

**FRIENDSHIP HEIGHTS VILLAGE COUNCIL
TREASURER'S REPORT
AS OF AUGUST 31,2021**

General Fund

Cash on Hand—End of last fiscal year	5,882,680.07
Receipts—Operations not including reimbursements	
Fiscal year to date	126,852.36
Rental Deposits & other adjustments	<u>0.00</u>
Subtotal	<u>6,009,532.43</u>
Disbursements—Operations including reimbursements	
Fiscal year to date	(406,290.21)
Rental Deposits & other adjustments	<u>(.00)</u>
Total Cash on Hand General Fund 8/31/21	<u>5,603,242.22</u>

Capital Improvements Fund

Cash on Hand—End of last fiscal year	11,298.10
Receipts—Fiscal year to date	.60
Disbursements—Fiscal year to date	<u>(.00)</u>
Total Cash on Hand Capital Improvements Fund 8/31/21	<u>11,298.70</u>

OPEB Trust Fund Reserve

Cash on Hand—End of last fiscal year	1,334.86
Receipts—Fiscal year to date	.07
Disbursements—Fiscal year to date	<u>(.00)</u>
Total Cash on Hand OPEB Trust Fund Reserve 8/31/21	<u>1,334.93</u>

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

Profit & Loss [Budget Analysis]

August 2021
9/9/21
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	Selected Period	Budgeted	\$ Difference
REVENUES			
Property taxes			
A-Real property taxes- current	\$34,303.68	\$30,000.00	\$4,303.68
B-Real property taxes-prior	\$459.33	\$0.00	\$459.33
D-Personal prop tax-prior	\$3,270.63	\$0.00	\$3,270.63
Total Property taxes	<u>\$38,033.64</u>	<u>\$30,000.00</u>	<u>\$8,033.64</u>
G-Income taxes	\$0.00	\$40,000.00	-\$40,000.00
H-Gasoline-highway taxes	\$0.00	\$5,333.00	-\$5,333.00
I-Permits & Licenses	\$7,822.10	\$1,250.00	\$6,572.10
J-Revenue sharing	\$0.00	\$95,245.00	-\$95,245.00
K-Rentals-community center	\$0.00	\$1,250.00	-\$1,250.00
L-Programs-community center	-\$49.99	\$583.00	-\$632.99
M-Parking violations	\$31,297.50	\$20,833.00	\$10,464.50
N-4602 Rental Income	\$4,560.00	\$5,000.00	-\$440.00
O-Newsletter income	\$2,002.57	\$2,500.00	-\$497.43
Q-Produce sales commissions	\$1,361.30	\$0.00	\$1,361.30
T-Interest income	\$1,189.10	\$4,167.00	-\$2,977.90
Total REVENUES	<u>\$86,216.22</u>	<u>\$206,161.00</u>	<u>-\$119,944.78</u>
EXPENDITURES			
GENERAL GOVERNMENT			
2A-Financial admin & account.	\$375.00	\$2,500.00	-\$2,125.00
2B-Administrative costs	\$733.29	\$1,000.00	-\$266.71
2C-Memberships & Conferences	\$1,202.48	\$17,000.00	-\$15,797.52
2D-Legal counsel & consultants	\$1,923.00	\$2,083.00	\$160.00
3A-Salaries	\$76,353.78	\$68,667.00	\$7,686.78
3B-Health & life insurance	\$13,310.11	\$15,665.00	-\$2,354.89
3C-FICA	\$6,192.45	\$5,292.00	\$900.45
3E-Retirement Contribution	\$4,406.17	\$5,333.00	-\$926.83
4A-Xerox Copiers	\$63.57	\$83.00	-\$19.43
4C-Heating & cooling maint	\$987.58	\$1,000.00	-\$12.42
4D-Building security maint	\$0.00	\$375.00	-\$375.00
5C-Building & general liab ins	\$0.00	\$1,146.00	-\$1,146.00
6-Telephone & utilities	\$2,577.08	\$3,750.00	-\$1,172.92
7-Hospitality & special events	\$0.00	\$1,666.00	-\$1,666.00
8A-Equipment & supplies	\$1,261.65	\$1,250.00	\$11.65
8B-Office & building furniture	\$0.00	\$416.00	-\$416.00
8D-4602 N. Park maintenance	\$217.56	\$833.00	-\$615.44
8E-Comput equipment & supplies	\$1,620.08	\$250.00	\$1,370.08
8F-Center maint & repairs	\$8,917.39	\$2,083.00	\$6,834.39
8G-Maintenance service	\$242.78	\$2,083.00	-\$1,840.22
Total GENERAL GOVERNMENT	<u>\$120,383.97</u>	<u>\$132,475.00</u>	<u>-\$12,091.03</u>
PUBLIC SAFETY			
9A-Security patrol contract	\$4,762.19	\$10,000.00	-\$5,237.81
9B-Police Field Office	\$55.97	\$333.00	-\$277.03
9C-Security vehicle maint	\$570.61	\$1,000.00	-\$429.39
Total PUBLIC SAFETY	<u>\$5,388.77</u>	<u>\$11,333.00</u>	<u>-\$5,944.23</u>
PUBLIC WORKS			
10-Bus contract	\$32,114.29	\$40,417.00	-\$8,302.71
11A-Street maintenance	\$0.00	\$833.00	-\$833.00
11B-Sidewalk maintenance	\$0.00	\$1,666.00	-\$1,666.00
12A-Waste collection	\$1,011.00	\$1,250.00	-\$239.00
12B-Recycling	\$100.00	\$292.00	-\$192.00
13-Street lighting	\$1,387.74	\$2,083.00	-\$695.26
14-Street signs	\$0.00	\$83.00	-\$83.00
15-Trees	\$0.00	\$1,250.00	-\$1,250.00
16-Villagescape	\$2,014.00	\$1,166.00	\$848.00
Total PUBLIC WORKS	<u>\$36,627.03</u>	<u>\$49,040.00</u>	<u>-\$12,412.97</u>

FRIENDSHIP HEIGHTS VILLAGE COUNCIL

Profit & Loss [Budget Analysis]

August 2021

9/9/21

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	Selected Period	Budgeted	\$ Difference
HEALTH, SOCIAL & SHOPPING			
17B-Health & social services	\$660.00	\$1,000.00	-\$340.00
Total HEALTH, SOCIAL & SHOPPING	<u>\$660.00</u>	<u>\$1,000.00</u>	<u>-\$340.00</u>
RECREATION AND PARKS			
18C-Lecture fees	\$0.00	\$833.00	-\$833.00
18D-Musicians fees	\$1,225.00	\$1,666.00	-\$441.00
18E-Instructors fees	-\$4,143.54	\$0.00	-\$4,143.54
18F-Trip fees	-\$750.00	\$0.00	-\$750.00
18G-Art & theme shows	-\$0.90	\$250.00	-\$250.90
18I-Consumable supplies	\$0.00	\$500.00	-\$500.00
18K-Lunches, brunches, etc.	\$823.27	\$1,166.00	-\$342.73
18M-Center special events	\$3,320.12	\$3,333.00	-\$12.88
19-Reading room materials	\$121.42	\$333.00	-\$211.58
20C-Village newsletter	\$2,452.00	\$2,416.00	\$36.00
21A-Village Parks-electricity	\$72.70	\$166.00	-\$93.30
21B-Village Parks-water	\$1,238.29	\$583.00	\$655.29
21C-Village Parks-fount maint	\$1,642.31	\$1,666.00	-\$23.69
21D-Village Parks-light maint	\$835.50	\$250.00	\$585.50
21E-Village Parks-furniture	-\$25,002.00	\$166.00	-\$25,168.00
21F-Village Parks-Walk Maint	\$1,240.00	\$0.00	\$1,240.00
21G-Art Fund	\$0.00	\$250.00	-\$250.00
23-Village Parks-landscaping	\$17,889.39	\$8,333.00	\$9,556.39
24-Arborist	\$0.00	\$1,250.00	-\$1,250.00
Total RECREATION AND PARKS	<u>\$963.56</u>	<u>\$23,161.00</u>	<u>-\$22,197.44</u>
CAPITAL IMPROVEMENTS FUND			
Total EXPENDITURES	<u>\$164,023.33</u>	<u>\$217,009.00</u>	<u>-\$52,985.67</u>
Net Profit / (Loss)	<u><u>-\$77,807.11</u></u>	<u><u>-\$10,848.00</u></u>	<u><u>-\$66,959.11</u></u>

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

Profit & Loss [Budget Analysis]

July 2021 through August 2021

9/9/21

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	Selected Period	Budgeted	\$ Difference
REVENUES			
Property taxes			
A-Real property taxes- current	\$37,569.95	\$30,000.00	\$7,569.95
B-Real property taxes-prior	\$1,354.53	\$0.00	\$1,354.53
C-Personal prop tax-current	\$1,175.73	\$0.00	\$1,175.73
D-Personal prop tax-prior	\$3,323.32	\$0.00	\$3,323.32
Total Property taxes	\$43,423.53	\$30,000.00	\$13,423.53
G-Income taxes	\$4,043.85	\$52,000.00	-\$47,956.15
H-Gasoline-highway taxes	\$12,432.27	\$10,666.00	\$1,766.27
I-Permits & Licenses	\$8,526.69	\$2,500.00	\$6,026.69
J-Revenue sharing	\$0.00	\$95,245.00	-\$95,245.00
K-Rentals-community center	\$0.00	\$2,500.00	-\$2,500.00
L-Programs-community center	-\$51.54	\$1,166.00	-\$1,217.54
M-Parking violations	\$44,430.00	\$41,666.00	\$2,764.00
N-4602 Rental Income	\$4,560.00	\$10,000.00	-\$5,440.00
O-Newsletter income	\$4,597.23	\$5,000.00	-\$402.77
Q-Produce sales commissions	\$2,339.10	\$0.00	\$2,339.10
T-Interest income	\$2,551.23	\$8,334.00	-\$5,782.77
Total REVENUES	\$126,852.36	\$259,077.00	-\$132,224.64
EXPENDITURES			
GENERAL GOVERNMENT			
2A-Financial admin & account.	\$3,852.48	\$5,000.00	-\$1,147.52
2B-Administrative costs	\$3,711.18	\$2,000.00	\$1,711.18
2C-Memberships & Conferences	\$10,504.35	\$18,000.00	-\$7,495.65
2D-Legal counsel & consultants	\$3,008.40	\$4,166.00	-\$1,157.60
3A-Salaries	\$143,404.51	\$137,334.00	\$6,070.51
3B-Health & life insurance	\$28,218.08	\$31,330.00	-\$3,111.92
3C-FICA	\$11,704.82	\$10,584.00	\$1,120.82
3E-Retirement Contribution	\$9,237.67	\$10,666.00	-\$1,428.33
4A-Xerox Copiers	\$127.14	\$166.00	-\$38.86
4C-Heating & cooling maint	\$1,975.16	\$2,000.00	-\$24.84
4D-Building security maint	\$0.00	\$750.00	-\$750.00
5C-Building & general liab ins	\$12,583.00	\$2,292.00	\$10,291.00
6-Telephone & utilities	\$4,748.98	\$7,500.00	-\$2,751.02
7-Hospitality & special events	\$0.00	\$3,332.00	-\$3,332.00
8A-Equipment & supplies	\$3,030.50	\$2,500.00	\$530.50
8B-Office & building furniture	\$0.00	\$832.00	-\$832.00
8D-4602 N. Park maintenance	\$371.43	\$1,666.00	-\$1,294.57
8E-Comput equipment & supplies	\$1,667.72	\$500.00	\$1,167.72
8F-Center maint & repairs	\$11,727.39	\$4,166.00	\$7,561.39
8G-Maintenance service	\$3,167.78	\$4,166.00	-\$998.22
Total GENERAL GOVERNMENT	\$253,040.59	\$248,950.00	\$4,090.59
PUBLIC SAFETY			
9A-Security patrol contract	\$9,619.93	\$20,000.00	-\$10,380.07
9B-Police Field Office	\$249.31	\$666.00	-\$416.69
9C-Security vehicle maint	\$1,152.67	\$2,000.00	-\$847.33
Total PUBLIC SAFETY	\$11,021.91	\$22,666.00	-\$11,644.09
PUBLIC WORKS			
10-Bus contract	\$66,014.29	\$80,834.00	-\$14,819.71
11A-Street maintenance	\$0.00	\$1,666.00	-\$1,666.00
11B-Sidewalk maintenance	\$0.00	\$3,332.00	-\$3,332.00
12A-Waste collection	\$2,022.00	\$2,500.00	-\$478.00
12B-Recycling	-\$417.00	\$584.00	-\$1,001.00
13-Street lighting	\$2,574.21	\$4,166.00	-\$1,591.79
14-Street signs	\$0.00	\$166.00	-\$166.00
15-Trees	\$5,250.00	\$2,500.00	\$2,750.00
16-Villagescape	\$3,021.00	\$2,332.00	\$689.00

FRIENDSHIP HEIGHTS VILLAGE COUNCIL

Profit & Loss [Budget Analysis]

July 2021 through August 2021

9/9/21

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	Selected Period	Budgeted	\$ Difference
Total PUBLIC WORKS	<u>\$78,464.50</u>	<u>\$98,080.00</u>	<u>-\$19,615.50</u>
HEALTH, SOCIAL & SHOPPING			
17B-Health & social services	\$660.00	\$2,000.00	-\$1,340.00
Total HEALTH, SOCIAL & SHOPPING	<u>\$660.00</u>	<u>\$2,000.00</u>	<u>-\$1,340.00</u>
RECREATION AND PARKS			
18C-Lecture fees	\$0.00	\$1,666.00	-\$1,666.00
18D-Musicians fees	\$4,775.00	\$3,332.00	\$1,443.00
18E-Instructors fees	-\$2,679.79	\$0.00	-\$2,679.79
18F-Trip fees	-\$710.00	\$0.00	-\$710.00
18G-Art & theme shows	\$175.60	\$500.00	-\$324.40
18I-Consumable supplies	\$553.34	\$1,000.00	-\$446.66
18K-Lunches, brunches, etc.	\$1,387.20	\$2,332.00	-\$944.80
18M-Center special events	\$6,294.59	\$6,666.00	-\$371.41
19-Reading room materials	\$514.59	\$666.00	-\$151.41
20C-Village newsletter	\$4,736.00	\$4,832.00	-\$96.00
21A-Village Parks-electricity	\$141.14	\$332.00	-\$190.86
21B-Village Parks-water	\$2,160.96	\$1,166.00	\$994.96
21C-Village Parks-fount maint	\$3,314.87	\$3,332.00	-\$17.13
21D-Village Parks-light maint	\$835.50	\$500.00	\$335.50
21E-Village Parks-furniture	\$1,000.00	\$332.00	\$668.00
21F-Village Parks-Walk Maint	\$1,240.00	\$0.00	\$1,240.00
21G-Art Fund	\$0.00	\$500.00	-\$500.00
23-Village Parks-landscaping	\$39,364.21	\$16,666.00	\$22,698.21
24-Arborist	\$0.00	\$2,500.00	-\$2,500.00
Total RECREATION AND PARKS	<u>\$63,103.21</u>	<u>\$46,322.00</u>	<u>\$16,781.21</u>
CAPITAL IMPROVEMENTS FUND			
Total EXPENDITURES	<u>\$406,290.21</u>	<u>\$418,018.00</u>	<u>-\$11,727.79</u>
Net Profit / (Loss)	<u><u>-\$279,437.85</u></u>	<u><u>-\$158,941.00</u></u>	<u><u>-\$120,496.85</u></u>

FRIENDSHIP HEIGHTS VILLAGE COUNCIL

Account Transactions

7/1/21 To 8/31/21

9/9/21
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ID#

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Job No.

ID#	Src	Date	Memo/Payee	Debit	Credit	Job No.
3-4000			Reserve-Capital Improvements			
CR013741	CR	7/1/21	Interest Income		\$0.27	
CR013784	CR	8/2/21	Interest for Aug 2021		\$0.33	
				<u>\$0.00</u>	<u>\$0.60</u>	

FRIENDSHIP HEIGHTS VILLAGE COUNCIL

Account Transactions

7/1/21 To 8/31/21

9/9/21

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Job No.

ID#	Src	Date	Memo/Payee	Debit	Credit
3-5200	Reserve-OPEB Trust				
CR013742	CR	7/1/21	OPEB Interest Income July		\$0.03
CR013783	CR	8/2/21	Interest for August 2021		\$0.04
				<u>\$0.00</u>	<u>\$0.07</u>

FRIENDSHIP HEIGHTS VILLAGE COUNCIL4433 SOUTH PARK AVENUE
CHEVY CHASE, MARYLAND 20815

Balance Sheet

As of August 2021
9/9/21
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Cash on hand & in banks		
Capital Bank-Operating	\$70,925.89	
Capital Bank-ICS	\$1,769,971.39	
Capital Bank-Imprest	\$1,000.00	
Capital Bank-Money Market	\$398,562.71	
Sandy Spring Bank-Operating	-\$135,562.71	
Sandy Spring Bank-ICS	\$135,634.08	
Bank of America-Checking	\$11,964.69	
Petty cash on hand	\$200.00	
MLGIP-Investment account	\$2,850,536.05	
US Treasury Securities	\$500,000.00	
Sandy Spring Bank-Money Market	\$10.12	
Total Cash on hand & in banks		\$5,603,242.22
Other assets		
MLGIP-Cap. Improve. Fund	\$11,298.70	
MLGIP-OPEB Reserve	\$1,334.93	
Total Other assets		\$12,633.63
Total Assets		<u>\$5,615,875.85</u>

Liabilities

Rental deposits	\$9,503.47	
Total Liabilities		\$9,503.47

Equity

Fund balances		
Reserve-Capital Improvements	\$11,298.70	
Reserve-Rothstein Scholarship	\$6,512.71	
Reserve-VISA World Points	\$11,000.00	
Reserve-OPEB Trust	\$1,334.93	
Reserve-Center Donations	\$21,608.47	
Unreserved-undesignated	\$481,556.75	
General Fund-Current Yr Earni	-\$279,437.85	
General Fund-Historical Earnin	\$5,352,498.67	
Total Equity		\$5,606,372.38
Total Liability & Equity		<u>\$5,615,875.85</u>