

**. FRIENDSHIP HEIGHTS VILLAGE COUNCIL
TREASURER'S REPORT
AS OF DECEMBER 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	1,664,173.87
Rental Deposits & other adjustments	3,000.00
Subtotal	<u>7,549,853.94</u>
Disbursements—Operations including reimbursements	
Fiscal year to date	(1,141,634.16)
Rental Deposits & other adjustments	(.00)
Total Cash on Hand General Fund 12/31/21	<u>6,408,219.78</u>

Capital Improvements Fund

Cash on Hand—End of last fiscal year	11,298.10
Receipts—Fiscal year to date	1.97
Disbursements—Fiscal year to date	<u>(.00)</u>
Total Cash on Hand Capital Improvements Fund 12/31/21	<u>11,300.07</u>

OPEB Trust Fund Reserve

Cash on Hand—End of last fiscal year	1,334.86
Receipts—Fiscal year to date	.34
Disbursements—Fiscal year to date	<u>(.00)</u>
Total Cash on Hand OPEB Trust Fund Reserve 12/31/21	<u>1,335.20</u>

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

Profit & Loss [Budget Analysis]

December 2021

1/6/22

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	Selected Period	Budgeted	\$ Difference
REVENUES			
Property taxes			
A-Real property taxes- current	\$1,506.20	\$5,000.00	-\$3,493.80
B-Real property taxes-prior	\$19.80	\$0.00	\$19.80
C-Personal prop tax-current	\$506.93	\$0.00	\$506.93
D-Personal prop tax-prior	\$85.89	\$0.00	\$85.89
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	\$2,118.82	\$5,000.00	-\$2,881.18
G-Income taxes	\$0.00	\$0.00	\$0.00
H-Gasoline-highway taxes	\$0.00	\$5,333.00	-\$5,333.00
I-Permits & Licenses	\$250.00	\$1,250.00	-\$1,000.00
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	\$17,547.00	\$20,833.00	-\$3,286.00
N-4602 Rental Income	\$0.00	\$5,000.00	-\$5,000.00
O-Newsletter income	\$2,150.95	\$2,500.00	-\$349.05
P-Duplicating income	\$0.00	\$0.00	\$0.00
Q-Produce sales commissions	\$686.65	\$0.00	\$686.65
R-Telephone commission	\$0.00	\$0.00	\$0.00
S-Other income	\$0.00	\$0.00	\$0.00
T-Interest income	\$851.10	\$4,167.00	-\$3,315.90
Total REVENUES	\$23,604.52	\$45,916.00	-\$22,311.48
EXPENDITURES			
GENERAL GOVERNMENT			
1-Elections	\$0.00	\$0.00	\$0.00
2A-Financial admin & account.	\$656.25	\$250.00	\$406.25
2B-Administrative costs	\$3,248.59	\$1,000.00	\$2,248.59
2C-Memberships & Conferences	\$1,400.00	\$0.00	\$1,400.00
2D-Legal counsel & consultants	\$853.00	\$2,083.00	-\$1,230.00
2F-Village council reports	\$0.00	\$0.00	\$0.00
3A-Salaries	\$43,194.25	\$68,667.00	-\$25,472.75
3B-Health & life insurance	\$14,646.88	\$15,665.00	-\$1,018.12
3C-FICA	\$2,571.13	\$5,292.00	-\$2,720.87
3D-Workers compensation	\$0.00	\$0.00	\$0.00
3E-Retirement Contribution	\$2,893.79	\$5,333.00	-\$2,439.21
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	\$1,122.67	\$0.00	\$1,122.67
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	\$2,554.77	\$3,750.00	-\$1,195.23
7-Hospitality & special events	\$38.06	\$12,000.00	-\$11,961.94
8A-Equipment & supplies	\$146.94	\$1,250.00	-\$1,103.06
8B-Office & building furniture	-\$3,000.00	\$417.00	-\$3,417.00
8D-4602 N. Park maintenance	-\$3.43	\$833.00	-\$836.43
8E-Comput equipment & supplies	\$53.95	\$250.00	-\$196.05
8F-Center maint & repairs	\$3,673.21	\$2,083.00	\$1,590.21
8G-Maintenance service	\$3,468.40	\$2,083.00	\$1,385.40
Total GENERAL GOVERNMENT	\$78,569.61	\$122,039.00	-\$43,469.39
PUBLIC SAFETY			
9A-Security patrol contract	\$4,545.73	\$10,000.00	-\$5,454.27
9B-Police Field Office	\$126.81	\$333.00	-\$206.19
9C-Security vehicle maint	\$544.67	\$1,000.00	-\$455.33
Total PUBLIC SAFETY	\$5,217.21	\$11,333.00	-\$6,115.79
PUBLIC WORKS			
10-Bus contract	\$40,547.00	\$40,417.00	\$130.00
11A-Street maintenance	\$0.00	\$0.00	\$0.00

FRIENDSHIP HEIGHTS VILLAGE COUNCIL

Profit & Loss [Budget Analysis]

December 2021

1/6/22

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	Selected Period	Budgeted	\$ Difference
11B-Sidewalk maintenance	\$0.00	\$0.00	\$0.00
11C-Snow removal	\$0.00	\$5,000.00	-\$5,000.00
11D-Storm drain maintenance	\$0.00	\$0.00	\$0.00
12A-Waste collection	\$1,135.39	\$1,250.00	-\$114.61
12B-Recycling	\$103.00	\$292.00	-\$189.00
13-Street lighting	\$6,541.04	\$2,083.00	\$4,458.04
14-Street signs	\$0.00	\$0.00	\$0.00
15-Trees	\$1,425.00	\$0.00	\$1,425.00
16-Villagescape	\$1,007.00	\$1,167.00	-\$160.00
Total PUBLIC WORKS	\$50,758.43	\$50,209.00	\$549.43
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	\$250.00	\$833.00	-\$583.00
18D-Musicians fees	\$1,540.26	\$1,000.00	\$540.26
18E-Instructors fees	\$2,604.52	\$0.00	\$2,604.52
18F-Trip fees	\$891.30	\$0.00	\$891.30
18G-Art & theme shows	\$70.78	\$250.00	-\$179.22
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.	\$514.67	\$1,167.00	-\$652.33
18L-Hospitality	\$0.00	\$0.00	\$0.00
18M-Center special events	\$877.20	\$0.00	\$877.20
18O-Bamberger Current Events	\$0.00	\$0.00	\$0.00
19-Reading room materials	\$42.67	\$333.00	-\$290.33
20C-Village newsletter	\$4,685.00	\$2,417.00	\$2,268.00
21A-Village Parks-electricity	\$81.23	\$167.00	-\$85.77
21B-Village Parks-water	\$1,427.72	\$0.00	\$1,427.72
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	\$8,517.43	\$8,333.00	\$184.43
24-Arborist	\$3,120.00	\$1,250.00	\$1,870.00
Total RECREATION AND PARKS	\$26,130.59	\$19,250.00	\$6,880.59
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	\$161,555.84	\$203,831.00	-\$42,275.16
Net Profit / (Loss)	-\$137,951.32	\$157,915.00	\$19,963.68

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

Profit & Loss [Budget Analysis]

July 2021 through December 2021

1/6/22

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	Selected Period	Budgeted	\$ Difference	Budgeted
REVENUES				
Property taxes				
A-Real property taxes- current	\$544,028.79	\$552,000.00	-\$7,971.21	\$630,000.00
B-Real property taxes-prior	\$1,332.13	\$0.00	\$1,332.13	\$0.00
C-Personal prop tax-current	\$18,324.76	\$0.00	\$18,324.76	\$0.00
D-Personal prop tax-prior	\$1,650.61	\$0.00	\$1,650.61	\$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	\$565,336.29	\$552,000.00	\$13,336.29	\$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	\$31,998.00	\$7,695.66	\$64,000.00
I-Permits & Licenses	\$11,319.45	\$7,500.00	\$3,819.45	\$15,000.00
J-Revenue sharing	\$96,240.00	\$95,245.00	\$995.00	\$95,245.00
K-Rentals-community center	\$0.00	\$7,500.00	-\$7,500.00	\$15,000.00
L-Programs-community center	\$308.46	\$3,498.00	-\$3,189.54	\$7,000.00
M-Parking violations	\$137,869.50	\$124,998.00	\$12,871.50	\$250,000.00
N-4602 Rental Income	\$10,560.00	\$30,000.00	-\$19,440.00	\$60,000.00
O-Newsletter income	\$14,479.96	\$15,000.00	-\$520.04	\$30,000.00
P-Duplicating income	\$0.00	\$0.00	\$0.00	\$0.00
Q-Produce sales commissions	\$6,218.90	\$0.00	\$6,218.90	\$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	\$5,107.71	\$25,002.00	-\$19,894.29	\$50,000.00
Total REVENUES	\$1,664,173.87	\$1,486,741.00	\$177,432.87	\$2,622,245.00
EXPENDITURES				
GENERAL GOVERNMENT				
I-Elections	\$0.00	\$0.00	\$0.00	\$0.00
2A-Financial admin & account.	\$11,378.63	\$10,500.00	\$878.63	\$12,000.00
2B-Administrative costs	\$11,753.35	\$6,000.00	\$5,753.35	\$12,000.00
2C-Memberships & Conferences	\$14,659.99	\$19,500.00	-\$4,840.01	\$25,000.00
2D-Legal counsel & consultants	\$29,607.20	\$12,498.00	\$17,109.20	\$25,000.00
2F-Village council reports	\$0.00	\$0.00	\$0.00	\$3,000.00
3A-Salaries	\$381,754.70	\$412,002.00	-\$30,247.30	\$824,000.00
3B-Health & life insurance	\$92,472.15	\$93,990.00	-\$1,517.85	\$191,000.00
3C-FICA	\$27,531.84	\$31,752.00	-\$4,220.16	\$63,500.00
3D-Workers compensation	\$0.00	\$0.00	\$0.00	\$0.00
3E-Retirement Contribution	\$26,277.35	\$31,998.00	-\$5,720.65	\$64,000.00
4A-Xerox Copiers	\$381.42	\$498.00	-\$116.58	\$1,000.00
4B-Aquarium	\$0.00	\$0.00	\$0.00	\$0.00
4C-Heating & cooling maint	\$5,925.48	\$6,000.00	-\$74.52	\$12,000.00
4D-Building security maint	\$1,526.00	\$2,250.00	-\$724.00	\$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	\$15,083.24	\$22,500.00	-\$7,416.76	\$45,000.00
7-Hospitality & special events	\$348.30	\$17,600.00	-\$17,251.70	\$20,000.00
8A-Equipment & supplies	\$5,817.69	\$7,500.00	-\$1,682.31	\$15,000.00
8B-Office & building furniture	\$0.00	\$2,502.00	-\$2,502.00	\$5,000.00
8D-4602 N. Park maintenance	\$6,419.23	\$4,998.00	\$1,421.23	\$10,000.00
8E-Comput equipment & supplies	\$1,993.94	\$1,500.00	\$493.94	\$3,000.00
8F-Center maint & repairs	\$15,859.70	\$12,498.00	\$3,361.70	\$25,000.00
8G-Maintenance service	\$9,673.68	\$12,498.00	-\$2,824.32	\$25,000.00
Total GENERAL GOVERNMENT	\$671,046.89	\$722,336.00	-\$51,289.11	\$1,398,752.00
PUBLIC SAFETY				
9A-Security patrol contract	\$28,589.40	\$60,000.00	-\$31,410.60	\$120,000.00
9B-Police Field Office	\$923.60	\$1,998.00	-\$1,074.40	\$4,000.00
9C-Security vehicle maint	\$3,425.60	\$6,000.00	-\$2,574.40	\$12,000.00
Total PUBLIC SAFETY	\$32,938.60	\$67,998.00	-\$35,059.40	\$136,000.00
PUBLIC WORKS				
10-Bus contract	\$226,762.29	\$242,502.00	-\$15,739.71	\$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 December 2021

1/6/22

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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	\$5,000.00	-\$5,000.00	\$50,000.00
11D-Storm drain maintenance	\$0.00	\$0.00	\$0.00	\$0.00
12A-Waste collection	\$6,190.39	\$7,500.00	-\$1,309.61	\$15,000.00
12B-Recycling	-\$14.00	\$1,752.00	-\$1,766.00	\$3,500.00
13-Street lighting	\$13,483.82	\$12,498.00	\$985.82	\$25,000.00
14-Street signs	\$336.40	\$1,000.00	-\$663.60	\$1,000.00
15-Trees	\$6,675.00	\$7,500.00	-\$825.00	\$15,000.00
16-Villagescape	\$7,049.01	\$7,002.00	\$47.01	\$14,000.00
Total PUBLIC WORKS	\$260,482.91	\$284,754.00	-\$24,271.09	\$638,500.00
HEALTH, SOCIAL & SHOPPING				
17B-Health & social services	\$4,400.00	\$6,000.00	-\$1,600.00	\$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	\$4,400.00	\$6,000.00	-\$1,600.00	\$12,000.00
RECREATION AND PARKS				
18C-Lecture fees	\$1,045.00	\$4,998.00	-\$3,953.00	\$10,000.00
18D-Musicians fees	\$11,180.26	\$11,000.00	\$180.26	\$20,000.00
18E-Instructors fees	\$1,958.85	\$0.00	\$1,958.85	\$0.00
18F-Trip fees	-\$459.83	\$0.00	-\$459.83	\$0.00
18G-Art & theme shows	\$116.45	\$1,500.00	-\$1,383.55	\$3,000.00
18H-Equipment purchases-R & P	\$0.00	\$0.00	\$0.00	\$0.00
18I-Consumable supplies	\$628.34	\$3,000.00	-\$2,371.66	\$6,000.00
18J-Art supplies	\$103.64	\$0.00	\$103.64	\$0.00
18K-Lunches, brunches, etc.	\$4,609.51	\$7,002.00	-\$2,392.49	\$14,000.00
18L-Hospitality	\$0.00	\$0.00	\$0.00	\$0.00
18M-Center special events	\$12,919.65	\$15,000.00	-\$2,080.35	\$40,000.00
18O-Bamberger Current Events	\$0.00	\$0.00	\$0.00	\$0.00
19-Reading room materials	\$1,173.81	\$1,998.00	-\$824.19	\$4,000.00
20C-Village newsletter	\$14,171.00	\$14,502.00	-\$331.00	\$29,000.00
21A-Village Parks-electricity	\$458.92	\$1,002.00	-\$543.08	\$2,000.00
21B-Village Parks-water	\$7,479.33	\$3,500.00	\$3,979.33	\$7,000.00
21C-Village Parks-fount maint	\$9,700.11	\$15,000.00	-\$5,299.89	\$20,000.00
21D-Village Parks-light maint	\$835.50	\$1,500.00	-\$664.50	\$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	\$1,500.00	-\$1,500.00	\$3,000.00
23-Village Parks-landscaping	\$71,691.22	\$49,998.00	\$21,693.22	\$100,000.00
24-Arborist	\$4,290.00	\$7,500.00	-\$3,210.00	\$15,000.00
Total RECREATION AND PARKS	\$145,765.76	\$139,500.00	\$6,265.76	\$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	\$1,114,634.16	\$1,220,588.00	-\$105,953.84	\$2,463,252.00
Net Profit / (Loss)	\$549,539.71	\$266,153.00	\$283,386.71	\$158,993.00

FRIENDSHIP HEIGHTS VILLAGE COUNCIL

Account Transactions

7/1/21 To 12/31/21

1/6/22
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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
CR013908	CR	12/1/21	Record Dec 2021 Interest		\$0.36
22874	CD	12/30/21	Pineapple Landscaping, LL	\$8,000.00	
22875	CD	12/30/21	GreenSweep, LLC	\$8,000.00	
22876	CD	12/30/21	Tenleytown Lawn & Landsc	\$8,000.00	
GJ002883	GJ	12/31/21	Reclass to Capital Improve	\$3,000.00	
				\$27,000.00	\$1.97

FRIENDSHIP HEIGHTS VILLAGE COUNCIL

Account Transactions

7/1/21 To 12/31/21

1/6/22
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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
CR013907	CR	12/1/21	Record Interest for Dec 202		\$0.04
				\$0.00	\$0.34

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

Balance Sheet

As of December 2021
 1/6/22
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Assets		
Cash on hand & in banks		
Capital Bank-Operating	\$9,571.48	
Capital Bank-ICS	\$1,925,844.23	
Capital Bank-Imprest	\$1,000.00	
Capital Bank-Money Market	\$245,000.00	
Bank of America-Checking	\$13,261.03	
Petty cash on hand	\$200.00	
MLGIP-Investment account	\$3,713,343.04	
US Treasury Securities	\$500,000.00	
Total Cash on hand & in banks		\$6,408,219.78
Other assets		
MLGIP-Cap. Improve. Fund	\$11,300.07	
MLGIP-OPEB Reserve	\$1,335.20	
Total Other assets		\$12,635.27
Total Assets		<u>\$6,420,855.05</u>
 Liabilities		
Rental deposits		\$12,503.47
Total Liabilities		<u>\$12,503.47</u>
 Equity		
Fund balances		
Reserve-Capital Improvements	-\$15,699.93	
Reserve-Rothstein Scholarship	\$6,512.71	
Reserve-VISA World Points	\$11,000.00	
Reserve-OPEB Trust	\$1,335.20	
Reserve-Center Donations	\$21,608.47	
Unreserved-undesignated	\$481,556.75	
General Fund-Current Yr Earni	\$549,539.71	
General Fund-Historical Earnin	\$5,352,498.67	
Total Equity		<u>\$6,408,351.58</u>
Total Liability & Equity		<u><u>\$6,420,855.05</u></u>