

**FRIENDSHIP HEIGHTS VILLAGE COUNCIL  
TREASURER'S REPORT  
AS OF NOVEMBER 30, 2020**

**General Fund**

Cash on Hand—End of last fiscal year	5,404,223.32
Receipts—Operations not including reimbursements	
Fiscal year to date	1,436,771.03
Rental Deposits & other adjustments	<u>.00</u>
Subtotal	<u>6,840,994.35</u>
Disbursements—Operations including reimbursements	
Fiscal year to date	(808,009.51)
Rental Deposits & other adjustments	<u>(100.00)</u>
Total Cash on Hand General Fund 11/30/20	<b><u>6,032,884.84</u></b>

**Capital Improvements Fund**

Cash on Hand—End of last fiscal year	53,342.72
Receipts—Fiscal year to date	38.33
Disbursements—Fiscal year to date	<u>(2,320.00)</u>
Total Cash on Hand Capital Improvements Fund 11/30/20	<b><u>51,061.05</u></b>

**OPEB Trust Fund Reserve**

Cash on Hand—End of last fiscal year	1,332.97
Receipts—Fiscal year to date	.96
Disbursements—Fiscal year to date	<u>(.00)</u>
Total Cash on Hand OPEB Trust Fund Reserve 11/30/20	<b><u>1,333.93</u></b>

**FRIENDSHIP HEIGHTS VILLAGE COUNCIL**  
**4433 SOUTH PARK AVENUE**  
**CHEVY CHASE, MARYLAND 20815**

**Profit & Loss [Budget Analysis]**

**November 2020**  
**12/4/20**  
**12:31:30 PM**

	Selected Period	Budgeted	\$ Difference
<b>REVENUES</b>			
Property taxes			
A-Real property taxes- current	\$93,441.70	\$47,000.00	\$46,441.70
B-Real property taxes-prior	\$281.00	\$0.00	\$281.00
C-Personal prop tax-current	\$9,586.94	\$0.00	\$9,586.94
D-Personal prop tax-prior	\$633.78	\$0.00	\$633.78
E-Business corp taxes-current	\$0.00	\$0.00	\$0.00
F-Business corp taxes-prior	\$0.00	\$0.00	\$0.00
Total Property taxes	\$103,943.42	\$47,000.00	\$56,943.42
G-Income taxes	\$429,210.02	\$474,000.00	-\$44,789.98
H-Gasoline-highway taxes	\$6,152.85	\$5,667.00	\$485.85
I-Permits & Licenses	\$957.46	\$1,250.00	-\$292.54
J-Revenue sharing	\$0.00	\$0.00	\$0.00
K-Rentals-community center	\$0.00	\$1,250.00	-\$1,250.00
L-Programs-community center	-\$289.02	\$583.00	-\$872.02
M-Parking violations	\$9,903.75	\$20,833.00	-\$10,929.25
N-4602 Rental Income	\$0.00	\$5,000.00	-\$5,000.00
O-Newsletter income	\$2,476.86	\$2,500.00	-\$23.14
P-Duplicating income	\$0.00	\$0.00	\$0.00
Q-Produce sales commissions	\$1,150.80	\$0.00	\$1,150.80
R-Telephone commission	\$0.00	\$0.00	\$0.00
S-Other income	\$0.00	\$0.00	\$0.00
T-Interest income	\$1,075.48	\$6,667.00	-\$5,591.52
<b>Total REVENUES</b>	<b>\$554,581.62</b>	<b>\$564,750.00</b>	<b>-\$10,168.38</b>
<b>EXPENDITURES</b>			
<b>GENERAL GOVERNMENT</b>			
1-Elections	\$0.00	\$0.00	\$0.00
2A-Financial admin & account.	\$2,642.75	\$250.00	\$2,392.75
2B-Administrative costs	\$487.93	\$1,000.00	-\$512.07
2C-Memberships & Conferences	\$60.03	\$0.00	\$60.03
2D-Legal counsel & consultants	\$489.40	\$2,083.00	-\$1,593.60
2F-Village council reports	\$0.00	\$0.00	\$0.00
3A-Salaries	\$62,500.66	\$62,250.00	\$250.66
3B-Health & life insurance	\$11,035.62	\$11,500.00	-\$464.38
3C-FICA	\$4,111.90	\$4,792.00	-\$680.10
3D-Workers compensation	\$0.00	\$0.00	\$0.00
3E-Retirement Contribution	\$4,485.90	\$4,833.00	-\$347.10
4A-Xerox Copiers	\$51.17	\$83.00	-\$31.83
4B-Aquarium	\$0.00	\$0.00	\$0.00
4C-Heating & cooling maint	\$948.00	\$1,000.00	-\$52.00
4D-Building security maint	\$0.00	\$0.00	\$0.00
5A-Public officers liab ins	\$0.00	\$0.00	\$0.00
5B-Treasurer's bond	\$0.00	\$0.00	\$0.00
5C-Building & general liab ins	\$0.00	\$0.00	\$0.00
6-Telephone & utilities	\$1,889.84	\$3,750.00	-\$1,860.16
7-Hospitality & special events	\$9.37	\$4,000.00	-\$3,990.63
8A-Equipment & supplies	\$2,230.41	\$1,250.00	\$980.41
8B-Office & building furniture	\$0.00	\$0.00	\$0.00
8D-4602 N. Park maintenance	\$168.18	\$833.00	-\$664.82
8E-Comput equipment & supplies	\$129.98	\$250.00	-\$120.02
8F-Center maint & repairs	\$0.00	\$2,083.00	-\$2,083.00
8G-Maintenance service	\$10,158.21	\$11,250.00	-\$1,091.79
<b>Total GENERAL GOVERNMENT</b>	<b>\$101,399.35</b>	<b>\$111,207.00</b>	<b>-\$9,807.65</b>
<b>PUBLIC SAFETY</b>			
9A-Security patrol contract	\$4,138.92	\$10,000.00	-\$5,861.08
9B-Police Field Office	\$53.50	\$333.00	-\$279.50
9C-Security vehicle maint	\$495.93	\$1,000.00	-\$504.07

# FRIENDSHIP HEIGHTS VILLAGE COUNCIL

## Profit & Loss [Budget Analysis]

November 2020

12/4/20

12:31:30 PM

	Selected Period	Budgeted	\$ Difference
Total PUBLIC SAFETY	\$4,688.35	\$11,333.00	-\$6,644.65
PUBLIC WORKS			
10-Bus contract	\$34,745.00	\$40,000.00	-\$5,255.00
11A-Street maintenance	\$0.00	\$0.00	\$0.00
11B-Sidewalk maintenance	\$0.00	\$0.00	\$0.00
11C-Snow removal	\$0.00	\$0.00	\$0.00
11D-Storm drain maintenance	\$0.00	\$0.00	\$0.00
12A-Waste collection	\$1,011.00	\$2,000.00	-\$989.00
12B-Recycling	\$100.00	\$292.00	-\$192.00
13-Street lighting	\$1,454.87	\$2,083.00	-\$628.13
14-Street signs	\$206.50	\$0.00	\$206.50
15-Trees	\$0.00	\$0.00	\$0.00
16-Villagescape	\$1,007.00	\$1,167.00	-\$160.00
Total PUBLIC WORKS	\$38,524.37	\$45,542.00	-\$7,017.63
HEALTH, SOCIAL & SHOPPING			
17B-Health & social services	\$0.00	\$1,000.00	-\$1,000.00
17C-Housing program	\$0.00	\$0.00	\$0.00
17D-Rothstein Scholarship	\$0.00	\$0.00	\$0.00
Total HEALTH, SOCIAL & SHOPPING	\$0.00	\$1,000.00	-\$1,000.00
RECREATION AND PARKS			
18C-Lecture fees	\$100.00	\$833.00	-\$733.00
18D-Musicians fees	\$2,415.00	\$2,000.00	\$415.00
18E-Instructors fees	-\$182.00	\$0.00	-\$182.00
18F-Trip fees	\$150.00	\$0.00	\$150.00
18G-Art & theme shows	\$0.00	\$250.00	-\$250.00
18H-Equipment purchases-R & P	\$0.00	\$0.00	\$0.00
18I-Consumable supplies	\$0.00	\$500.00	-\$500.00
18J-Art supplies	\$0.00	\$0.00	\$0.00
18K-Lunches, brunches, etc.	\$227.00	\$1,167.00	-\$940.00
18L-Hospitality	\$0.00	\$0.00	\$0.00
18M-Center special events	\$0.00	\$0.00	\$0.00
18O-Bamberger Current Events	\$0.00	\$0.00	\$0.00
19-Reading room materials	\$39.96	\$333.00	-\$293.04
20C-Village newsletter	\$1,908.00	\$2,417.00	-\$509.00
21A-Village Parks-electricity	\$90.54	\$167.00	-\$76.46
21B-Village Parks-water	\$68.26	\$0.00	\$68.26
21C-Village Parks-fount maint	\$1,529.81	\$1,875.00	-\$345.19
21D-Village Parks-light maint	\$0.00	\$250.00	-\$250.00
21E-Village Parks-furniture	\$0.00	\$0.00	\$0.00
21F-Village Parks-Walk Maint	\$0.00	\$0.00	\$0.00
21G-Art Fund	\$0.00	\$250.00	-\$250.00
23-Village Parks-landscaping	\$10,480.78	\$8,333.00	\$2,147.78
24-Arborist	\$0.00	\$1,250.00	-\$1,250.00
Total RECREATION AND PARKS	\$16,827.35	\$19,625.00	-\$2,797.65
CAPITAL IMPROVEMENTS FUND			
26-Cap. Improve. Fund Deposit	\$0.00	\$0.00	\$0.00
DEBT SERVICE			
25A-Interest	\$0.00	\$0.00	\$0.00
25B-Interest	\$0.00	\$0.00	\$0.00
25C-Principal	\$0.00	\$0.00	\$0.00
25D-Service charges	\$0.00	\$0.00	\$0.00
Suspense	\$0.00	\$0.00	\$0.00
Total DEBT SERVICE	\$0.00	\$0.00	\$0.00
Total EXPENDITURES	\$161,439.42	\$188,707.00	-\$27,267.58
Net Profit / (Loss)	\$393,142.20	\$376,043.00	\$17,099.20

**FRIENDSHIP HEIGHTS VILLAGE COUNCIL**  
**4433 SOUTH PARK AVENUE**  
**CHEVY CHASE, MARYLAND 20815**

**Profit & Loss [Budget Analysis]**

**July 2020 through November 2020**

12/4/20

12:32:11 PM

	Selected Period	Budgeted	\$ Difference	Budgeted
<b>REVENUES</b>				
Property taxes				
A-Real property taxes- current	\$546,322.51	\$547,000.00	-\$677.49	\$630,000.00
B-Real property taxes-prior	\$1,338.20	\$0.00	\$1,338.20	\$0.00
C-Personal prop tax-current	\$11,496.25	\$0.00	\$11,496.25	\$0.00
D-Personal prop tax-prior	\$3,132.92	\$0.00	\$3,132.92	\$0.00
E-Business corp taxes-current	\$0.00	\$0.00	\$0.00	\$0.00
F-Business corp taxes-prior	\$0.00	\$0.00	\$0.00	\$0.00
Total Property taxes	\$562,289.88	\$547,000.00	\$15,289.88	\$630,000.00
G-Income taxes	\$679,839.05	\$599,000.00	\$80,839.05	\$1,421,000.00
H-Gasoline-highway taxes	\$19,809.83	\$28,335.00	-\$8,525.17	\$68,000.00
I-Permits & Licenses	\$11,915.43	\$6,250.00	\$5,665.43	\$15,000.00
J-Revenue sharing	\$95,245.00	\$95,245.00	\$0.00	\$95,245.00
K-Rentals-community center	-\$133.73	\$6,250.00	-\$6,383.73	\$15,000.00
L-Programs-community center	-\$1,836.58	\$2,915.00	-\$4,751.58	\$7,000.00
M-Parking violations	\$46,170.00	\$104,165.00	-\$57,995.00	\$250,000.00
N-4602 Rental Income	\$0.00	\$25,000.00	-\$25,000.00	\$60,000.00
O-Newsletter income	\$13,492.21	\$12,500.00	\$992.21	\$30,000.00
P-Duplicating income	\$0.00	\$0.00	\$0.00	\$0.00
Q-Produce sales commissions	\$5,444.70	\$0.00	\$5,444.70	\$0.00
R-Telephone commission	\$0.00	\$0.00	\$0.00	\$0.00
S-Other income	\$0.00	\$0.00	\$0.00	\$0.00
T-Interest income	\$4,535.24	\$33,335.00	-\$28,799.76	\$80,000.00
<b>Total REVENUES</b>	<b>\$1,436,771.03</b>	<b>\$1,459,995.00</b>	<b>-\$23,223.97</b>	<b>\$2,671,245.00</b>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
1-Elections	\$0.00	\$0.00	\$0.00	\$5,000.00
2A-Financial admin & account.	\$11,000.00	\$10,250.00	\$750.00	\$12,000.00
2B-Administrative costs	\$2,472.65	\$5,000.00	-\$2,527.35	\$12,000.00
2C-Memberships & Conferences	\$10,013.12	\$19,500.00	-\$9,486.88	\$25,000.00
2D-Legal counsel & consultants	\$3,018.00	\$10,415.00	-\$7,397.00	\$25,000.00
2F-Village council reports	\$0.00	\$0.00	\$0.00	\$3,000.00
3A-Salaries	\$295,705.42	\$311,250.00	-\$15,544.58	\$747,000.00
3B-Health & life insurance	\$55,213.03	\$57,500.00	-\$2,286.97	\$141,750.00
3C-FICA	\$22,517.38	\$23,960.00	-\$1,442.62	\$57,500.00
3D-Workers compensation	\$0.00	\$0.00	\$0.00	\$0.00
3E-Retirement Contribution	\$21,242.58	\$24,165.00	-\$2,922.42	\$58,000.00
4A-Xerox Copiers	\$305.45	\$415.00	-\$109.55	\$1,000.00
4B-Aquarium	\$0.00	\$0.00	\$0.00	\$0.00
4C-Heating & cooling maint	\$4,740.00	\$5,000.00	-\$260.00	\$12,000.00
4D-Building security maint	\$375.19	\$2,250.00	-\$1,874.81	\$4,500.00
5A-Public officers liab ins	\$0.00	\$0.00	\$0.00	\$0.00
5B-Treasurer's bond	\$0.00	\$0.00	\$0.00	\$0.00
5C-Building & general liab ins	\$12,583.00	\$12,583.00	\$0.00	\$12,583.00
6-Telephone & utilities	\$10,948.01	\$18,750.00	-\$7,801.99	\$45,000.00
7-Hospitality & special events	\$59.37	\$5,600.00	-\$5,540.63	\$20,000.00
8A-Equipment & supplies	\$4,569.38	\$6,250.00	-\$1,680.62	\$15,000.00
8B-Office & building furniture	\$0.00	\$0.00	\$0.00	\$0.00
8D-4602 N. Park maintenance	\$6,600.85	\$4,165.00	\$2,435.85	\$10,000.00
8E-Comput equipment & supplies	\$261.88	\$1,250.00	-\$988.12	\$3,000.00
8F-Center maint & repairs	\$1,186.44	\$10,415.00	-\$9,228.56	\$25,000.00
8G-Maintenance service	\$38,609.60	\$56,250.00	-\$17,640.40	\$135,000.00
<b>Total GENERAL GOVERNMENT</b>	<b>\$501,421.35</b>	<b>\$584,968.00</b>	<b>-\$83,546.65</b>	<b>\$1,369,333.00</b>
<b>PUBLIC SAFETY</b>				
9A-Security patrol contract	\$22,048.21	\$50,000.00	-\$27,951.79	\$120,000.00
9B-Police Field Office	\$957.60	\$1,665.00	-\$707.40	\$4,000.00
9C-Security vehicle maint	\$2,641.84	\$5,000.00	-\$2,358.16	\$12,000.00

# FRIENDSHIP HEIGHTS VILLAGE COUNCIL

## Profit & Loss [Budget Analysis]

July 2020 through November 2020

12/4/20

12:32:11 PM

	Selected Period	Budgeted	\$ Difference	Budgeted
Total PUBLIC SAFETY	\$25,647.65	\$56,665.00	-\$31,017.35	\$136,000.00
PUBLIC WORKS				
10-Bus contract	\$171,240.00	\$200,000.00	-\$28,760.00	\$480,000.00
11A-Street maintenance	\$0.00	\$0.00	\$0.00	\$10,000.00
11B-Sidewalk maintenance	\$8,789.88	\$0.00	\$8,789.88	\$20,000.00
11C-Snow removal	\$0.00	\$0.00	\$0.00	\$50,000.00
11D-Storm drain maintenance	\$0.00	\$0.00	\$0.00	\$0.00
12A-Waste collection	\$5,055.00	\$10,000.00	-\$4,945.00	\$24,000.00
12B-Recycling	\$500.00	\$1,460.00	-\$960.00	\$3,500.00
13-Street lighting	\$7,885.34	\$10,415.00	-\$2,529.66	\$25,000.00
14-Street signs	\$206.50	\$1,000.00	-\$793.50	\$1,000.00
15-Trees	\$5,810.00	\$7,500.00	-\$1,690.00	\$15,000.00
16-Villagescape	\$5,035.00	\$5,835.00	-\$800.00	\$14,000.00
Total PUBLIC WORKS	\$204,521.72	\$236,210.00	-\$31,688.28	\$642,500.00
HEALTH, SOCIAL & SHOPPING				
17B-Health & social services	\$0.00	\$5,000.00	-\$5,000.00	\$12,000.00
17C-Housing program	\$0.00	\$0.00	\$0.00	\$0.00
17D-Rothstein Scholarship	\$0.00	\$0.00	\$0.00	\$0.00
Total HEALTH, SOCIAL & SHOPPING	\$0.00	\$5,000.00	-\$5,000.00	\$12,000.00
RECREATION AND PARKS				
18C-Lecture fees	\$1,140.00	\$4,165.00	-\$3,025.00	\$10,000.00
18D-Musicians fees	\$3,515.00	\$10,000.00	-\$6,485.00	\$20,000.00
18E-Instructors fees	\$338.79	\$0.00	\$338.79	\$0.00
18F-Trip fees	\$43.00	\$0.00	\$43.00	\$0.00
18G-Art & theme shows	\$239.88	\$1,250.00	-\$1,010.12	\$3,000.00
18H-Equipment purchases-R & P	\$0.00	\$0.00	\$0.00	\$0.00
18I-Consumable supplies	\$771.74	\$2,500.00	-\$1,728.26	\$6,000.00
18J-Art supplies	\$0.00	\$0.00	\$0.00	\$0.00
18K-Lunches, brunches, etc.	\$642.88	\$5,835.00	-\$5,192.12	\$14,000.00
18L-Hospitality	\$0.00	\$0.00	\$0.00	\$0.00
18M-Center special events	\$153.00	\$15,000.00	-\$14,847.00	\$40,000.00
18O-Bamberger Current Events	\$0.00	\$0.00	\$0.00	\$0.00
19-Reading room materials	\$1,018.05	\$1,665.00	-\$646.95	\$4,000.00
20C-Village newsletter	\$9,212.00	\$12,085.00	-\$2,873.00	\$29,000.00
21A-Village Parks-electricity	\$430.46	\$835.00	-\$404.54	\$2,000.00
21B-Village Parks-water	\$5,503.72	\$3,500.00	\$2,003.72	\$7,000.00
21C-Village Parks-fount maint	\$7,864.30	\$9,375.00	-\$1,510.70	\$15,000.00
21D-Village Parks-light maint	\$644.58	\$1,250.00	-\$605.42	\$3,000.00
21E-Village Parks-furniture	\$0.00	\$500.00	-\$500.00	\$2,000.00
21F-Village Parks-Walk Maint	\$0.00	\$0.00	\$0.00	\$0.00
21G-Art Fund	\$0.00	\$1,250.00	-\$1,250.00	\$3,000.00
23-Village Parks-landscaping	\$41,401.39	\$41,665.00	-\$263.61	\$100,000.00
24-Arborist	\$3,500.00	\$6,250.00	-\$2,750.00	\$15,000.00
Total RECREATION AND PARKS	\$76,418.79	\$117,125.00	-\$40,706.21	\$273,000.00
CAPITAL IMPROVEMENTS FUND				
26-Cap. Improve. Fund Deposit	\$0.00	\$0.00	\$0.00	\$0.00
DEBT SERVICE				
25A-Interest	\$0.00	\$0.00	\$0.00	\$0.00
25B-Interest	\$0.00	\$0.00	\$0.00	\$0.00
25C-Principal	\$0.00	\$0.00	\$0.00	\$0.00
25D-Service charges	\$0.00	\$0.00	\$0.00	\$0.00
Suspense	\$0.00	\$0.00	\$0.00	\$0.00
Total DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00
Total EXPENDITURES	\$808,009.51	\$999,968.00	-\$191,958.49	\$2,132,833.00
Net Profit / (Loss)	\$628,761.52	\$460,027.00	\$168,734.52	\$238,412.00

**FRIENDSHIP HEIGHTS VILLAGE COUNCIL**

Account Transactions

12/4/20  
12:39:59 PM

7/1/20 To 11/30/20

Page 1  
FHV.FY2021.Upgrade.myo  
Job No.

ID#	Src	Date	Memo/Payee	Debit	Credit
3-4000			Reserve-Capital Improvements		
CR013553	CR	7/1/20	Interest Income July 2020		\$12.16
CR013573	CR	8/3/20	Interest Income August 202		\$9.59
CR013584	CR	9/1/20	Interest Income September		\$6.27
CR013593	CR	10/1/20	Interest Income October 202		\$5.49
CR013618	CR	11/2/20	Interest Income November		\$4.82
22116	CD	11/3/20	OGP Contractors Inc.	\$2,320.00	
				<u>\$2,320.00</u>	<u>\$38.33</u>

# FRIENDSHIP HEIGHTS VILLAGE COUNCIL

Account Transactions

12/4/20

7/1/20 To 11/30/20

12:40:54 PM

Page 1

ID#	Src	Date	Memo/Payee	Debit	FHV.FY2021.Upgrade.myo Credit	Job No.
3-5200			Reserve-OPEB Trust			
CR013554	CR	7/1/20	OPEB Interest income July		\$0.30	
CR013572	CR	8/3/20	OPEB Interest income Aug		\$0.24	
CR013583	CR	9/1/20	OPEB Interest income Sept		\$0.16	
CR013594	CR	10/1/20	OPEB Interest income Octo		\$0.14	
CR013619	CR	11/2/20	OPEB Interest income Nov		\$0.12	
				<u>\$0.00</u>	<u>\$0.96</u>	



# FRIENDSHIP HEIGHTS VILLAGE COUNCIL

4433 SOUTH PARK AVENUE  
CHEVY CHASE, MARYLAND 20815

## Balance Sheet

As of November 2020

12/3/20

5:14:39 PM

---

Assets	
Cash on hand & in banks	
Capital Bank-Operating	\$93,367.63
Capital Bank-ICS	\$515,591.87
Capital Bank-Imprest	\$1,000.00
Capital Bank-Money Market	\$245,000.00
Sandy Spring Bank-Operating	\$17,083.50
Sandy Spring Bank-ICS	\$406,224.09
Bank of America-Checking	\$11,433.87
Petty cash on hand	\$200.00
MLGIP-Investment account	\$3,262,327.35
US Treasury Securities	\$1,250,000.00
Sandy Spring Bank-Money Market	\$230,656.53
Total Cash on hand & in banks	<u>\$6,032,884.84</u>
Other assets	
MLGIP-Cap. Improve. Fund	\$51,061.05
MLGIP-OPEB Reserve	\$1,333.93
Total Other assets	<u>\$52,394.98</u>
Total Assets	<u><u>\$6,085,279.82</u></u>
Liabilities	
Rental deposits	\$9,503.47
Total Liabilities	<u>\$9,503.47</u>
Equity	
Fund balances	
Reserve-Capital Improvements	\$51,061.05
Reserve-Rothstein Scholarship	\$6,512.71
Reserve-VISA World Points	\$11,000.00
Reserve-OPEB Trust	\$1,333.93
Reserve-Center Donations	\$21,608.47
Unreserved-undesignated	\$277,654.86
General Fund-Current Yr Earni	\$628,761.52
General Fund-Historical Earnin	\$5,077,843.81
Total Equity	<u>\$6,075,776.35</u>
Total Liability & Equity	<u><u>\$6,085,279.82</u></u>