

**FRIENDSHIP HEIGHTS VILLAGE COUNCIL
REVISED TREASURER'S REPORT
AS OF SEPTEMBER 30, 2021**

General Fund

Cash on Hand—End of last fiscal year	5,882,680.07
Receipts—Operations not including reimbursements	
Fiscal year to date	216,774.51
Rental Deposits & other adjustments	<u>0.00</u>
Subtotal	<u>6,099,454.58</u>
Disbursements—Operations including reimbursements	
Fiscal year to date	(582,240.98)
Rental Deposits & other adjustments	<u>(.00)</u>
Total Cash on Hand General Fund 9/30/21	<u>5,517,213.60</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 9/30/21	<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 9/30/21	<u>1,334.93</u>

Profit & Loss [Budget Analysis]

September 2021

10/11/21

2:37:39 PM

	Selected Period	Budgeted	\$ Difference
REVENUES			
Property taxes			
A-Real property taxes- current	\$30,823.38	\$30,000.00	\$823.38
B-Real property taxes-prior	-\$44.60	\$0.00	-\$44.60
C-Personal prop tax-current	\$1,541.62	\$0.00	\$1,541.62
D-Personal prop tax-prior	\$770.01	\$0.00	\$770.01
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	\$33,090.41	\$30,000.00	\$3,090.41
G-Income taxes	\$41.68	\$38,000.00	-\$37,958.32
H-Gasoline-highway taxes	\$17,385.41	\$5,333.00	\$12,052.41
I-Permits & Licenses	\$2,256.00	\$1,250.00	\$1,006.00
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	\$0.00	\$583.00	-\$583.00
M-Parking violations	\$31,545.00	\$20,833.00	\$10,712.00
N-4602 Rental Income	\$3,000.00	\$5,000.00	-\$2,000.00
O-Newsletter income	\$1,317.50	\$2,500.00	-\$1,182.50
P-Duplicating income	\$0.00	\$0.00	\$0.00
Q-Produce sales commissions	\$1,101.80	\$0.00	\$1,101.80
R-Telephone commission	\$0.00	\$0.00	\$0.00
S-Other income	\$0.00	\$0.00	\$0.00
T-Interest income	\$184.35	\$4,167.00	-\$3,982.65
Total REVENUES	\$89,922.15	\$108,916.00	-\$18,993.85
EXPENDITURES			
GENERAL GOVERNMENT			
1-Elections	\$0.00	\$0.00	\$0.00
2A-Financial admin & account.	\$919.90	\$2,500.00	-\$1,580.10
2B-Administrative costs	\$1,234.69	\$1,000.00	\$234.69
2C-Memberships & Conferences	\$1,034.95	\$0.00	\$1,034.95
2D-Legal counsel & consultants	\$14,386.80	\$2,083.00	\$12,303.80
2F-Village council reports	\$0.00	\$0.00	\$0.00
3A-Salaries	\$58,224.96	\$68,667.00	-\$10,442.04
3B-Health & life insurance	\$13,420.26	\$15,665.00	-\$2,244.74
3C-FICA	\$4,831.27	\$5,292.00	-\$460.73
3D-Workers compensation	\$0.00	\$0.00	\$0.00
3E-Retirement Contribution	\$4,764.07	\$5,333.00	-\$568.93
4A-Xerox Copiers	\$63.57	\$83.00	-\$19.43
4B-Aquarium	\$0.00	\$0.00	\$0.00
4C-Heating & cooling maint	\$987.58	\$1,000.00	-\$12.42
4D-Building security maint	\$403.33	\$0.00	\$403.33
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	\$2,364.08	\$3,750.00	-\$1,385.92
7-Hospitality & special events	\$150.00	\$400.00	-\$250.00
8A-Equipment & supplies	\$1,077.22	\$1,250.00	-\$172.78
8B-Office & building furniture	\$3,000.00	\$417.00	\$2,583.00
8D-4602 N. Park maintenance	\$4,276.12	\$833.00	\$3,443.12
8E-Comput equipment & supplies	\$260.27	\$250.00	\$10.27
8F-Center maint & repairs	\$0.00	\$2,083.00	-\$2,083.00
8G-Maintenance service	\$0.00	\$2,083.00	-\$2,083.00
Total GENERAL GOVERNMENT	\$111,399.07	\$112,689.00	-\$1,289.93
PUBLIC SAFETY			
9A-Security patrol contract	\$4,899.36	\$10,000.00	-\$5,100.64
9B-Police Field Office	\$55.64	\$333.00	-\$277.36
9C-Security vehicle maint	\$587.04	\$1,000.00	-\$412.96

Profit & Loss [Budget Analysis]

September 2021

10/11/21

2:37:40 PM

	Selected Period	Budgeted	\$ Difference
Total PUBLIC SAFETY	\$5,542.04	\$11,333.00	-\$5,790.96
PUBLIC WORKS			
10-Bus contract	\$40,067.00	\$40,417.00	-\$350.00
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	\$1,250.00	-\$239.00
12B-Recycling	\$100.00	\$292.00	-\$192.00
13-Street lighting	\$1,536.12	\$2,083.00	-\$546.88
14-Street signs	\$0.00	\$0.00	\$0.00
15-Trees	\$0.00	\$0.00	\$0.00
16-Villagescape	\$1,007.01	\$1,166.00	-\$158.99
Total PUBLIC WORKS	\$43,721.13	\$45,208.00	-\$1,486.87
HEALTH, SOCIAL & SHOPPING			
17B-Health & social services	\$1,100.00	\$1,000.00	\$100.00
17C-Housing program	\$0.00	\$0.00	\$0.00
17D-Rothstein Scholarship	\$0.00	\$0.00	\$0.00
Total HEALTH, SOCIAL & SHOPPING	\$1,100.00	\$1,000.00	\$100.00
RECREATION AND PARKS			
18C-Lecture fees	\$0.00	\$833.00	-\$833.00
18D-Musicians fees	\$2,925.00	\$2,000.00	\$925.00
18E-Instructors fees	-\$2,125.00	\$0.00	-\$2,125.00
18F-Trip fees	-\$2,850.00	\$0.00	-\$2,850.00
18G-Art & theme shows	\$30.00	\$250.00	-\$220.00
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.	\$1,136.22	\$1,166.00	-\$29.78
18L-Hospitality	\$0.00	\$0.00	\$0.00
18M-Center special events	\$0.00	\$10,000.00	-\$10,000.00
18O-Bamberger Current Events	\$0.00	\$0.00	\$0.00
19-Reading room materials	\$60.00	\$333.00	-\$273.00
20C-Village newsletter	\$2,395.00	\$2,416.00	-\$21.00
21A-Village Parks-electricity	\$76.60	\$166.00	-\$89.40
21B-Village Parks-water	\$1,070.71	\$875.00	\$195.71
21C-Village Parks-fount maint	\$1,507.81	\$2,500.00	-\$992.19
21D-Village Parks-light maint	\$0.00	\$250.00	-\$250.00
21E-Village Parks-furniture	\$812.00	\$0.00	\$812.00
21F-Village Parks-Walk Maint	\$0.00	\$0.00	\$0.00
21G-Art Fund	\$0.00	\$250.00	-\$250.00
23-Village Parks-landscaping	\$8,055.19	\$8,333.00	-\$277.81
24-Arborist	\$1,170.00	\$1,250.00	-\$80.00
Total RECREATION AND PARKS	\$14,263.53	\$31,122.00	-\$16,858.47
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	\$176,025.77	\$201,352.00	-\$25,326.23
Net Profit / (Loss)	-\$86,103.62	-\$92,436.00	\$6,332.38

Profit & Loss (Budget Analysis)

July 2021 through September 2021

10/11/21

2:38:06 PM

	Selected Period	Budgeted	\$ Difference	Budgeted
REVENUES				
Property taxes				
A-Real property taxes- current	\$68,393.33	\$60,000.00	\$8,393.33	\$630,000.00
B-Real property taxes-prior	\$1,309.93	\$0.00	\$1,309.93	\$0.00
C-Personal prop tax-current	\$2,717.35	\$0.00	\$2,717.35	\$0.00
D-Personal prop tax-prior	\$4,093.33	\$0.00	\$4,093.33	\$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	\$76,513.94	\$60,000.00	\$16,513.94	\$630,000.00
G-Income taxes	\$4,085.53	\$90,000.00	-\$85,914.47	\$1,406,000.00
H-Gasoline-highway taxes	\$29,817.68	\$15,999.00	\$13,818.68	\$64,000.00
I-Permits & Licenses	\$10,782.69	\$3,750.00	\$7,032.69	\$15,000.00
J-Revenue sharing	\$0.00	\$95,245.00	-\$95,245.00	\$95,245.00
K-Rentals-community center	\$0.00	\$3,750.00	-\$3,750.00	\$15,000.00
L-Programs-community center	-\$51.54	\$1,749.00	-\$1,800.54	\$7,000.00
M-Parking violations	\$75,975.00	\$62,499.00	\$13,476.00	\$250,000.00
N-4602 Rental Income	\$7,560.00	\$15,000.00	-\$7,440.00	\$60,000.00
O-Newsletter income	\$5,914.73	\$7,500.00	-\$1,585.27	\$30,000.00
P-Duplicating income	\$0.00	\$0.00	\$0.00	\$0.00
Q-Produce sales commissions	\$3,440.90	\$0.00	\$3,440.90	\$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	\$2,735.58	\$12,501.00	-\$9,765.42	\$50,000.00
Total REVENUES	\$216,774.51	\$367,993.00	-\$151,218.49	\$2,622,245.00
EXPENDITURES				
GENERAL GOVERNMENT				
1-Elections	\$0.00	\$0.00	\$0.00	\$0.00
2A-Financial admin & account.	\$4,772.38	\$7,500.00	-\$2,727.62	\$12,000.00
2B-Administrative costs	\$4,945.87	\$3,000.00	\$1,945.87	\$12,000.00
2C-Memberships & Conferences	\$11,539.30	\$18,000.00	-\$6,460.70	\$25,000.00
2D-Legal counsel & consultants	\$17,395.20	\$6,249.00	\$11,146.20	\$25,000.00
2F-Village council reports	\$0.00	\$0.00	\$0.00	\$3,000.00
3A-Salaries	\$201,629.47	\$206,001.00	-\$4,371.53	\$824,000.00
3B-Health & life insurance	\$41,638.34	\$46,995.00	-\$5,356.66	\$191,000.00
3C-FICA	\$16,536.09	\$15,876.00	\$660.09	\$63,500.00
3D-Workers compensation	\$0.00	\$0.00	\$0.00	\$0.00
3E-Retirement Contribution	\$14,001.74	\$15,999.00	-\$1,997.26	\$64,000.00
4A-Xerox Copiers	\$190.71	\$249.00	-\$58.29	\$1,000.00
4B-Aquarium	\$0.00	\$0.00	\$0.00	\$0.00
4C-Heating & cooling maint	\$2,962.74	\$3,000.00	-\$37.26	\$12,000.00
4D-Building security maint	\$403.33	\$1,125.00	-\$721.67	\$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	\$13,752.00	-\$1,169.00	\$13,752.00
6-Telephone & utilities	\$7,113.06	\$11,250.00	-\$4,136.94	\$45,000.00
7-Hospitality & special events	\$150.00	\$1,200.00	-\$1,050.00	\$20,000.00
8A-Equipment & supplies	\$4,107.72	\$3,750.00	\$357.72	\$15,000.00
8B-Office & building furniture	\$3,000.00	\$1,249.00	\$1,751.00	\$5,000.00
8D-4602 N. Park maintenance	\$4,647.55	\$2,499.00	\$2,148.55	\$10,000.00
8E-Comput equipment & supplies	\$1,927.99	\$750.00	\$1,177.99	\$3,000.00
8F-Center maint & repairs	\$11,727.39	\$6,249.00	\$5,478.39	\$25,000.00
8G-Maintenance service	\$3,167.78	\$6,249.00	-\$3,081.22	\$25,000.00
Total GENERAL GOVERNMENT	\$364,439.66	\$370,942.00	-\$6,502.34	\$1,398,752.00
PUBLIC SAFETY				
9A-Security patrol contract	\$14,519.29	\$30,000.00	-\$15,480.71	\$120,000.00
9B-Police Field Office	\$304.95	\$999.00	-\$694.05	\$4,000.00
9C-Security vehicle maint	\$1,739.71	\$3,000.00	-\$1,260.29	\$12,000.00

Profit & Loss [Budget Analysis]

July 2021 through September 2021

10/11/21

2:38:06 PM

	Selected Period	Budgeted	\$ Difference	Budgeted
Total PUBLIC SAFETY	\$16,563.95	\$33,999.00	-\$17,435.05	\$136,000.00
PUBLIC WORKS				
10-Bus contract	\$106,081.29	\$121,251.00	-\$15,169.71	\$485,000.00
11A-Street maintenance	\$0.00	\$0.00	\$0.00	\$10,000.00
11B-Sidewalk maintenance	\$0.00	\$0.00	\$0.00	\$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	\$3,033.00	\$3,750.00	-\$717.00	\$15,000.00
12B-Recycling	-\$317.00	\$876.00	-\$1,193.00	\$3,500.00
13-Street lighting	\$4,110.33	\$6,249.00	-\$2,138.67	\$25,000.00
14-Street signs	\$0.00	\$0.00	\$0.00	\$1,000.00
15-Trees	\$5,250.00	\$7,500.00	-\$2,250.00	\$15,000.00
16-Villagescape	\$4,028.01	\$3,498.00	\$530.01	\$14,000.00
Total PUBLIC WORKS	\$122,185.63	\$143,124.00	-\$20,938.37	\$638,500.00
HEALTH, SOCIAL & SHOPPING				
17B-Health & social services	\$1,760.00	\$3,000.00	-\$1,240.00	\$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	\$1,760.00	\$3,000.00	-\$1,240.00	\$12,000.00
RECREATION AND PARKS				
18C-Lecture fees	\$0.00	\$2,499.00	-\$2,499.00	\$10,000.00
18D-Musicians fees	\$7,700.00	\$6,000.00	\$1,700.00	\$20,000.00
18E-Instructors fees	-\$4,879.79	\$0.00	-\$4,879.79	\$0.00
18F-Trip fees	-\$3,560.00	\$0.00	-\$3,560.00	\$0.00
18G-Art & theme shows	\$205.60	\$750.00	-\$544.40	\$3,000.00
18H-Equipment purchases-R & P	\$0.00	\$0.00	\$0.00	\$0.00
18I-Consumable supplies	\$553.34	\$1,500.00	-\$946.66	\$6,000.00
18J-Art supplies	\$0.00	\$0.00	\$0.00	\$0.00
18K-Lunches, brunches, etc.	\$2,523.42	\$3,498.00	-\$974.58	\$14,000.00
18L-Hospitality	\$0.00	\$0.00	\$0.00	\$0.00
18M-Center special events	\$6,294.59	\$15,000.00	-\$8,705.41	\$40,000.00
18O-Bamberger Current Events	\$0.00	\$0.00	\$0.00	\$0.00
19-Reading room materials	\$574.59	\$999.00	-\$424.41	\$4,000.00
20C-Village newsletter	\$7,131.00	\$7,248.00	-\$117.00	\$29,000.00
21A-Village Parks-electricity	\$217.74	\$498.00	-\$280.26	\$2,000.00
21B-Village Parks-water	\$3,231.67	\$2,625.00	\$606.67	\$7,000.00
21C-Village Parks-fount maint	\$4,822.68	\$7,500.00	-\$2,677.32	\$20,000.00
21D-Village Parks-light maint	\$835.50	\$750.00	\$85.50	\$3,000.00
21E-Village Parks-furniture	\$1,812.00	\$500.00	\$1,312.00	\$2,000.00
21F-Village Parks-Walk Maint	\$1,240.00	\$0.00	\$1,240.00	\$0.00
21G-Art Fund	\$0.00	\$750.00	-\$750.00	\$3,000.00
23-Village Parks-landscaping	\$47,419.40	\$24,999.00	\$22,420.40	\$100,000.00
24-Arborist	\$1,170.00	\$3,750.00	-\$2,580.00	\$15,000.00
Total RECREATION AND PARKS	\$77,291.74	\$78,866.00	-\$1,574.26	\$278,000.00
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	\$582,240.98	\$629,931.00	-\$47,690.02	\$2,463,252.00
Net Profit / (Loss)	-\$365,466.47	-\$261,938.00	-\$103,528.47	\$158,993.00

10/11/21
2:39:26 PM

ID#	Src	Date	Memo/Payee	Debit	Credit
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>

.....

10/11/21
2:39:50 PM

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>

Balance Sheet

As of September 2021

10/11/21

2:04:29 PM

Assets

Cash on hand & in banks

Capital Bank-Operating	\$56,873.57	
Capital Bank-ICS	\$1,923,603.61	
Capital Bank-Imprest	\$1,000.00	
Capital Bank-Money Market	\$245,081.49	
Bank of America-Checking	\$11,964.69	
Petty cash on hand	\$200.00	
MLGIP-Investment account	\$2,778,490.24	
US Treasury Securities	\$500,000.00	
Total Cash on hand & in banks		\$5,517,213.60

Other assets

MLGIP-Cap. Improve. Fund	\$11,298.70	
MLGIP-OPEB Reserve	\$1,334.93	
Total Other assets		\$12,633.63

Total Assets

\$5,529,847.23

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	-\$365,466.47
General Fund-Historical Earnin	\$5,352,498.67

Total Equity

\$5,520,343.76

Total Liability & Equity

\$5,529,847.23