

**. FRIENDSHIP HEIGHTS VILLAGE COUNCIL
TREASURER'S REPORT
AS OF NOVEMBER 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	1,640,569.35
Rental Deposits & other adjustments	3,000.00
Subtotal	<u>7,526,249.42</u>
Disbursements—Operations including reimbursements	
Fiscal year to date	(955,448.32)
Rental Deposits & other adjustments	(.00)
 Total Cash on Hand General Fund 11/30/21	 <u>6,570,801.10</u>

Capital Improvements Fund

Cash on Hand—End of last fiscal year	11,298.10
Receipts—Fiscal year to date	1.61
Disbursements—Fiscal year to date	<u>(.00)</u>
 Total Cash on Hand Capital Improvements Fund 11/30/21	 <u>11,299.71</u>

OPEB Trust Fund Reserve

Cash on Hand—End of last fiscal year	1,334.86
Receipts—Fiscal year to date	.30
Disbursements—Fiscal year to date	<u>(.00)</u>
 Total Cash on Hand OPEB Trust Fund Reserve 11/30/21	 <u>1,335.16</u>

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

Profit & Loss [Budget Analysis]

November 2021

12/9/21

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	Selected Period	Budgeted	\$ Difference
REVENUES			
Property taxes			
A-Real property taxes- current	\$102,031.00	\$47,000.00	\$55,031.00
B-Real property taxes-prior	\$2.40	\$0.00	\$2.40
C-Personal prop tax-current	\$9,136.60	\$0.00	\$9,136.60
D-Personal prop tax-prior	-\$2,697.79	\$0.00	-\$2,697.79
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	\$108,472.21	\$47,000.00	\$61,472.21
G-Income taxes	\$733,624.46	\$469,000.00	\$264,624.46
H-Gasoline-highway taxes	\$0.00	\$5,333.00	-\$5,333.00
I-Permits & Licenses	\$16.08	\$1,250.00	-\$1,233.92
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	\$16,301.25	\$20,833.00	-\$4,531.75
N-4602 Rental Income	\$3,000.00	\$5,000.00	-\$2,000.00
O-Newsletter income	\$1,986.57	\$2,500.00	-\$513.43
P-Duplicating income	\$0.00	\$0.00	\$0.00
Q-Produce sales commissions	\$1,005.30	\$0.00	\$1,005.30
R-Telephone commission	\$0.00	\$0.00	\$0.00
S-Other income	\$29.00	\$0.00	\$29.00
T-Interest income	\$259.36	\$4,167.00	-\$3,907.64
Total REVENUES	\$864,694.23	\$556,916.00	\$307,778.23
EXPENDITURES			
GENERAL GOVERNMENT			
1-Elections	\$0.00	\$0.00	\$0.00
2A-Financial admin & account.	\$3,575.00	\$250.00	\$3,325.00
2B-Administrative costs	\$2,454.56	\$1,000.00	\$1,454.56
2C-Memberships & Conferences	\$975.88	\$0.00	\$975.88
2D-Legal counsel & consultants	\$10,866.00	\$2,083.00	\$8,783.00
2F-Village council reports	\$0.00	\$0.00	\$0.00
3A-Salaries	\$81,876.42	\$68,667.00	\$13,209.42
3B-Health & life insurance	\$14,683.46	\$15,665.00	-\$981.54
3C-FICA	\$4,454.83	\$5,292.00	-\$837.17
3D-Workers compensation	\$0.00	\$0.00	\$0.00
3E-Retirement Contribution	\$5,476.03	\$5,333.00	\$143.03
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	\$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	\$2,459.90	\$3,750.00	-\$1,290.10
7-Hospitality & special events	\$46.24	\$4,000.00	-\$3,953.76
8A-Equipment & supplies	\$846.30	\$1,250.00	-\$403.70
8B-Office & building furniture	\$0.00	\$417.00	-\$417.00
8D-4602 N. Park maintenance	\$1,683.43	\$833.00	\$850.43
8E-Comput equipment & supplies	\$6.00	\$250.00	-\$244.00
8F-Center maint & repairs	\$346.27	\$2,083.00	-\$1,736.73
8G-Maintenance service	\$3,037.50	\$2,083.00	\$954.50
Total GENERAL GOVERNMENT	\$133,838.97	\$114,039.00	\$19,799.97
PUBLIC SAFETY			
9A-Security patrol contract	\$4,762.19	\$10,000.00	-\$5,237.81
9B-Police Field Office	\$111.23	\$333.00	-\$221.77
9C-Security vehicle maint	\$570.61	\$1,000.00	-\$429.39
Total PUBLIC SAFETY	\$5,444.03	\$11,333.00	-\$5,888.97
PUBLIC WORKS			
10-Bus contract	\$40,067.00	\$40,417.00	-\$350.00
11A-Street maintenance	\$0.00	\$0.00	\$0.00

FRIENDSHIP HEIGHTS VILLAGE COUNCIL

Profit & Loss [Budget Analysis]

November 2021

12/9/21

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	Selected Period	Budgeted	\$ Difference
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	\$1,492.66	\$2,083.00	-\$590.34
14-Street signs	\$0.00	\$0.00	\$0.00
15-Trees	\$0.00	\$0.00	\$0.00
16-Villagescape	\$1,007.00	\$1,167.00	-\$160.00
Total PUBLIC WORKS	\$43,677.66	\$45,209.00	-\$1,531.34
HEALTH, SOCIAL & SHOPPING			
17B-Health & social services	\$880.00	\$1,000.00	-\$120.00
17C-Housing program	\$0.00	\$0.00	\$0.00
17D-Rothstein Scholarship	\$0.00	\$0.00	\$0.00
Total HEALTH, SOCIAL & SHOPPING	\$880.00	\$1,000.00	-\$120.00
RECREATION AND PARKS			
18C-Lecture fees	\$445.00	\$833.00	-\$388.00
18D-Musicians fees	\$2,270.00	\$2,000.00	\$270.00
18E-Instructors fees	\$2,995.53	\$0.00	\$2,995.53
18F-Trip fees	\$1,420.09	\$0.00	\$1,420.09
18G-Art & theme shows	-\$123.00	\$250.00	-\$373.00
18H-Equipment purchases-R & P	\$0.00	\$0.00	\$0.00
18I-Consumable supplies	\$75.00	\$500.00	-\$425.00
18J-Art supplies	\$62.08	\$0.00	\$62.08
18K-Lunches, brunches, etc.	\$1,306.42	\$1,167.00	\$139.42
18L-Hospitality	\$0.00	\$0.00	\$0.00
18M-Center special events	\$3,512.86	\$0.00	\$3,512.86
18O-Bamberger Current Events	\$0.00	\$0.00	\$0.00
19-Reading room materials	\$164.66	\$333.00	-\$168.34
20C-Village newsletter	\$2,370.00	\$2,417.00	-\$47.00
21A-Village Parks-electricity	\$78.67	\$167.00	-\$88.33
21B-Village Parks-water	\$1,351.27	\$0.00	\$1,351.27
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	\$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	\$9,127.20	\$8,333.00	\$794.20
24-Arborist	\$0.00	\$1,250.00	-\$1,250.00
Total RECREATION AND PARKS	\$26,563.59	\$20,250.00	\$6,313.59
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	\$210,404.25	\$191,831.00	\$18,573.25
Net Profit / (Loss)	\$654,289.98	\$365,085.00	\$289,204.98

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

Profit & Loss [Budget Analysis]

July 2021 through November 2021
12/9/21
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	Selected Period	Budgeted	\$ Difference	Budgeted
REVENUES				
Property taxes				
A-Real property taxes- current	\$542,522.59	\$547,000.00	-\$4,477.41	\$630,000.00
B-Real property taxes-prior	\$1,312.33	\$0.00	\$1,312.33	\$0.00
C-Personal prop tax-current	\$17,817.83	\$0.00	\$17,817.83	\$0.00
D-Personal prop tax-prior	\$1,564.72	\$0.00	\$1,564.72	\$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	\$563,217.47	\$547,000.00	\$16,217.47	\$630,000.00
G-Income taxes	\$777,010.94	\$594,000.00	\$183,010.94	\$1,406,000.00
H-Gasoline-highway taxes	\$39,693.66	\$26,665.00	\$13,028.66	\$64,000.00
I-Permits & Licenses	\$11,069.45	\$6,250.00	\$4,819.45	\$15,000.00
J-Revenue sharing	\$96,240.00	\$95,245.00	\$995.00	\$95,245.00
K-Rentals-community center	\$0.00	\$6,250.00	-\$6,250.00	\$15,000.00
L-Programs-community center	\$308.46	\$2,915.00	-\$2,606.54	\$7,000.00
M-Parking violations	\$120,322.50	\$104,165.00	\$16,157.50	\$250,000.00
N-4602 Rental Income	\$10,560.00	\$25,000.00	-\$14,440.00	\$60,000.00
O-Newsletter income	\$12,329.01	\$12,500.00	-\$170.99	\$30,000.00
P-Duplicating income	\$0.00	\$0.00	\$0.00	\$0.00
Q-Produce sales commissions	\$5,532.25	\$0.00	\$5,532.25	\$0.00
R-Telephone commission	\$0.00	\$0.00	\$0.00	\$0.00
S-Other income	\$29.00	\$0.00	\$29.00	\$0.00
T-Interest income	\$4,256.61	\$20,835.00	-\$16,578.39	\$50,000.00
Total REVENUES	\$1,640,569.35	\$1,440,825.00	\$199,744.35	\$2,622,245.00
EXPENDITURES				
GENERAL GOVERNMENT				
1-Elections	\$0.00	\$0.00	\$0.00	\$0.00
2A-Financial admin & account.	\$10,722.38	\$10,250.00	\$472.38	\$12,000.00
2B-Administrative costs	\$8,504.76	\$5,000.00	\$3,504.76	\$12,000.00
2C-Memberships & Conferences	\$13,259.99	\$19,500.00	-\$6,240.01	\$25,000.00
2D-Legal counsel & consultants	\$28,754.20	\$10,415.00	\$18,339.20	\$25,000.00
2F-Village council reports	\$0.00	\$0.00	\$0.00	\$3,000.00
3A-Salaries	\$338,560.45	\$343,335.00	-\$4,774.55	\$824,000.00
3B-Health & life insurance	\$77,825.27	\$78,325.00	-\$499.73	\$191,000.00
3C-FICA	\$24,960.71	\$26,460.00	-\$1,499.29	\$63,500.00
3D-Workers compensation	\$0.00	\$0.00	\$0.00	\$0.00
3E-Retirement Contribution	\$23,383.56	\$26,665.00	-\$3,281.44	\$64,000.00
4A-Xerox Copiers	\$317.85	\$415.00	-\$97.15	\$1,000.00
4B-Aquarium	\$0.00	\$0.00	\$0.00	\$0.00
4C-Heating & cooling maint	\$4,937.90	\$5,000.00	-\$62.10	\$12,000.00
4D-Building security maint	\$403.33	\$2,250.00	-\$1,846.67	\$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	\$12,528.47	\$18,750.00	-\$6,221.53	\$45,000.00
7-Hospitality & special events	\$310.24	\$5,600.00	-\$5,289.76	\$20,000.00
8A-Equipment & supplies	\$5,670.75	\$6,250.00	-\$579.25	\$15,000.00
8B-Office & building furniture	\$3,000.00	\$2,085.00	\$915.00	\$5,000.00
8D-4602 N. Park maintenance	\$6,422.66	\$4,165.00	\$2,257.66	\$10,000.00
8E-Comput equipment & supplies	\$1,939.99	\$1,250.00	\$689.99	\$3,000.00
8F-Center maint & repairs	\$12,186.49	\$10,415.00	\$1,771.49	\$25,000.00
8G-Maintenance service	\$6,205.28	\$10,415.00	-\$4,209.72	\$25,000.00
Total GENERAL GOVERNMENT	\$592,477.28	\$600,297.00	-\$7,819.72	\$1,398,752.00
PUBLIC SAFETY				
9A-Security patrol contract	\$24,043.67	\$50,000.00	-\$25,956.33	\$120,000.00
9B-Police Field Office	\$796.79	\$1,665.00	-\$868.21	\$4,000.00
9C-Security vehicle maint	\$2,880.93	\$5,000.00	-\$2,119.07	\$12,000.00
Total PUBLIC SAFETY	\$27,721.39	\$56,665.00	-\$28,943.61	\$136,000.00
PUBLIC WORKS				
10-Bus contract	\$186,215.29	\$202,085.00	-\$15,869.71	\$485,000.00
11A-Street maintenance	\$0.00	\$0.00	\$0.00	\$10,000.00

FRIENDSHIP HEIGHTS VILLAGE COUNCIL

Profit & Loss [Budget Analysis]

July 2021 through November 2021

12/9/21

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	Selected Period	Budgeted	\$ Difference	Budgeted
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	\$5,055.00	\$6,250.00	-\$1,195.00	\$15,000.00
12B-Recycling	-\$117.00	\$1,460.00	-\$1,577.00	\$3,500.00
13-Street lighting	\$6,942.78	\$10,415.00	-\$3,472.22	\$25,000.00
14-Street signs	\$336.40	\$1,000.00	-\$663.60	\$1,000.00
15-Trees	\$5,250.00	\$7,500.00	-\$2,250.00	\$15,000.00
16-Villagescape	\$6,042.01	\$5,835.00	\$207.01	\$14,000.00
Total PUBLIC WORKS	\$209,724.48	\$234,545.00	-\$24,820.52	\$638,500.00
HEALTH, SOCIAL & SHOPPING				
17B-Health & social services	\$3,520.00	\$5,000.00	-\$1,480.00	\$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	\$3,520.00	\$5,000.00	-\$1,480.00	\$12,000.00
RECREATION AND PARKS				
18C-Lecture fees	\$795.00	\$4,165.00	-\$3,370.00	\$10,000.00
18D-Musicians fees	\$9,640.00	\$10,000.00	-\$360.00	\$20,000.00
18E-Instructors fees	-\$655.67	\$0.00	-\$655.67	\$0.00
18F-Trip fees	-\$1,551.13	\$0.00	-\$1,551.13	\$0.00
18G-Art & theme shows	\$85.67	\$1,250.00	-\$1,164.33	\$3,000.00
18H-Equipment purchases-R & P	\$0.00	\$0.00	\$0.00	\$0.00
18I-Consumable supplies	\$628.34	\$2,500.00	-\$1,871.66	\$6,000.00
18J-Art supplies	\$103.64	\$0.00	\$103.64	\$0.00
18K-Lunches, brunches, etc.	\$4,264.84	\$5,835.00	-\$1,570.16	\$14,000.00
18L-Hospitality	\$0.00	\$0.00	\$0.00	\$0.00
18M-Center special events	\$12,042.45	\$15,000.00	-\$2,957.55	\$40,000.00
18O-Bamberger Current Events	\$0.00	\$0.00	\$0.00	\$0.00
19-Reading room materials	\$1,131.14	\$1,665.00	-\$533.86	\$4,000.00
20C-Village newsletter	\$11,856.00	\$12,085.00	-\$229.00	\$29,000.00
21A-Village Parks-electricity	\$377.69	\$835.00	-\$457.31	\$2,000.00
21B-Village Parks-water	\$6,051.61	\$3,500.00	\$2,551.61	\$7,000.00
21C-Village Parks-fount maint	\$8,192.30	\$12,500.00	-\$4,307.70	\$20,000.00
21D-Village Parks-light maint	\$835.50	\$1,250.00	-\$414.50	\$3,000.00
21E-Village Parks-furniture	\$2,624.00	\$500.00	\$2,124.00	\$2,000.00
21F-Village Parks-Walk Maint	\$1,240.00	\$0.00	\$1,240.00	\$0.00
21G-Art Fund	\$0.00	\$1,250.00	-\$1,250.00	\$3,000.00
23-Village Parks-landscaping	\$63,173.79	\$41,665.00	\$21,508.79	\$100,000.00
24-Arborist	\$1,170.00	\$6,250.00	-\$5,080.00	\$15,000.00
Total RECREATION AND PARKS	\$122,005.17	\$120,250.00	\$1,755.17	\$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	\$955,448.32	\$1,016,757.00	-\$61,308.68	\$2,463,252.00
Net Profit / (Loss)	\$685,121.03	\$424,068.00	\$261,053.03	\$158,993.00

FRIENDSHIP HEIGHTS VILLAGE COUNCIL

(6)

Account Transactions

7/1/21 To 11/30/21

12/9/21
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Job No.

ID#	Src	Date	Memo/Payee	Debit	Credit
3-4000 Reserve-Capital Improvements					
CR013741	CR	7/1/21	Interest Income for July		\$0.27
CR013784	CR	8/2/21	Interest income for August		\$0.33
CR013839	CR	9/1/21	Interest income for Septemb		\$0.33
CR013840	CR	10/1/21	Interest income for October		\$0.34
CR013879	CR	11/1/21	Interest Income for Noveme		\$0.34
				\$0.00	\$1.61

FRIENDSHIP HEIGHTS VILLAGE COUNCIL

(7)

Account Transactions

7/1/21 To 11/30/21

12/9/21
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Job No.

ID#	Src	Date	Memo/Payee	Debit	Credit
3-5200	Reserve-OPEB Trust				
CR013742	CR	7/1/21	Interest Income for July		\$0.03
CR013783	CR	8/2/21	Interest income for August		\$0.04
CR013837	CR	9/1/21	Interest income for Sept		\$0.04
CR013838	CR	10/1/21	Interest income for October		\$0.15
CR013880	CR	11/1/21	Interest income for Novemb		\$0.04
				<u>\$0.00</u>	<u>\$0.30</u>

FRIENDSHIP HEIGHTS VILLAGE COUNCIL (8)

4433 SOUTH PARK AVENUE
CHEVY CHASE, MARYLAND 20815

Balance Sheet

As of November 2021
12/9/21
3:07:43 PM

Assets

Cash on hand & in banks

Capital Bank-Operating	\$27,686.72
Capital Bank-ICS	\$1,925,295.42
Capital Bank-Imprest	\$1,000.00
Capital Bank-Money Market	\$245,000.00
Bank of America-Checking	\$13,051.92
Petty cash on hand	\$200.00
MLGIP-Investment account	\$3,858,567.04
US Treasury Securities	\$500,000.00

Total Cash on hand & in banks \$6,570,801.10

Other assets

MLGIP-Cap. Improve. Fund	\$11,299.71
MLGIP-OPEB Reserve	\$1,335.16

Total Other assets \$12,634.87

Total Assets \$6,583,435.97

Liabilities

Rental deposits \$12,503.47

Total Liabilities \$12,503.47

Equity

Fund balances	
Reserve-Capital Improvements	\$11,299.71
Reserve-Rothstein Scholarship	\$6,512.71
Reserve-VISA World Points	\$11,000.00
Reserve-OPEB Trust	\$1,335.16
Reserve-Center Donations	\$21,608.47
Unreserved-undesignated	\$481,556.75
General Fund-Current Yr Earni	\$685,121.03
General Fund-Historical Earnin	\$5,352,498.67

Total Equity \$6,570,932.50

Total Liability & Equity \$6,583,435.97