this extent, a minimum of 25% of the portfolio, at the time of investment, will be comprised of investments maturing within a year.
- B. Satisfying this requirement, remaining funds may be invested in authorized securities not to exceed five years in maturity, except when compatible with a specific fund's investment needs.
- C. To ensure additional liquidity and provide for ongoing market opportunity the weighted average maturity and modified duration of the overall portfolio shall not exceed three years without the prior written approval of the Treasurer.

### 14. Internal Controls

The County Treasurer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets are protected from loss, theft or misuse. The internal controls shall, but is not limited to addressing the following points:

- Control of collusion
- Separation of transaction authority from accounting and recordkeeping
- Custodial Safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of transactions for investments and wire transfers

The Investment portfolio is subject to annual audit by the State Auditor's Office. The County Finance Committee may authorize the audit of the investment portfolio at any time by an independent outside auditor.

### 15. Performance Standards / Benchmarks

The investment portfolio will be managed in accordance with the parameters specified within this policy. The investment portfolio will be designed to obtain an average rate of return during budgetary and economic cycles, consistent with the investment objectives and cash flow needs. A series of appropriate benchmarks shall be established against which performance shall be compared on a regular basis. The benchmark will be reflective of the actual securities being purchased and the risks undertaken. The benchmarks will have a similar weighted average maturity as the portfolio.

**16. Reporting**

The County Treasurer shall provide the County Finance Committee and County Legislative Body consistent periodic reporting. These reports shall provide an accurate and meaningful representation of the investment portfolio, its performance versus the established benchmark, and compliance with the investment policy.

Quarterly reports will include:

- A listing of individual securities held at the end of the reporting period.
- Average life and final maturity of all investments listed.
- Coupon, discount or earnings rates.
- Cost and market value.
- Percentage of the portfolio in each investment category.
- Measurement of the portfolio against the Treasury Bill Rate for the corresponding weighted average maturity of the investment portfolio.

**17. Investment Policy Adoption**

Mason County’s investment policy shall be adopted by resolution of the entity’s statutory governing body (Finance Committee, pursuant to RCW 36.48.070) The policy shall be reviewed on an annual basis by the Finance Committee and the Finance Committee must approve any modifications.

Approved this \_\_\_\_ day of October 2024.

Mason County Finance Committee

\_\_\_\_\_  
Elisabeth (Lisa) Frazier, Mason County Treasurer  
Chairperson

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Steve Duenkel, Mason County Auditor  
Secretary

\_\_\_\_\_  
Randy Neatherlin, Mason County Board Chair  
Committee Member

## GLOSSARY

**ACCRUED INTEREST** - The interest accumulated on a bond since issue date or the last coupon payment. The buyer of the bond pays the market price and accrued interest, which is payable to the seller.

**AGENCY** - A debt security issued by a federal or federally sponsored agency. Federal agencies are backed by the full faith and credit of the U.S. Government. Federally Sponsored Agencies (FSAs) are backed by each particular agency with a market perception that there is an implicit government guarantee. (Also see FEDERAL AGENCY SECURITIES and GOVERNMENT SECURITY)

**AMORTIZATION** - In portfolio accounting, periodic charges made against interest income on premium bonds in anticipation of receipt of the call price at call or of par value at maturity.

**ASSET** - Available property, as for payment of debts

**AVERAGE MATURITY** - A weighted average of the expiration dates for a portfolio of debt securities. An income fund's volatility can be managed by shortening or lengthening the average maturity of its portfolio.

**BANKERS ACCEPTANCES (BAs)** - Bankers Acceptances generally are created based on a letter of credit issued in a foreign trade transaction. They are used to finance the shipment of commodities between countries as well as the shipment of some specific goods within the United States. BAs are short-term, non-interest bearing notes sold at a discount and redeemed by the accepting bank at maturity for full face value. These notes trade at a rate equal to or slightly higher than Certificates of Deposit (CDs), depending on market supply and demand. Bankers Acceptances are sold in amounts that vary from \$100,000 to \$5,000,000, or more, with maturities ranging from 30 - 270 days. They offer liquidity to the investor as it is possible to sell BAs prior to maturity at the current market price.

**BANK WIRE** - A virtually instantaneous electronic transfer of funds between two financial institutions.

**BASIS POINT** - A measure of an interest rate, i.e., 1/100 of 1 percent, or .0001.

**BID** - The indicated price at which a buyer is willing to purchase a security or commodity. When selling a security a bid is obtained. (See Offer)

**BOND** - A long-term debt security, or IOU, issued by a government or corporation that generally pays a stated rate of interest and returns the face value on the maturity date.

**BOOK ENTRY SECURITIES** - U.S. government and federal agency securities that do not exist in definitive (paper) form; they exist only in computerized files maintained by the Federal Reserve Bank.

**BOOK VALUE** - The amount at which an asset is carried on the books of the owner. The book value of an asset does not necessarily have a significant relationship to market value.

**BROKER** - A broker brings buyers and sellers together for a commission paid by the initiator of the transaction or by both sides.

**CERTIFICATES OF DEPOSIT** - Certificates of Deposit, familiarly known as CDs, are certificates issued against funds deposited in a bank for a definite period of time and earning a specified rate of return. Certificates of Deposit bear rates of interest in line with money market rates current at the time of issuance.

**COLLATERAL:** Property (as securities) pledged by a borrower to protect the interest of the lender.

**COMMERCIAL PAPER:** An unsecured short-term promise to repay a fixed amount on a certain future date.

Commercial paper usually matures from 2 to 270 days and is traded on a discount basis. This debt instrument, issued by banks, companies and other borrowers, uses only their credit ratings to back the security.

**CORPORATE BOND/NOTE** – A debt security issued by a corporation. The backing for the bond is usually the payment ability of the company, which is typically money to be earned from future operations. Corporate bonds are considered higher risk than government bonds. As a result, interest rates are almost always higher, even for higher credit quality companies. Most corporate bonds have maturities greater than one year. Corporate debt that matures in less than one year is typically called commercial paper.

**COMPETITIVE BID PROCESS** - A process by which three or more institutions are contacted to obtain interest rates for specific securities.

**CREDIT QUALITY** - The measurement of the financial strength of a bond issuer. This measurement helps an investor to understand an issuer's ability to make timely interest payments and repay the loan principal upon maturity. Generally, the higher the credit quality of a bond issuer, the lower the interest rate paid by the issuer because the risk of default is lower. Credit quality ratings are provided by nationally recognized rating agencies.

**CREDIT RISK** - The risk that another party to an investment transaction will not fulfill its obligations. Credit risk can be associated with the issuer of a security, a financial institution holding the entity's deposit, or a third party holding securities or collateral. Credit risk exposure can be affected by a concentration of deposits or investments in any one investment type or with any one party.

**CUSTODIAN** - An independent third party (usually bank or trust company) that holds securities in safekeeping as an agent for the county.

**DEALER** - A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

**DEFEASE** - To discharge the lien of an ordinance, resolution, or indenture relating to a bond issue, and in the process, render inoperative restrictions under which the issuer has been obliged to operate. Comment: Ordinarily an issuer may defease an indenture requirement by depositing with a trustee an amount sufficient to fully pay all amounts under a bond contract as they become due.

**DELIVERY** - The providing of a security in an acceptable form to the County or to an agent acting on behalf of the County and independent of the seller. Acceptable forms can be physical securities or the transfer of book entry securities. The important distinction is that the transfer accomplishes absolute ownership control by the County

**DELIVERY VS PAYMENT** - There are two methods of delivery of securities: Delivery vs. payment and delivery vs. receipt (also called free). Delivery vs. payment is delivery of securities with an exchange of money for the securities. Delivery vs. receipt is delivery of securities with an exchange of a signed receipt for the securities.

**DEPOSITARY** - A person to whom something is entrusted, a depository.

**DEPOSITARY BANK** - A local bank used as the point of deposit for cash receipts.

**DEPOSITARY INSURANCE** - Insurance on deposits with financial institutions. For purposes of this policy statement, depository insurance includes: a) Federal depository insurance funds, such as those maintained by the Federal Deposit Insurance Corporation (FDIC) AND Federal Savings and Loan Insurance Corporation (FSLIC); and b) Public Deposit Protection Commission.



**DISCOUNT** - 1. (n.) selling below par; e.g., a \$1000 bond selling for \$900. 2. (v.) anticipating the effects of news on a security's value; e.g., "The market had already discounted the effect of the labor strike by bidding the company's stock down."

**DIVERSIFICATION** - Dividing available funds among a variety of securities and institutions so as to minimize market risk.

**EFFECTIVE RATE** - The yield you would receive on a debt security over a period of time taking into account any compounding effect.

**FACE VALUE** - The value of a bond stated on the bond certificate; thus, the redemption value at maturity. Most bonds have a face value, or par, of \$1,000.

**FEDERAL AGENCY SECURITIES** - Several government-sponsored agencies, in recent years, have issued short and long-term notes. Such notes typically are issued through dealers, mostly investment banking houses. These Federal government-sponsored agencies were established by the U.S. Congress to undertake various types of financing without tapping the public treasury. In order to do so, the agencies have been given the power to borrow money by issuing securities, generally under the authority of an act of Congress. These securities are highly acceptable and marketable for several reasons, mainly because they are exempt from state, municipal and local income taxes. Furthermore, agency securities must offer a higher yield than direct Treasury debt of the same maturity to find investors, partly because these securities are not direct obligations of the Treasury. The main agency borrowing institutions are the Federal National Mortgage Association (FNMA), the Federal Home Loan Bank System (FHLB), and the Federal Farm Credit Bank System (FFCB).

**FEDERAL DEPOSIT INSURANCE (FDIC)** - A Federal institution that insures bank deposits. The current limit is up to \$100,000 per depository account.

**FEDERAL FARM CREDIT BANK – FFCB** – The Farm Credit System is a nationwide network of borrower-owned lending institutions and specialized service organizations. Established by Congress in 1916 as the authority for certain predecessor entities, the System is the oldest of the Government-sponsored enterprises. Throughout its long history, the fundamental purpose of the System has remained the same: To provide American agriculture with sound and dependable credit at competitive interest rates. Currently, there are three Farm Credit Banks and one Agricultural Credit Bank providing funds and support services to approximately 78 locally owned Farm Credit Associations and numerous cooperatives nationwide. Approximately 40 percent of the real estate and non-real estate credit needs of U.S. agriculture are met by the System

**FEDERAL FUNDS RATE** - The rate of interest at which Fed Funds are traded between banks. Fed Funds are excess reserves held by banks that desire to invest or lend them to banks needing reserves. The particular rate is heavily influenced through the open market operations of the Federal Reserve Board. Also referred to as the "Fed Funds rate."

**FEDERAL HOME LOAN BANK SYSTEM - FHLB** – Created by the Federal Home Loan Bank Act of 1932 to increase the amount of funds available for lending institutions who provide mortgages and similar loan agreements to individuals. Having served its original objectives well, the FHLB system now primarily focuses on increasing the amount of loanable funds available for affordable housing and community development projects. It continues to have a material impact on housing and development financing offering funds to member institutions at rates that are usually lower than commercially competitive prices. The 11 banks of the FHLB Bank System are owned by over 7,300 regulated financial institutions from all 50 states, U.S. possessions, and territories.

**FEDERAL HOME LOAN MORTGAGE CORPORATION - FHLMC (Freddie Mac)** - is a stockholder-owned, government-sponsored enterprise chartered by Congress in 1970 to keep money flowing to mortgage lenders in support of homeownership and rental housing for middle income Americans. FHLMC purchases, guarantees and securitizes mortgages to form mortgage-backed securities. The mortgage-backed securities that it issues tend to be very liquid and carry a credit rating close to that of U.S. Treasuries.

**FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA)** - FNMA, like GNMA, was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a Federal corporation working under the auspices of the Department of Housing and Urban Development, HUD. It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

**FEDERAL RESERVE SYSTEM** - The central bank of the United States which has regulated credit in the economy since its inception in 1913. Includes the Federal Reserve Bank, 14 district banks and the member banks of the Federal Reserve, and is governed by the Federal Board.

**FINANCIAL INSTITUTIONS** - Establishments that include the circulation of money, the granting of credit, the making of investments, and the provision of banking facilities.

**FISCAL AGENCY** - A financial institution that handles certain bond and coupon redemptions on behalf of the entity.

**GINNIE MAES (GNMAs)** - Mortgage securities issued and guaranteed, as to timely interest and principal payments, by the Government National Mortgage, an agency within the Department of Housing and Urban Development (HUD).

**GOVERNMENT SECURITY** - Any debt obligation issued by the U.S. government, its agencies or instrumentalities. Certain securities, such as Treasury bonds and GNMA's, are backed by the government as to both principal and interest payments. Other securities, such as those issued by the Federal Home Loan Mortgage Corporation, or Freddie Mac, are backed by the issuing agency.

**HAIRCUT** - This term describes the way brokers and clients protect themselves from market risk in doing repos. An entity wanting to finance the purchase of \$100 million in Treasury bonds may borrow just \$98 million of the money. The two percent difference between the amount of securities purchased and the amount of money borrowed is the haircut. Similarly, an entity looking to borrow \$100 million may need to provide, as collateral, Treasury securities with a market price equal to \$102 million.

**LIQUIDATION** - Conversion into cash.

**LIQUIDITY** - Refers to the ease and speed with which an asset can be converted into cash without a substantial loss in value.

**LOSS** - The excess of the cost or book value of an asset over selling price.

**LOCAL GOVERNMENT INVESTMENT POOL (LGIP)** - The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

**MARK-TO-MARKET** - An adjustment in the valuation of a securities portfolio to reflect the current market values of the respective securities in the portfolio. This process is also used to ensure that margin accounts are in compliance with maintenance.

**MARKETABILITY** - Ability to sell large blocks of money market instruments quickly and at competitive prices.

**MARKET RISK** - The risk associated with declines or rises in interest rates which cause an investment in a fixed-income security to increase or decrease in value. The risk that the market value of an investment, collateral protecting a deposit, or securities underlying a repurchase agreement will decline.

**MARKET VALUE** - The price at which a security is trading and could presumably be sold.

**MASTER REPURCHASE AGREEMENT** - An agreement between the investor and the dealer or financial institute. This agreement defines the nature of the transactions, identifies the relationship between the parties, establishes normal practices regarding ownership and custody of the collateral securities during the term of the investment, provides for remedies in the event of a default by either party and otherwise clarifies issues of ownership.

**MATURITY** - The time when a security becomes due and at which time the principal and interest or final coupon payment is paid to the investor.

**NATIONALLY RECOGNIZED STATISTICAL RATING ORGANIZATION (NRSRO)** - A credit rating agency that issues credit ratings that the U. S Securities and Exchange Commission permits other financial firms to use for certain regulatory purposes.

**NET WORTH** - A financial institutions available funds after their total liabilities have been deducted from their total assets.

**OFFER** - The indicated price at which a seller is willing to sell a security or commodity. (See BID) When buying a security an offer is obtained.

**PAR VALUE** - The nominal or face value of a debt security; that is, the value at maturity.

**PORTFOLIO** - Collection of securities held by an investor.

**PREMIUM** - The amount by which a bond sells above its par value.

**PRIMARY DEALERS** - A pre-approved bank, broker/dealer or other financial institution that is able to make business deals with the U.S. Federal Reserve, such as underwriting new government debt. These dealers must meet certain liquidity requirements as well as provide a valuable flow of information to the Fed about the state of the worldwide markets.

**PRIME RATE** - The interest rate a bank charges on loans to its most credit worthy customers. Frequently cited as a standard for general interest rate levels in the economy.

**PRINCIPAL** - An invested amount on which interest is charged or earned.

**PRUDENCE** - The ability to govern and discipline oneself by the use of reason. Shrewdness in the management of affairs. Able to use skill and good judgment in the use of resources.

**PUBLIC FUND INTEREST BEARING INVESTMENT ACCOUNTS-** Bank accounts with Qualified Public Depositories which pay a rate of interest on the balance maintained. Used in diversifying the investment portfolio and most commonly used as part of a liquidity portfolio.

**QUALIFIED PUBLIC DEPOSITORY** - A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated, for the benefit of the commission, eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

**REGISTERED SECURITY** - A security that has the name of the owner written on its face. A registered security cannot be negotiated except by the endorsement of the owner.

**REPRICING** - The revaluation of the market value of securities.

**REPURCHASE AGREEMENT (REPO)** - The Repo is a contractual transaction between an investor and an issuing financial institution (not a secured loan). The investor exchanges cash for temporary ownership of specific securities, with an agreement between the parties that on a future date, the financial institution will repurchase the securities at a prearranged price. An "Open Repo" does not have a specified repurchase date and the repurchase price is established by a formula computation.

**REVERSE REPOS** - The opposite of the transaction undertaken through a regular repurchase agreement. In a "reverse" the City/County initially owns securities and the bank or dealer temporarily exchanges cash for this collateral. This is, in effect, temporarily borrowing cash at a high interest rate and is also known as securities lending. Most typically, a Repo is initiated by the lender of funds. Reverses are used by dealers to borrow securities they have shorted.

**SAFEKEEPING** - A service to customers rendered by banks for a fee whereby all securities and valuables of all types and descriptions are held in the bank's vaults for protection, or in the case of book entry securities, are held and recorded in the customer's name and are inaccessible to anyone else.

**SALLIE MAES** - Pooling of student loans guaranteed by the Student Loan Mortgage Association (SLMA) to increase the availability of education loans. The SLMA purchases the loans after buying them on the secondary market from lenders. SLMA stock is publicly traded.

**SECURITIES** - Bonds, notes, mortgages, or other forms of negotiable or non-negotiable instruments.

**SECURITIES AND EXCHANGE COMMISSION – (SEC)** - A U.S. government agency that oversees securities transactions, activities of financial professionals and mutual fund trading to prevent fraud and intentional deception. The SEC consists of five commissioners who serve staggered five-year terms. No more than three of the commissioners may belong to the same political party.

**SETTLEMENT DATES** - The day on which payment is due for a securities purchase. For stocks and mutual funds bought through an investment dealer, settlement is normally five business days after the trade date. Bonds and options normally settle one business day after the trade date mutual fund shares purchased directly by mail or wire settle on the day payment is received.

**SPREAD** - (a) Difference between the best buying price and the best selling price for any given security. (b) Difference between yields on or prices of two securities of differing quality or differing maturities. (c) In underwriting, difference between price realized by the issuer and price paid by the investor.

**STRIPPED TREASURIES** - U.S. Treasury debt obligations in which coupons are removed by brokerage houses, creating zero-coupon bonds.

**SUPRANATIONAL INSTITUTIONS (SUPRA'S)** – An international organization, or union, whereby member states transcend national boundaries or interests to share in the decision making and vote on issues pertaining to the wider grouping. It is formed by two or more central governments through international treaties. The purpose for creating a supranational is to promote economic development for the member countries. The International Bank for Reconstruction and Development (World Bank), the Inter-American Development Bank (IADB), IFC (International Finance Corporation) and ADB (Asian Development Bank) are examples of supra's.

**TRIPARTITE CUSTODIAN AGREEMENT** - An agreement that occurs when a third party or custodian becomes a direct participant in a repurchase transaction. The custodian ensures that the exchange occurs simultaneously and that appropriate safeguards are in place to protect the investor's interest in the underlying collateral.

**THIRD-PARTY SAFEKEEPING** - A safekeeping arrangement whereby the investor has full control over the securities being held and the dealer or bank investment department has no access to the securities being held.

**TIME DEPOSIT** - Interest-bearing deposit at a savings institution that has a specific maturity.

**TREASURY BILLS** - Treasury bills are short-term debt obligations of the U.S. Government. They offer maximum safety of principal since they are backed by the full faith and credit of the United States Government. Treasury bills, commonly called "T-Bills," account for the bulk of government financing, and are the major vehicle used by the Federal Reserve System in the money market to implement national monetary policy. T-Bills are sold in three, six, nine, and twelve-month bills. Because treasury bills are considered "risk-free," these instruments generally yield the lowest returns in the major money market instruments.

**TREASURY NOTES AND BONDS** - While T-Bills are sold at a discount rate that establishes the yield to maturity, all other marketable treasury obligations are coupon issued. These include Treasury Notes with maturities from one to ten years and Treasury Bonds with maturities of 10-30 years. The instruments are typically held by banks and savings and loan associations. Since Bills, Notes and Bonds are general obligations of the U.S. Government, and since the Federal Government has the lowest credit risk of all participants in the money market, its obligations generally offer a lower yield to the investor than do other securities of comparable maturities.

**UNDERLYING SECURITIES** - Securities transferred in accordance with a repurchase agreement.

**VENDOR** - A business or individual who provides a service or product at a cost.

**WHEN ISSUED TRADES** - Typically, there is a lag between the time a new bond is announced and sold and the time it is actually issued. During this interval, the security trades "WI," "when, as, and if issued."

**WI** - When, as, and if issued. See When Issued Trades.

**YIELD** - The rate at which an investment pays out interest or dividend income, expressed in percentage terms and calculated by dividing the amount paid by the price of the security and annualizing the result.

**YIELD BASIS** - Stated in terms of yield as opposed to price. As yield increases for a traded issue, price decreases and vice versa. Charts prepared on a yield basis appear exactly opposite of those prepared on a price basis.

**YIELD SPREAD** - The variation between yields on different types of debt securities; generally a function of supply and demand, credit quality and expected interest rate fluctuations. Treasury bonds, for example, because they are so safe, will normally yield less than corporate bonds. Yields may also differ on similar securities with different maturities. Long-term debt, for example, carries more risk of market changes and issuer defaults than short-term debt and thus usually yields more.

**ZERO-COUPON BONDS** - Securities that do not pay interest but are instead sold at a deep discount from face value. They rise in price as the maturity date nears and are redeemed at face value upon maturity.

**EXHIBIT "A"**  
**COUNTY HELD REGISTERED WARRANTS CONTRACT/PROMISSORY**  
**NOTE/LOAN**  
**Policy and Procedures**

Updated March 1, 2022 October 7, 2024

Whereas, the Mason County Investment Policy makes provision for investing in ~~registered warrants~~ contracts/promissory notes/loan as set out in RCW 36.29.010, it is therefore prudent to set out the following Policy and Procedures:

All county departments/taxing districts may participate – based on the approval of the county treasurer. Pursuant to RCW 36.29.010, .... The Treasurer *may* in cases where there are insufficient funds .....using such funds as not necessary for immediate expenditure, contract with the county or any other taxing district.....

Therefore, there is no guarantee that the county will have funds available to cover negative cash flows for county departments/taxing districts. County departments/taxing districts will need to make other financial arrangements (i.e. bank loan, internal fund loan) in advance, before issuing warrants, if the county treasurer is unable to meet their needs.

The Treasurer's Office ~~will~~ may set a limit on the amount to be ~~registered~~ loaned to by each department/taxing district based on the needs of that department/taxing districts and the cash flow of the county available to do so. The Treasurer will notify the Finance Committee via email or other communication within 24 hours when the amount of any contract/promissory note/contract ~~registered warrants~~ exceeds \$1,000,000.00 ~~at any given time~~. The Treasurer will report to the Finance Committee at least quarterly the amount of ~~registered warrants~~ contract/promissory note/loan held as investments by the county.

~~Registered Warrants~~ Such contract/promissory note/loan will be held for redeemed 30 days from the date of issuance by the county treasurer on behalf of the county department/taxing district on or before the last working day of the month or 31 days in which the promissory note was issued. The Treasurer has the authority to extend the 30-day redemption requirement period, only after reviewing such circumstances as laid out in writing by the county department/district and such extension meets the investment objectives of the county investment policy. The Treasurer will notify the Finance Committee via email or other communication within 24 hours if the Treasurer has extended the 30-day redemption requirement period for more than 30 days.

~~All districts and county departments may participate – based on individual approval and available registered warrant investment balance.~~

~~School districts should consider whether it is feasible to take an advance on their monthly apportionment. School Districts should contact the ESD before registering warrants~~

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**Issuing Registered Warrant Process**

1. The district or county department issues a signed "Letter of Understanding for the Issuance of Registered Warrants and Warrant Promissory Note" to the county treasurer. Said Letter of Understanding must be signed by the District Board Chair or authorized representative.

2. Verify with the State Pool (LIGP) for the current interest rate and add 2% for the registered interest rate.
3. Write that interest rate on the "Letter of Understanding for the Issuance of Registered Warrants and Warrant Promissory Note".
4. Write a treasurer's check payable to the county treasurer and receipt using their transmittal form containing the fund and BARS #391.60, Anticipation Notes/Warrants. This is like an investment check, so in the description box in the checkbook it should say "TDC Registered Warrant Warrant Promissory Note Investment". **This is not a remittance.**
5. Create an entry in the investment ledger (i.e.: Registered Warrants Warrant Promissory Note).
  - a. Enter in the Quickbooks Chart of accounts & MUNIS for TDC. There is a separate account number.
  - b. Enter on the front of the cash sheet, as a deposit in "TDC Registered Warrants Warrant Promissory Note" line.
  - c. Enter the investment information in the Registered Warrant Warrant Promissory Ledger (J Drive — Investment Folder).
  - d. On the office calendar — at least one day prior to redemption date (28 — 29 days from date of issuance) — note that Registered Warrant and Promissory Note needs to be redeemed on specified date (30 days from issuance).

### **Redeeming Registered Warrant Process**

6. Calculate the interest to be paid based on the Bank Method: "The annual interest rate will be computed on a 365/360 basis; this is, by applying the ration of the annual interest rate over a year of 360 days, multiplied by the outstanding warrant promissory note amount, multiplied by the actual number of days the registered warrant is outstanding
7. On the "Letter of Understanding" write the date of payment and "PAID" give a copy to the district or department. Original should be filed in the "Registered Warrants Warrant Promissory Note" file, in the Investment file cabinet.
8. For taxing districts create a miscellaneous receipt and remit the matured registered warrant promissory note amount and interest due from the districts appropriate fund. Write a Treasurer's check for the matured registered warrant promissory note amount and interest create a miscellaneous receipt for the interest only and deposit to the Treasurer's Current Expense Fund — BARS 361-10. (see #10 below "Mature the Investment") and enter on the cash sheet under "Interest" with the notation of Registered Warrant Promissory Note Interest and the district name. This is a remittance process, list on cash sheet as control drawer remittance, take deposit to bank, and list deposit on back of cash sheet.
9. a) For county departments, using the county payment remittance process, send a remittance request to the Auditor's Office. Upon approval create a miscellaneous receipt and remit the interest due from the appropriate county fund to the Treasurer's Current Expense — BARS 361-10 (this will be a zero receipt).



b) For county departments, create invoice for interest using J/Registered Warrants Promissory Note/ Registered Warrant Promissory Note Interest Invoice. Then create the Payment Remittance form in J/Registered Warrants Promissory Note/Payment Remittance and follow procedure as noted on the payment remittance form. May need to have 48 hour advance notice waived.

10. Mature the investment:

- a. Enter on the front of the cash sheet for the matured investment.
- b. Enter on the back of the cash sheet as a deposit.
- c. Enter in the checkbook
- d. Mature the investment in the QuickBooks Chart of Accounts, MUNIS and the Registered Warrant Promissory Note Ledger (J Drive— Investment Folder).

11. If the registered warrant promissory note is redeemed early enter “PAID and the date” under the original entry following the process as listed above. —

12. If a new registered warrant promissory note investment is done enter that under the new projected maturity date.

If the district or county department wishes to stay on registered warrants they will need to go through this whole process again. **There is no rollover of this type of investment unless approved by the Treasurer. Call and reissue at a higher amount.**

Approved this \_\_\_\_\_ day of, October 2024.

\_\_\_\_\_  
Elisabeth Frazier, Treasurer, Chair

\_\_\_\_\_  
Steve Duenkel, Auditor, Secretary

\_\_\_\_\_  
Randy Neatherlin, Commissioner

**Warrant Contract/Promissory Note/Loan Investment Procedures**  
Removed from Policy & updated 10/7/2024

~~Issuing Registered Warrant~~ **Promissory Note Investment Process**

The district or county department issues a signed “Letter of Understanding for the Issuance of ~~Registered Warrants and~~ Warrant Promissory Note” to the county treasurer. Said Letter of Understanding must be signed by the county department head, District Board Chair or authorized representative.

1. Verify with the State Pool (LIGP) for the current interest rate and add 2% for the ~~registered~~ interest rate to be charged.
2. Write that interest rate on the “Letter of Understanding for the Issuance of ~~Registered Warrants and~~ Warrant Promissory Note”.
3. Write a treasurer’s check payable to the county treasurer and receipt using ~~their~~ the appropriate county department/taxing district transmittal form, ~~containing the fund and Use~~ BARS #391.60, Anticipation Notes/Warrants. This is like an investment check, so in the description box in the checkbook it should say “TDC ~~Registered Warrant~~ Warrant Promissory Note Investment”. **This is not a remittance.**
4. Create an entry in the investment ledger (i.e.: ~~Registered Warrants~~ Warrant Promissory Note).
  - a. Enter in the ~~Quickbooks Chart of accounts &~~ MUNIS for TDC. There is a separate account number.
  - b. Enter on the front of the cash sheet, as a deposit in “TDC ~~Registered Warrants~~ Warrant Promissory Note” line.
  - c. Enter the investment information in the ~~Registered Warrant~~ Warrant Promissory Note Ledger (J Drive – Investment Folder).
  - d. On the office calendar – at least one day prior to redemption date (28 – 29 days from date of issuance) – note that Registered Warrant and Promissory Note needs to be redeemed on specified date (30 days from issuance).
  - e. If the county department/taxing district requires additional funding, a new promissory note will be executed pursuant to policy and the above procedures.

~~Redeeming Registered Warrant~~ **Warrant Promissory Note Investment Process**

5. Calculate the interest to be paid based on the Bank Method: “The annual interest rate will be computed on a 365/360 basis; this is, by applying the ration of the annual interest rate over a year of 360 days, multiplied by the outstanding ~~warrant~~ promissory note amount, multiplied by the actual number of days the ~~registered warrant~~ promissory note is outstanding.

6. On the "Letter of Understanding" write the date of payment and "PAID" ~~give a copy to the district or department.~~ Email a copy of the redemption receipt to the county department/taxing district. Original should be filed in the "~~Registered Warrants~~ Warrant Promissory Note" file, in the Investment file cabinet.
  
7. For taxing districts create a miscellaneous receipt and remit the matured ~~registered warrant~~ promissory note amount and interest due from the districts appropriate fund. Write a Treasurer's check for the matured ~~registered warrant~~ promissory note investment amount and interest create a miscellaneous receipt for the interest only and deposit to the Treasurer's Current Expense Fund – BARS 361-10. (see #10 below "Mature the Investment") ~~and enter on the cash sheet under "Interest" with the notation of Registered Warrant Interest and the district name.~~ This is a remittance process, list on cash sheet as control drawer remittance, take deposit to bank, and list deposit on back of cash sheet.
  
8. a) For county departments, using the county payment remittance process, send a remittance request to the Auditor's Office. Upon approval create a miscellaneous receipt and remit the interest due from the appropriate county fund to the Treasurer's Current Expense – BARS 361-10 (this will be a zero receipt).
   
  
 b) For county departments, create invoice for interest using J/~~Registered Warrants~~ Promissory Note/ Registered Warrant Promissory Note Interest Invoice. Then create the Payment Remittance form in J/~~Registered Warrants~~ Promissory Note/Payment Remittance and follow procedure as noted on the payment remittance form. May need to have 48 hour advance notice waived.
  
10. Mature the investment:
  - a. Enter on the front of the cash sheet for the matured investment.
  - b. Enter on the back of the cash sheet as a deposit.
  - c. Enter in the checkbook
  - d. Mature the investment in ~~the QuickBooks Chart of Accounts, MUNIS and the Registered-Warrant~~ Promissory Note Ledger (J Drive – Investment Folder).
  
11. If the ~~registered-warrant~~ promissory note is redeemed early enter "PAID and the date" under the original entry following the process as listed above.
  
- ~~12. If a new registered-warrant promissory note investment is done enter that under the new projected maturity date.~~

~~If the district or county department wishes to stay on registered warrants they will need to go through this whole process again. There is no rollover of this type of investment unless approved by the Treasurer. Call and reissue at a higher amount.~~

RESOLUTION # \_\_\_\_\_  
COUNTY HELD REGISTERED WARRANT PROMISSORY NOTE POLICY & PROCEDURES  
AMENDING RESOLUTION #~~100-16-2022-16~~

WHEREAS, there was a legislative update to RCW 39.26.010 removing the term "Registered Warrants" and,

WHEREAS, Mason County recognizes that it is fiscally responsible to define policy and procedures for the use and approval of Registered Warrants Promissory Notes/Contracts or loans as an approved Investment option as delineated in the Approved Mason County Investment Policy and,

WHEREAS, the Mason County Finance Committee has reviewed, updated and approved the policy and procedures for county held ~~registered-warrants~~ promissory notes as shown in Exhibit "A" on ~~March 1, 2022.~~ October 22<sup>nd</sup>, 2024.

NOW THEREFORE, BE IT RESOLVED that the Board of County Commissioners upon the recommendation of the Mason County Finance Committee hereby approve the updated "County Held ~~Registered Warrants~~ Promissory Note Policy and Procedures" as set out in Exhibit "A".

Approved this \_\_\_\_\_ day of ~~March, 2022.~~ November, 2024.

Mason County Board of Commissioners

\_\_\_\_\_  
Randy Neatherlin, Chair

\_\_\_\_\_  
Sharon Trask, Vice Chair

\_\_\_\_\_  
Kevin Shutty, Commissioner

Attest:

\_\_\_\_\_  
Mckenzie Smith, Clerk of the Board

Approved as to form:

\_\_\_\_\_  
Tim Whitehead, Chief Deputy Prosecuting Attorney