

**FRIENDSHIP HEIGHTS VILLAGE COUNCIL  
MONTHLY ACCOUNTING REPORTS  
AS OF APRIL 30, 2025**

**General Fund**

Cash on Hand—End of last fiscal year	2,239,263
Receipts—Operations not including reimbursements	
Subtotal	2,559,547
Disbursements—Operations including reimbursements	
Fiscal year to date	(2,154,042)
Total Cash on Hand General Fund 4/30/25	<b><u>2,644,768</u></b>

**Capital Improvements Fund**

Cash on Hand—End of last fiscal year	897,371
Receipts—Fiscal year to date	39,458
Disbursements—Fiscal year to date	<u>(42,744)</u>
Total Cash on Hand Capital Improvements Fund 4/30/25	<b><u>894,085</u></b>

**OPEB Trust Fund Reserve**

Cash on Hand—End of last fiscal year	1.459
Receipts—Fiscal year to date	66
Disbursements—Fiscal year to date	<u>(.00)</u>
Total Cash on Hand OPEB Trust Fund Reserve 4/30/25	<b><u>1,525</u></b>

# Friendship Heights Village Council

## Profit & Loss (Budget Analysis)

### April 2025

	Actual	Budget	\$ Difference
<b>Income</b>			
<b>4-0000 REVENUES</b>			
4-1100 Property Taxes	\$1,192	\$0	\$1,192
4-2200 Gasoline-Highway Taxes	\$0	\$8,083	(\$8,083)
4-3000 Permits & Licenses	\$293	\$625	(\$332)
4-4100 Rentals-Community Center	(\$9)	\$417	(\$426)
4-4200 Programs-Community Center	\$147	\$1,500	(\$1,353)
4-5000 Parking Violations	\$25,538	\$22,917	\$2,621
4-6000 4602 Rental Income	\$3,500	\$3,000	\$500
4-7000 Newsletter Income	\$1,978	\$2,500	(\$522)
4-9500 Interest Income	\$13,489	\$10,000	\$3,489
<b>Total 4-0000 REVENUES</b>	<b>\$46,126</b>	<b>\$49,042</b>	<b>(\$2,915)</b>
<b>Expenses</b>			
<b>6-1000 GENERAL GOVERNMENT</b>			
6-1010 Elections	\$0	\$6,500	(\$6,500)
6-1020 Financial Admin & Acctg.	\$527	\$250	\$277
6-1030 Administrative Costs	\$374	\$1,417	(\$1,042)
6-1040 Memberships	\$55	\$1,167	(\$1,112)
6-1045 Conference/Travel/Training Exp	\$3,375	\$2,500	\$875
6-1050 Legal Counsel	\$1,551	\$3,333	(\$1,782)
6-1080 Salaries	\$66,796	\$67,833	(\$1,038)
6-1090 Health & life insurance	\$21,834	\$19,752	\$2,082
6-1100 FICA	\$5,512	\$5,167	\$345
6-1115 Retirement Contribution	\$5,129	\$5,417	(\$288)
6-1120 Xerox Copiers	\$575	\$583	(\$8)
6-1130 Aquarium/Indoor Plants	\$984	\$967	\$17
6-1140 Heating & cooling maint	\$0	\$1,739	(\$1,739)
6-1150 Building security maint	\$0	\$833	(\$833)
6-1200 Telephone & utilities	\$2,727	\$4,167	(\$1,440)
6-1210 Hospitality & special events	\$0	\$250	(\$250)
6-1220 Equipment & supplies	\$1,391	\$1,000	\$391
6-1230 Office & building furniture	\$0	\$167	(\$167)
6-1240 4608 N. Park Avenue	\$1,987	\$417	\$1,570
6-1250 4602 N. Park maintenance	\$285	\$1,000	(\$715)
6-1260 IT Website/Equip/Supplies/Support	\$2,313	\$10,860	(\$8,547)
6-1270 Center maint & repairs	\$585	\$3,333	(\$2,748)
6-1280 Contracted Maintenance service	\$139	\$5,000	(\$4,861)
6-1290 Art Curator Contract	\$600	\$600	\$0
6-1295 New Initiatives	\$0	\$333	(\$333)
<b>Total 6-1000 GENERAL GOVERNMENT</b>	<b>\$116,738</b>	<b>\$144,584</b>	<b>(\$27,845)</b>
<b>6-3000 PUBLIC SAFETY</b>			
6-3100 Security patrol contract	\$5,628	\$7,583	(\$1,955)
6-3200 Police Field Office	\$77	\$83	(\$6)

**Friendship Heights Village Council**  
**Profit & Loss (Budget Analysis)**  
**April 2025**

6-3400 Police Patrol	\$0	\$14,583	(\$14,583)
<b>Total 6-3000 PUBLIC SAFETY</b>	<b>\$5,705</b>	<b>\$22,250</b>	<b>(\$16,545)</b>
<b>6-4000 PUBLIC WORKS</b>			
6-4100 Bus contract	\$42,507	\$43,750	(\$1,243)
6-4250 Sidewalk maintenance	\$0	\$625	(\$625)
6-4400 Waste collection	\$1,415	\$1,500	(\$85)
6-4500 Recycling	\$106	\$417	(\$311)
6-4600 Street lighting	\$700	\$1,250	(\$550)
6-4700 Street signs	\$825	\$667	\$158
<b>Total 6-4000 PUBLIC WORKS</b>	<b>\$45,553</b>	<b>\$48,208</b>	<b>(\$2,655)</b>
<b>6-5000 HEALTH/EDUCATION/SOCIAL SRV</b>			
6-5200 Health & social services	\$880	\$1,000	(\$120)
<b>Total 6-5000 HEALTH/EDUCATION/SOCIAL SRV</b>	<b>\$880</b>	<b>\$1,000</b>	<b>(\$120)</b>
<b>6-7000 RECREATION AND PARKS</b>			
6-7120 Lecture fees	\$0	\$833	(\$833)
6-7130 Musicians fees	\$2,367	\$2,500	(\$133)
6-7140 Instructors fees	(\$2,362)		(\$2,362)
6-7150 Trip fees	\$423	\$250	\$173
6-7160 Art & theme shows	\$0	\$250	(\$250)
6-7180 Consumable supplies	\$420	\$167	\$254
6-7200 Lunches, brunches, etc.	\$756	\$833	(\$77)
6-7230 Center special events	\$3,769	\$10,000	(\$6,231)
6-7250 Reading room materials	\$980	\$417	\$563
6-7280 Village newsletter	\$2,802	\$2,708	\$94
6-7290 Village Parks-electricity	\$0	\$125	(\$125)
6-7300 Village Parks-water	\$115	\$1,875	(\$1,760)
6-7320 Village Parks-light maint	\$0	\$167	(\$167)
6-7330 Village Parks-furniture	\$430	\$667	(\$236)
6-7440 Village Parks-Walk Maint	\$0	\$583	(\$583)
6-7480 Village Parks-landscaping	\$7,477	\$10,000	(\$2,523)
6-7490 Arborist	\$1,400	\$1,250	\$150
<b>Total 6-7000 RECREATION AND PARKS</b>	<b>\$18,578</b>	<b>\$32,625</b>	<b>(\$14,047)</b>
<b>Total Expenses</b>	<b>\$187,454</b>	<b>\$248,667</b>	<b>(\$61,213)</b>
<b>Net Income</b>	<b>(\$141,328)</b>	<b>(\$199,625)</b>	<b>\$58,298</b>

**Friendship Heights Village Council**  
**Budget vs. Actuals: Budget**  
**July 2024 - April 2025**

	Actual	Budget	\$ Difference	Budget
<b>Income</b>				
<b>4-0000 REVENUES</b>				
4-1100 Property Taxes	\$645,296	\$660,000	(\$14,704)	\$660,000
4-2100 Income Taxes	\$1,159,515	\$897,000	\$262,515	\$1,398,000
4-2200 Gasoline-Highway Taxes	\$74,570	\$80,833	(\$6,264)	\$97,000
4-3000 Permits & Licenses	\$8,918	\$6,250	\$2,668	\$7,500
4-3500 Municipal Tax Rebate	\$118,938	\$119,000	(\$62)	\$119,000
4-4100 Rentals-Community Center	\$1,935	\$4,167	(\$2,232)	\$5,000
4-4200 Programs-Community Center	\$10,799	\$15,000	(\$4,201)	\$18,000
4-5000 Parking Violations	\$212,609	\$229,167	(\$16,557)	\$275,000
4-6000 4602 Rental Income	\$37,500	\$30,000	\$7,500	\$36,000
4-7000 Newsletter Income	\$19,825	\$25,000	(\$5,175)	\$30,000
4-8800 Other Income	\$36,718	\$0	\$36,718	\$0
4-9500 Interest Income	\$106,697	\$100,000	\$6,697	\$120,000
<b>Total 4-0000 REVENUES</b>	<b>\$2,433,319</b>	<b>\$2,166,417</b>	<b>\$266,902</b>	<b>\$2,765,500</b>
<b>Expenses</b>				
<b>6-1000 GENERAL GOVERNMENT</b>				
6-1010 Elections	\$0	\$13,000	(\$13,000)	\$13,000
6-1020 Financial Admin & Acctg.	\$10,565	\$11,500	(\$935)	\$12,000
6-1030 Administrative Costs	\$6,508	\$14,167	(\$7,659)	\$17,000
6-1040 Memberships	\$8,598	\$11,667	(\$3,068)	\$14,000
6-1045 Conference/Travel/Training Exp	\$23,280	\$25,000	(\$1,720)	\$30,000
6-1050 Legal Counsel	\$37,671	\$33,333	\$4,338	\$40,000
6-1080 Salaries	\$668,997	\$678,333	(\$9,336)	\$814,000
6-1090 Health & life insurance	\$202,657	\$197,518	\$5,139	\$237,021
6-1100 FICA	\$53,132	\$51,667	\$1,466	\$62,000
6-1115 Retirement Contribution	\$51,313	\$54,167	(\$2,854)	\$65,000
6-1120 Xerox Copiers	\$6,236	\$5,833	\$403	\$7,000
6-1130 Aquarium/Indoor Plants	\$9,965	\$9,667	\$298	\$11,600
6-1140 Heating & cooling maint	\$5,216	\$7,000	(\$1,784)	\$7,000
6-1150 Building security maint	\$8,704	\$8,333	\$371	\$10,000
6-1190 Building & general liab ins	\$11,213	\$12,040	(\$827)	\$12,040
6-1200 Telephone & utilities	\$41,108	\$41,667	(\$558)	\$50,000
6-1210 Hospitality & special events	\$3,186	\$2,500	\$686	\$3,000
6-1220 Equipment & supplies	\$11,663	\$10,000	\$1,663	\$12,000
6-1230 Office & building furniture	\$0	\$1,667	(\$1,667)	\$2,000
6-1240 4608 N. Park Avenue	\$7,776	\$4,167	\$3,610	\$5,000
6-1250 4602 N. Park maintenance	\$6,221	\$10,000	(\$3,779)	\$12,000
6-1260 IT Website/Equip/Supplies/Support	\$30,795	\$34,440	(\$3,645)	\$38,000
6-1270 Center maint & repairs	\$36,399	\$33,333	\$3,066	\$40,000
6-1280 Contracted Maintenance service	\$14,430	\$18,890	(\$4,460)	\$20,000
6-1290 Art Curator Contract	\$6,000	\$6,000	\$0	\$7,200
6-1295 New Initiatives	\$0	\$3,333	(\$3,333)	\$4,000
<b>Total 6-1000 GENERAL GOVERNMENT</b>	<b>\$1,261,635</b>	<b>\$1,299,221</b>	<b>(\$37,586)</b>	<b>\$1,544,861</b>
<b>6-3000 PUBLIC SAFETY</b>				
6-3100 Security patrol contract	\$58,819	\$75,833	(\$17,014)	\$91,000
6-3200 Police Field Office	\$807	\$833	(\$26)	\$1,000
6-3400 Police Patrol	\$78,591	\$145,833	(\$67,243)	\$175,000
<b>Total 6-3000 PUBLIC SAFETY</b>	<b>\$138,217</b>	<b>\$222,500</b>	<b>(\$84,283)</b>	<b>\$267,000</b>
<b>6-4000 PUBLIC WORKS</b>				
6-4100 Bus contract	\$425,370	\$437,500	(\$12,130)	\$525,000

**Friendship Heights Village Council**  
**Budget vs. Actuals: Budget**  
**July 2024 - April 2025**

6-4200 Street maintenance	\$8,766	\$0	\$8,766	\$5,000
6-4250 Sidewalk maintenance	\$1,275	\$6,250	(\$4,975)	\$7,500
6-4300 Snow removal	\$40,384	\$35,000	\$5,384	\$35,000
6-4400 Waste collection	\$14,152	\$15,000	(\$848)	\$18,000
6-4500 Recycling	\$3,424	\$4,167	(\$743)	\$5,000
6-4600 Street lighting	\$8,873	\$12,500	(\$3,627)	\$15,000
6-4700 Street signs	\$1,650	\$6,667	(\$5,017)	\$8,000
6-4800 Trees	\$0	\$5,000	(\$5,000)	\$10,000
<b>Total 6-4000 PUBLIC WORKS</b>	<b>\$503,895</b>	<b>\$522,083</b>	<b>(\$18,189)</b>	<b>\$628,500</b>
<b>6-5000 HEALTH/EDUCATION/SOCIAL SRV</b>				
6-5200 Health & social services	\$10,205	\$10,000	\$205	\$12,000
<b>Total 6-5000 HEALTH/EDUCATION/SOCIAL SRV</b>	<b>\$10,205</b>	<b>\$10,000</b>	<b>\$205</b>	<b>\$12,000</b>
<b>6-7000 RECREATION AND PARKS</b>				
6-7120 Lecture fees	\$2,270	\$8,333	(\$6,063)	\$10,000
6-7130 Musicians fees	\$21,010	\$25,000	(\$3,990)	\$30,000
6-7140 Instructors fees	(\$9,537)	\$0	(\$9,537)	\$0
6-7150 Trip fees	\$4,292	\$2,500	\$1,792	\$3,000
6-7160 Art & theme shows	\$1,601	\$2,500	(\$899)	\$3,000
6-7180 Consumable supplies	\$2,212	\$1,667	\$545	\$2,000
6-7190 Art supplies	\$157	\$0	\$157	\$0
6-7200 Lunches, brunches, etc.	\$6,851	\$8,333	(\$1,482)	\$10,000
6-7230 Center special events	\$23,299	\$35,000	(\$11,701)	\$35,000
6-7250 Reading room materials	\$3,761	\$4,167	(\$406)	\$5,000
6-7280 Village newsletter	\$27,415	\$27,083	\$332	\$32,500
6-7290 Village Parks-electricity	\$1,039	\$1,250	(\$211)	\$1,500
6-7300 Village Parks-water	\$10,478	\$11,250	(\$772)	\$15,000
6-7310 Village Parks-fount maint	\$11,142	\$15,000	(\$3,858)	\$20,000
6-7320 Village Parks-light maint	\$0	\$1,667	(\$1,667)	\$2,000
6-7330 Village Parks-furniture	\$430	\$1,333	(\$903)	\$2,000
6-7440 Village Parks-Walk Maint	\$0	\$5,833	(\$5,833)	\$7,000
6-7450 Art Fund	\$225	\$0	\$225	\$0
6-7480 Village Parks-landscaping	\$74,762	\$100,000	(\$25,238)	\$120,000
6-7490 Arborist	\$11,940	\$12,500	(\$560)	\$15,000
<b>Total 6-7000 RECREATION AND PARKS</b>	<b>\$193,347</b>	<b>\$263,417</b>	<b>(\$70,069)</b>	<b>\$313,000</b>
<b>Total Expenses</b>	<b>\$2,107,299</b>	<b>\$2,317,221</b>	<b>(\$209,922)</b>	<b>\$2,765,361</b>
<b>Net Income</b>	<b>\$326,020</b>	<b>(\$150,804)</b>	<b>\$476,824</b>	<b>\$139</b>

Account QuickReport  
 Friendship Heights Village Council  
 July 1, 2024-April 30, 2025

DISTRIBUTION ACCOUNT	TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	LINE DESCRIPTION	ACCOUNT FULL NAME	CLEARED	AMOUNT	BALANCE
1-2500 MLGIP - Cap. Improvement Fund									
Beginning Balance									897,370.93
1-2500 MLGIP - Cap. Improvement Fund	07/01/2024	Journal Entry	45		Record July 2024 Interest	1-2500 MLGIP - Cap. Improvement Fund	Reconciled	4,018.82	901,387.75
1-2500 MLGIP - Cap. Improvement Fund	07/23/2024	Transfer			Transfer to Operating account for Capital Improvement expense-Multiservices-A/C installation	1-2500 MLGIP - Cap. Improvement Fund	Reconciled	-	874,712.00
1-2500 MLGIP - Cap. Improvement Fund	07/31/2024	Journal Entry	INTEREST		Interest Earned	1-2500 MLGIP - Cap. Improvement Fund	Reconciled	26,875.75	878,773.35
1-2500 MLGIP - Cap. Improvement Fund	08/30/2024	Journal Entry	INTEREST		Interest Earned	1-2500 MLGIP - Cap. Improvement Fund	Reconciled	4,081.35	882,745.12
1-2500 MLGIP - Cap. Improvement Fund	09/30/2024	Journal Entry	INTEREST		Interest Earned	1-2500 MLGIP - Cap. Improvement Fund	Reconciled	3,971.77	886,535.33
1-2500 MLGIP - Cap. Improvement Fund	10/31/2024	Journal Entry	INTEREST		Interest Earned	1-2500 MLGIP - Cap. Improvement Fund	Reconciled	3,790.21	890,221.31
1-2500 MLGIP - Cap. Improvement Fund	11/30/2024	Journal Entry	INTEREST		Interest Earned	1-2500 MLGIP - Cap. Improvement Fund	Reconciled	3,685.98	893,705.36
1-2500 MLGIP - Cap. Improvement Fund	12/31/2024	Journal Entry	INTEREST		Interest Earned	1-2500 MLGIP - Cap. Improvement Fund	Reconciled	3,484.05	897,210.90
1-2500 MLGIP - Cap. Improvement Fund	01/31/2025	Journal Entry	INTEREST		Interest Earned	1-2500 MLGIP - Cap. Improvement Fund	Reconciled	3,505.54	900,608.44
1-2500 MLGIP - Cap. Improvement Fund	02/28/2025	Journal Entry	INTEREST		Interest Earned	1-2500 MLGIP - Cap. Improvement Fund	Reconciled	3,397.54	903,639.32
1-2500 MLGIP - Cap. Improvement Fund	03/18/2025	Transfer			Transfer to cover Page Park expenses paid through the Operating Account	1-2500 MLGIP - Cap. Improvement Fund	Reconciled	3,030.88	887,571.82
1-2500 MLGIP - Cap. Improvement Fund	03/31/2025	Journal Entry	INTEREST		Interest Earned	1-2500 MLGIP - Cap. Improvement Fund	Reconciled	-	16,067.50
1-2500 MLGIP - Cap. Improvement Fund	04/30/2025	Journal Entry	INTEREST		Interest Earned	1-2500 MLGIP - Cap. Improvement Fund	Reconciled	3,355.08	890,926.90
1-2500 MLGIP - Cap. Improvement Fund						1-2500 MLGIP - Cap. Improvement Fund	Reconciled	3,158.72	894,085.62
Total for 1-2500 MLGIP - Cap. Improvement Fund									-
								\$3,285.31	
TOTAL									-
								\$3,285.31	

# Account QuickReport

## Friendship Heights Village Council

July 1, 2024-April 30, 2025

DISTRIBUTION ACCOUNT	TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	LINE DESCRIPTION	ACCOUNT FULL NAME	CLEARED	AMOUNT	BALANCE
-2600 MLGIP - OPEB Reserve									
Beginning Balance									1,458.73
1-2600 MLGIP - OPEB Reserve	07/01/2024	Journal Entry	46		Record July 2024 Interest	1-2600 MLGIP - OPEB Reserve	Reconciled	6.42	1,465.15
1-2600 MLGIP - OPEB Reserve	07/31/2024	Journal Entry	INTEREST		July Interest Earned	1-2600 MLGIP - OPEB Reserve	Reconciled	6.66	1,471.81
1-2600 MLGIP - OPEB Reserve	08/30/2024	Journal Entry	INTEREST		Interest Earned	1-2600 MLGIP - OPEB Reserve	Reconciled	6.65	1,478.46
1-2600 MLGIP - OPEB Reserve	09/30/2024	Journal Entry	INTEREST		Interest Earned	1-2600 MLGIP - OPEB Reserve	Reconciled	6.35	1,484.81
1-2600 MLGIP - OPEB Reserve	10/31/2024	Journal Entry	INTEREST		Interest Earned	1-2600 MLGIP - OPEB Reserve	Reconciled	6.17	1,490.98
1-2600 MLGIP - OPEB Reserve	11/30/2024	Journal Entry	INTEREST		Interest Earned	1-2600 MLGIP - OPEB Reserve	Reconciled	5.84	1,496.82
1-2600 MLGIP - OPEB Reserve	12/31/2024	Journal Entry	INTEREST		Interest Earned	1-2600 MLGIP - OPEB Reserve	Reconciled	5.87	1,502.69
1-2600 MLGIP - OPEB Reserve	01/31/2025	Journal Entry	INTEREST		Interest Earned	1-2600 MLGIP - OPEB Reserve	Reconciled	5.69	1,508.38
1-2600 MLGIP - OPEB Reserve	02/28/2025	Journal Entry	INTEREST		Interest Earned	1-2600 MLGIP - OPEB Reserve	Reconciled	5.08	1,513.46
1-2600 MLGIP - OPEB Reserve	03/31/2025	Journal Entry	INTEREST		Interest Earned	1-2600 MLGIP - OPEB Reserve	Reconciled	5.66	1,519.12
1-2600 MLGIP - OPEB Reserve	04/30/2025	Journal Entry	INTEREST		Interest Earned	1-2600 MLGIP - OPEB Reserve	Reconciled	5.39	1,524.51
Total for 1-2600 MLGIP - OPEB Reserve								\$65.78	
TOTAL								\$65.78	

Account QuickReport  
Friendship Heights Village Council  
July 1, 2024-April 30, 2025

[illegible]



July 1, 2024-April 30, 2025

# Friendship Heights Village Council

## Balance Sheet

### As of April 30, 2025

	<u>Total</u>
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1-1100 Cash on Hand & In banks	
1-1101 Capital Bank - Operating	\$150
1-1140 Petty Cash	\$200
1-1150 MLGIP - Investment Account	\$1,479,841
1-1161 Cantella Bank CD's	\$693,723
1-1170 Peoples Bank-Operating Account	(\$25,390)
1-1175 Peoples Bank - Petty Cash	\$98
1-1180 Peoples Bank - ICS Account	\$496,147
Total 1-1100 Cash on Hand & In banks	<u>\$2,644,768</u>
Total Bank Accounts	<u>\$2,644,768</u>
Total Current Assets	<u>\$2,644,768</u>
Other Assets	
1-2500 MLGIP - Cap. Improvement Fund	\$894,086
1-2600 MLGIP - OPEB Reserve	\$1,525
Total Other Assets	<u>\$895,610</u>
<b>TOTAL ASSETS</b>	<u><b>\$3,540,378</b></u>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2-1700 Rental Deposits	\$13,503
Total Other Current Liabilities	<u>\$13,503</u>
Total Current Liabilities	<u>\$13,503</u>
Total Liabilities	<u>\$13,503</u>
Equity	
3-4000 Reserve Capital Improvements	\$54,459
3-5200 Reserve - OPEB Trust	\$1,525
3-5300 Reserve - Center Donations*	\$101,528
3-5400 Capital Improvements-Expenses**	(\$167,512)
3-8000 Unreserved-Undesignated	(\$2,124,130)
3-9000 General Fund-Current Year Earnings	(\$35,026)
3-9999 General Fund - Historical Earnings	\$5,370,011
Net Income***	<u>\$326,020</u>
Total Equity	<u>\$3,526,875</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u><b>\$3,540,378</b></u>

\*See attached for Donations

\*\*See attached for expenses

\*\*\*Net Income is Current Year Earnings