

**. FRIENDSHIP HEIGHTS VILLAGE COUNCIL
TREASURER'S REPORT
AS OF NOVEMBER 30, 2022**

General Fund

Cash on Hand—End of last fiscal year	6,277,388.98
Receipts—Operations not including reimbursements Fiscal year to date (Added Void Check FY22)	1,467,948.76
Subtotal	<u>7,745,337.74</u>
Disbursements—Operations including reimbursements Fiscal year to date	(4,185,371.99)
Total Cash on Hand General Fund 11/30/22	<u>3,559,965.75</u>

Capital Improvements Fund

Cash on Hand—End of last fiscal year	11,311.71
Receipts—Fiscal year to date	96.37
Disbursements—Fiscal year to date	<u>(00)</u>
Total Cash on Hand Capital Improvements Fund 11/30/22	<u>11,408.08</u>

OPEB Trust Fund Reserve

Cash on Hand—End of last fiscal year	1,336.56
Receipts—Fiscal year to date	11.38
Disbursements—Fiscal year to date	<u>(.00)</u>
Total Cash on Hand OPEB Trust Fund Reserve 11/30/22	<u>1,347.94</u>

FRIENDSHIP HEIGHTS VILLAGE COUNCIL

4433 SOUTH PARK AVENUE
CHEVY CHASE, MARYLAND 20815

Profit & Loss [Budget Analysis]

November 2022

12/7/2022

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	Selected Period	Budgeted	\$ Difference
REVENUES			
Property taxes			
A-Real property taxes- current	\$23,785.88	\$47,000.00	(\$23,214.12)
B-Real property taxes-prior	\$0.00	\$0.00	\$0.00
C-Personal prop tax-current	\$0.00	\$0.00	\$0.00
D-Personal prop tax-prior	\$0.00	\$0.00	\$0.00
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	\$23,785.88	\$47,000.00	(\$23,214.12)
G-Income taxes	\$426,449.27	\$483,500.00	(\$57,050.73)
H-Gasoline-highway taxes	\$7,589.38	\$5,833.00	\$1,756.38
I-Permits & Licenses	\$242.45	\$2,083.00	(\$1,840.55)
J-Revenue sharing	\$0.00	\$0.00	\$0.00
K-Rentals-community center	\$0.00	\$0.00	\$0.00
L-Programs-community center	\$875.00	\$1,083.00	(\$208.00)
M-Parking violations	\$24,356.25	\$20,833.00	\$3,523.25
N-4602 Rental Income	\$3,000.00	\$3,000.00	\$0.00
O-Newsletter income	\$2,558.32	\$2,500.00	\$58.32
P-Duplicating income	\$0.00	\$0.00	\$0.00
Q-Produce sales commissions	\$1,077.50	\$0.00	\$1,077.50
R-Telephone commission	\$0.00	\$0.00	\$0.00
S-Other income	\$0.00	\$0.00	\$0.00
T-Interest income	\$7,771.70	\$833.00	\$6,938.70
Total REVENUES	\$497,705.75	\$566,665.00	(\$68,959.25)
EXPENDITURES			
GENERAL GOVERNMENT			
1-Elections	\$0.00	\$0.00	\$0.00
2A-Financial admin & account.	\$1,252.50	\$250.00	\$1,002.50
2B-Administrative costs	\$2,311.96	\$1,000.00	\$1,311.96
2C-Memberships & Conferences	\$4,683.76	\$0.00	\$4,683.76
2D-Legal counsel & consultants	\$617.00	\$4,167.00	(\$3,550.00)
2F-Village council reports	\$0.00	\$0.00	\$0.00
3A-Salaries	\$59,574.53	\$61,667.00	(\$2,092.47)
3B-Health & life insurance	\$18,835.36	\$18,333.00	\$502.36
3C-FICA	\$3,902.19	\$4,708.00	(\$805.81)
3D-Workers compensation	\$0.00	\$0.00	\$0.00
3E-Retirement Contribution	\$4,600.58	\$4,583.00	\$17.58
4A-Xerox Copiers	\$411.06	\$83.00	\$328.06
4B-Aquarium	\$400.00	\$0.00	\$400.00
4C-Heating & cooling maint	\$1,002.42	\$1,000.00	\$2.42
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	\$4,869.56	\$2,917.00	\$1,952.56
7-Hospitality & special events	\$5,510.00	\$273.00	\$5,237.00
8A-Equipment & supplies	\$1,525.66	\$1,167.00	\$358.66
8B-Office & building furniture	\$0.00	\$417.00	(\$417.00)
8C-4608 N. Park Avenue	\$12,095.41	\$0.00	\$12,095.41
8D-4602 N. Park maintenance	\$1,205.94	\$1,250.00	(\$44.06)
8E-Comput equipment & supplies	\$3,809.45	\$833.00	\$2,976.45
8F-Center maint & repairs	\$1,109.99	\$2,917.00	(\$1,807.01)
8G-Maintenance service	\$3,253.14	\$1,250.00	\$2,003.14
Total GENERAL GOVERNMENT	\$130,970.51	\$106,815.00	\$24,155.51
PUBLIC SAFETY			
9A-Security patrol contract	\$10,882.10	\$5,000.00	\$5,882.10
9B-Police Field Office	\$158.80	\$167.00	(\$8.20)
9C-Security vehicle maint	\$1,303.90	\$583.00	\$720.90
Total PUBLIC SAFETY	\$12,344.80	\$5,750.00	\$6,594.80

FRIENDSHIP HEIGHTS VILLAGE COUNCIL

Profit & Loss [Budget Analysis]

November 2022

12/7/2022

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	Selected Period	Budgeted	\$ Difference
PUBLIC WORKS			
10-Bus contract	\$43,569.68	\$41,250.00	\$2,319.68
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	\$1,245.45	\$1,167.00	\$78.45
12B-Recycling	\$900.40	\$100.00	\$800.40
13-Street lighting	\$1,681.42	\$1,667.00	\$14.42
14-Street signs	\$0.00	\$2,500.00	(\$2,500.00)
15-Trees	\$0.00	\$0.00	\$0.00
16-Villagescape	\$1,007.00	\$1,167.00	(\$160.00)
Total PUBLIC WORKS	\$48,403.95	\$47,851.00	\$552.95
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	\$390.88	\$833.00	(\$442.12)
18D-Musicians fees	\$2,750.00	\$2,000.00	\$750.00
18E-Instructors fees	\$1,055.78	\$0.00	\$1,055.78
18F-Trip fees	\$3,371.29	\$300.00	\$3,071.29
18G-Art & theme shows	\$0.00	\$250.00	(\$250.00)
18H-Equipment purchases-R & P	\$0.00	\$0.00	\$0.00
18I-Consumable supplies	\$44.99	\$333.00	(\$288.01)
18J-Art supplies	\$0.00	\$0.00	\$0.00
18K-Lunches, brunches, etc.	\$1,439.96	\$1,167.00	\$272.96
18L-Hospitality	\$0.00	\$0.00	\$0.00
18M-Center special events	\$5,651.94	\$0.00	\$5,651.94
18O-Bamberger Current Events	\$0.00	\$0.00	\$0.00
19-Reading room materials	\$398.33	\$250.00	\$148.33
20C-Village newsletter	\$2,940.00	\$2,417.00	\$523.00
21A-Village Parks-electricity	\$98.03	\$125.00	(\$26.97)
21B-Village Parks-water	\$1,389.93	\$0.00	\$1,389.93
21C-Village Parks-fount maint	\$3,243.07	\$2,500.00	\$743.07
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	\$13,230.09	\$8,333.00	\$4,897.09
24-Arborist	\$2,940.00	\$1,250.00	\$1,690.00
Total RECREATION AND PARKS	\$38,944.29	\$20,258.00	\$18,686.29
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	\$231,543.55	\$181,674.00	\$49,869.55
Net Profit / (Loss)	\$266,162.20	\$384,991.00	(\$118,828.80)

FRIENDSHIP HEIGHTS VILLAGE COUNCIL

4433 SOUTH PARK AVENUE
CHEVY CHASE, MARYLAND 20815

Profit & Loss [Budget Analysis]

July 2022-November 2022

12/7/2022

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	Selected Period	Budgeted	\$ Difference	Budgeted
REVENUES				
Property taxes				
A-Real property taxes- current	\$563,683.90	\$557,000.00	\$6,683.90	\$640,000.00
B-Real property taxes-prior	\$14.80	\$0.00	\$14.80	\$0.00
C-Personal prop tax-current	\$0.00	\$0.00	\$0.00	\$0.00
D-Personal prop tax-prior	\$110.21	\$0.00	\$110.21	\$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	<u>\$563,808.91</u>	<u>\$557,000.00</u>	<u>\$6,808.91</u>	<u>\$640,000.00</u>
G-Income taxes	\$634,550.98	\$608,500.00	\$26,050.98	\$1,464,000.00
H-Gasoline-highway taxes	\$42,265.85	\$29,165.00	\$13,100.85	\$70,000.00
I-Permits & Licenses	\$4,018.35	\$10,415.00	(\$6,396.65)	\$25,000.00
J-Revenue sharing	\$0.00	\$95,245.00	(\$95,245.00)	\$95,245.00
K-Rentals-community center	\$24.29	\$0.00	\$24.29	\$0.00
L-Programs-community center	\$1,484.67	\$5,415.00	(\$3,930.33)	\$13,000.00
M-Parking violations	\$158,031.75	\$104,165.00	\$53,866.75	\$250,000.00
N-4602 Rental Income	\$15,000.00	\$15,000.00	\$0.00	\$36,000.00
O-Newsletter income	\$13,763.44	\$12,500.00	\$1,263.44	\$30,000.00
P-Duplicating income	\$0.00	\$0.00	\$0.00	\$0.00
Q-Produce sales commissions	\$5,373.90	\$0.00	\$5,373.90	\$0.00
R-Telephone commission	\$0.00	\$0.00	\$0.00	\$0.00
S-Other income	\$400.00	\$0.00	\$400.00	\$0.00
T-Interest income	\$27,385.62	\$4,165.00	\$23,220.62	\$10,000.00
Total REVENUES	<u>\$1,466,107.76</u>	<u>\$1,441,570.00</u>	<u>\$24,537.76</u>	<u>\$2,633,245.00</u>
EXPENDITURES				
GENERAL GOVERNMENT				
1-Elections	\$77.82	\$0.00	\$77.82	\$6,500.00
2A-Financial admin & account.	\$10,019.44	\$11,250.00	(\$1,230.56)	\$13,000.00
2B-Administrative costs	\$10,440.27	\$5,000.00	\$5,440.27	\$12,000.00
2C-Memberships & Conferences	\$26,978.06	\$19,500.00	\$7,478.06	\$25,000.00
2D-Legal counsel & consultants	\$127,693.86	\$20,831.00	\$106,862.86	\$50,000.00
2F-Village council reports	\$0.00	\$0.00	\$0.00	\$3,000.00
3A-Salaries	\$285,584.02	\$308,331.00	(\$22,746.98)	\$740,000.00
3B-Health & life insurance	\$92,199.00	\$91,665.00	\$534.00	\$220,000.00
3C-FICA	\$21,971.04	\$23,540.00	(\$1,568.96)	\$56,500.00
3D-Workers compensation	\$0.00	\$0.00	\$0.00	\$0.00
3E-Retirement Contribution	\$21,845.82	\$22,915.00	(\$1,069.18)	\$55,000.00
4A-Xerox Copiers	\$1,435.51	\$415.00	\$1,020.51	\$1,000.00
4B-Aquarium	\$1,628.08	\$0.00	\$1,628.08	\$0.00
4C-Heating & cooling maint	\$5,012.10	\$5,000.00	\$12.10	\$12,000.00
4D-Building security maint	\$4,874.97	\$2,250.00	\$2,624.97	\$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	\$11,690.00	\$11,690.00	\$0.00	\$11,690.00
6-Telephone & utilities	\$25,248.85	\$14,581.00	\$10,667.85	\$35,000.00
7-Hospitality & special events	\$6,354.12	\$1,365.00	\$4,989.12	\$15,000.00
8A-Equipment & supplies	\$10,157.97	\$5,831.00	\$4,326.97	\$14,000.00
8B-Office & building furniture	\$0.00	\$2,085.00	(\$2,085.00)	\$5,000.00
8C-4608 N. Park Avenue	\$37,298.63	\$0.00	\$37,298.63	\$0.00
8D-4602 N. Park maintenance	\$8,262.49	\$6,250.00	\$2,012.49	\$15,000.00
8E-Comput equipment & supplies	\$8,692.30	\$4,165.00	\$4,527.30	\$10,000.00
8F-Center maint & repairs	\$62,295.66	\$14,581.00	\$47,714.66	\$35,000.00
8G-Maintenance service	\$11,367.28	\$6,250.00	\$5,117.28	\$15,000.00
Total GENERAL GOVERNMENT	<u>\$791,127.29</u>	<u>\$577,495.00</u>	<u>\$213,632.29</u>	<u>\$1,354,190.00</u>
PUBLIC SAFETY				
9A-Security patrol contract	\$32,643.93	\$25,000.00	\$7,643.93	\$60,000.00
9B-Police Field Office	\$958.08	\$831.00	\$127.08	\$2,000.00
9C-Security vehicle maint	\$3,911.41	\$2,915.00	\$996.41	\$7,000.00
Total PUBLIC SAFETY	<u>\$37,513.42</u>	<u>\$28,746.00</u>	<u>\$8,767.42</u>	<u>\$69,000.00</u>

FRIENDSHIP HEIGHTS VILLAGE COUNCIL

Profit & Loss [Budget Analysis]

July 2022-November 2022

12/7/2022

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	Selected Period	Budgeted	\$ Difference	Budgeted
PUBLIC WORKS				
10-Bus contract	\$210,820.40	\$206,250.00	\$4,570.40	\$495,000.00
11A-Street maintenance	\$1,841.00	\$0.00	\$1,841.00	\$15,000.00
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	\$6,227.25	\$5,831.00	\$396.25	\$14,000.00
12B-Recycling	\$1,324.40	\$500.00	\$824.40	\$1,200.00
13-Street lighting	\$6,914.19	\$8,331.00	(\$1,416.81)	\$20,000.00
14-Street signs	\$760.00	\$2,500.00	(\$1,740.00)	\$5,000.00
15-Trees	\$25.76	\$5,000.00	(\$4,974.24)	\$10,000.00
16-Villagescape	\$5,035.01	\$5,835.00	(\$799.99)	\$14,000.00
Total PUBLIC WORKS	\$232,948.01	\$234,247.00	(\$1,298.99)	\$644,200.00
HEALTH, SOCIAL & SHOPPING				
17B-Health & social services	\$4,400.00	\$5,000.00	(\$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	\$5,000.00	(\$600.00)	\$12,000.00
RECREATION AND PARKS				
18C-Lecture fees	\$1,240.88	\$4,165.00	(\$2,924.12)	\$10,000.00
18D-Musicians fees	\$12,795.00	\$10,000.00	\$2,795.00	\$20,000.00
18E-Instructors fees	(\$2,698.35)	\$0.00	(\$2,698.35)	\$0.00
18F-Trip fees	\$3,122.39	\$1,200.00	\$1,922.39	\$3,000.00
18G-Art & theme shows	\$504.56	\$1,250.00	(\$745.44)	\$3,000.00
18H-Equipment purchases-R & P	\$0.00	\$0.00	\$0.00	\$0.00
18I-Consumable supplies	\$1,759.63	\$1,665.00	\$94.63	\$4,000.00
18J-Art supplies	\$0.00	\$0.00	\$0.00	\$0.00
18K-Lunches, brunches, etc.	\$4,204.34	\$5,831.00	(\$1,626.66)	\$14,000.00
18L-Hospitality	\$0.00	\$0.00	\$0.00	\$0.00
18M-Center special events	\$14,774.78	\$13,000.00	\$1,774.78	\$35,000.00
18O-Bamberger Current Events	\$0.00	\$0.00	\$0.00	\$0.00
19-Reading room materials	\$1,657.65	\$1,250.00	\$407.65	\$3,000.00
20C-Village newsletter	\$14,126.50	\$12,081.00	\$2,045.50	\$29,000.00
21A-Village Parks-electricity	\$464.13	\$625.00	(\$160.87)	\$1,500.00
21B-Village Parks-water	\$5,949.45	\$5,000.00	\$949.45	\$10,000.00
21C-Village Parks-fount maint	\$10,331.49	\$12,500.00	(\$2,168.51)	\$20,000.00
21D-Village Parks-light maint	\$0.00	\$1,250.00	(\$1,250.00)	\$3,000.00
21E-Village Parks-furniture	\$0.00	\$500.00	(\$500.00)	\$2,000.00
21F-Village Parks-Walk Maint	\$0.00	\$1,500.00	(\$1,500.00)	\$3,000.00
21G-Art Fund	\$0.00	\$1,250.00	(\$1,250.00)	\$3,000.00
23-Village Parks-landscaping	\$41,760.82	\$41,665.00	\$95.82	\$100,000.00
24-Arborist	\$9,390.00	\$6,250.00	\$3,140.00	\$15,000.00
Total RECREATION AND PARKS	\$119,383.27	\$120,982.00	(\$1,598.73)	\$278,500.00
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	\$1,185,371.99	\$966,470.00	\$218,901.99	\$2,357,890.00
Net Profit / (Loss)	\$280,735.77	\$475,100.00	(\$194,364.23)	\$275,355.00

FRIENDSHIP HEIGHTS VILLAGE COUNCIL

4433 SOUTH PARK AVENUE
CHEVY CHASE, MARYLAND 20815

Account Transactions

7/1/2022 To 11/30/2022

2/7/2022
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ID#	Src	Date	Memo/Payee	Debit	Credit	Job No.
-2500	MLGIP-Cap. Improve. Fund					
GJ002924	GJ	7/28/2022	Record July Interest	\$9.25		
CR014150	CR	8/31/2022	Record August 2022 Interest	\$14.13		
CR014208	CR	9/30/2022	September 2022 Interest	\$20.26		
CR014235	CR	10/31/2022	Record Oct 2022 Interest	\$23.44		
CR014234	CR	11/1/2022	Record October 2022 Interest	\$29.29		
				<u>\$96.37</u>	<u>\$0.00</u>	

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

Account Transactions

7/1/2022 To 11/30/2022

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ID#	Src	Date	Memo/Payee	Debit	Credit	Job No.
-2600	MLGIP-OPEB Reserve					
GJ002925	GJ	7/28/2022	Record July 2022 Interest	\$1.09		
CR014149	CR	8/31/2022	Record August 2022 Interest	\$1.67		
CR014209	CR	9/30/2022	September 2022 Interest	\$2.39		
CR014236	CR	10/31/2022	Record Oct 2022 Interest	\$2.77		
CR014237	CR	11/1/2022	Record October 2022 Interest	\$3.46		
				<u>\$11.38</u>	<u>\$0.00</u>	

FRIENDSHIP HEIGHTS VILLAGE COUNCIL4433 SOUTH PARK AVENUE
CHEVY CHASE, MARYLAND 20815**Balance Sheet****As of November 30, 2022**

Assets			
Cash on hand & in banks			
Capital Bank-Operating	\$51,235.03		
Capital Bank-ICS	\$185,442.41		
Capital Bank-Imprest	\$1,418.57		
Capital Bank-Money Market	\$245,000.00		
Bank of America-Checking	\$15,979.98		
Petty cash on hand	\$200.00		
MLGIP-Investment account	<u>\$3,060,689.76</u>		
Total Cash on hand & in banks		\$3,559,965.75	
Other assets			
MLGIP-Cap. Improve. Fund	\$11,408.08		
MLGIP-OPEB Reserve	<u>\$1,347.94</u>		
Total Other assets		\$12,756.02	
General fixed assets			
Land			
Land - 4608 N. Park Avenue	<u>\$3,000,000.00</u>		
Total Land	<u>\$3,000,000.00</u>		
Total General fixed assets		<u>\$3,000,000.00</u>	
Total Assets			<u><u>\$6,572,721.77</u></u>
Liabilities			
Rental deposits		<u>\$12,503.47</u>	
Total Liabilities			\$12,503.47
Equity			
Fund balances			
Reserve-Capital Improvements		\$11,408.08	
Reserve-Rothstein Scholarship		\$6,512.71	
Reserve-VISA World Points		\$11,000.00	
Reserve-OPEB Trust		\$1,347.94	
Reserve-Center Donations		\$21,608.47	
Unreserved-undesignated		\$875,106.66	
General Fund-Current Yr Earni		\$280,735.77	
General Fund-Historical Eamin		<u>\$5,352,498.67</u>	
Total Equity			\$6,560,218.30
Total Liability & Equity			<u><u>\$6,572,721.77</u></u>