

**FRIENDSHIP HEIGHTS VILLAGE COUNCIL
MONTHLY ACCOUNTING REPORTS
AS OF JULY 31, 2025**

General Fund

Cash on Hand—End of last fiscal year	3,168,164
Receipts—Operations not including reimbursements Subtotal	65,009
Disbursements—Operations including reimbursements Fiscal year to date	(277,088)
Total Cash on Hand General Fund 7/31/25	<u>2,956,085</u>

Capital Improvements Fund

Cash on Hand—End of last fiscal year	1,648,052
Receipts—Fiscal year to date	6,052
Disbursements—Fiscal year to date	<u>(.00)</u>
Total Cash on Hand Capital Improvements Fund 7/31/25	<u>1,654,104</u>

OPEB Trust Fund Reserve

Cash on Hand—End of last fiscal year	1,536
Receipts—Fiscal year to date	5
Disbursements—Fiscal year to date	<u>(.00)</u>
Total Cash on Hand OPEB Trust Fund Reserve 7/31/25	<u>1,541</u>

**Friendship Heights Village Council
Profit & Loss (Budget Analysis)
Jul-25**

	<u>Actual</u>	<u>Budget</u>	<u>\$ Difference</u>
Income			
4-0000 REVENUES			
4-1100 Property Taxes	\$1,832	\$2,000	(\$168)
4-2100 Income Taxes	\$8,962	\$6,000	\$2,962
4-2200 Gasoline-Highway Taxes	\$17,194	\$8,695	\$8,498
4-3000 Permits & Licenses	\$1,827	\$625	\$1,202
4-4100 Rentals-Community Center	\$2,312	\$417	\$1,895
4-6000 4602 Rental Income	\$3,500	\$3,500	\$0
4-7000 Newsletter Income	\$1,054	\$2,000	(\$946)
4-9500 Interest Income	\$10,627	\$10,833	(\$206)
4-3500 Municipal Tax Rebate	\$0	\$0	\$0
4-4200 Programs-Community Center	\$0	\$1,667	(\$1,667)
4-5000 Parking Violations	\$0	\$20,000	(\$20,000)
Total REVENUES	\$47,309	\$55,737	(\$8,428)
Expenses			
6-1000 GENERAL GOVERNMENT			
6-1010 Elections	\$174	\$0	\$174
6-1020 Financial Admin & Acctg.	\$1,531	\$1,083	\$448
6-1030 Administrative Costs	\$415	\$1,000	(\$585)
6-1045 Conference/Travel/Training Exp	\$328	\$3,000	(\$2,672)
6-1080 Salaries	\$71,293	\$88,000	(\$16,707)
6-1090 Health & life insurance	\$21,560	\$25,442	(\$3,882)
6-1100 FICA	\$5,881	\$5,583	\$298
6-1115 Retirement Contribution	\$5,461	\$5,833	(\$372)
6-1120 Xerox Copiers	\$495	\$750	(\$255)
6-1130 Aquarium/Indoor Plants	\$984	\$1,000	(\$16)
6-1140 Heating & cooling maint	\$1,739	\$2,000	(\$261)
6-1150 Building security maint	\$1,089	\$833	\$255
6-1190 Building & general liab ins	\$11,142	\$12,040	(\$898)
6-1200 Telephone & utilities	\$9,427	\$3,750	\$5,677
6-1220 Equipment & supplies	\$12,836	\$1,083	\$11,753
6-1240 4608 N. Park Avenue	\$290	\$833	(\$543)
6-1260 IT Website/Equip/Supplies/Support	\$7,296	\$7,000	\$296
6-1270 Center maint & repairs	\$115	\$5,000	(\$4,885)
6-1280 Contracted Maintenance service	\$6,333	\$1,833	\$4,500
6-1290 Art Curator Contract	\$600	\$600	\$0
6-1040 Memberships	\$0	\$833	(\$833)

Friendship Heights Village Council
Profit & Loss (Budget Analysis)
Jul-25

	Actual	Budget	\$ Difference
6-1050 Legal Counsel	\$0	\$5,208	(\$5,208)
6-1210 Hospitality & special events	\$0	\$333	(\$333)
6-1230 Office & building furniture	\$0	\$167	(\$167)
6-1250 4602 N. Park maintenance	\$0	\$1,000	(\$1,000)
6-1295 New Initiatives	\$0	\$417	(\$417)
Total for 6-1000 GENERAL GOVERNMENT	\$158,989	\$174,623	(\$15,635)
6-3000 PUBLIC SAFETY			
6-3100 Security patrol contract	\$5,360	\$5,833	(\$473)
6-3200 Police Field Office	\$59	\$83	(\$24)
6-3300 Security vehicle maint	\$0	\$0	\$0
6-3400 Police Patrol	\$0	\$0	\$0
Total for 6-3000 PUBLIC SAFETY	\$5,419	\$5,917	(\$498)
6-4000 PUBLIC WORKS			
6-4100 Bus contract	\$42,507	\$36,250	\$6,257
6-4400 Waste collection	\$1,415	\$1,583	(\$168)
6-4500 Recycling	\$106	\$417	(\$311)
6-4600 Street lighting	\$644	\$1,000	(\$356)
6-4700 Street signs	\$825	\$667	\$158
6-4200 Street maintenance	\$0	\$0	\$0
6-4250 Sidewalk maintenance	\$0	\$625	(\$625)
6-4300 Snow removal	\$0	\$0	\$0
6-4800 Trees	\$0	\$0	\$0
6-4900 Villagescape	\$0	\$0	\$0
Total for 6-4000 PUBLIC WORKS	\$45,498	\$40,542	\$4,956
6-5000 HEALTH/EDUCATION/SOCIAL SRV			
6-5200 Health & social services	\$880	\$1,000	(\$120)
Total for 6-5000 HEALTH/EDUCATION/SOCIAL SRV	\$880	\$1,000	(\$120)
6-7000 RECREATION AND PARKS			
6-7120 Lecture fees	\$100	\$833	(\$733)
6-7130 Musicians fees	\$4,289	\$2,500	\$1,789
6-7140 Instructors fees	(\$188)	\$0	(\$188)
6-7150 Trip fees	\$2,194	\$250	\$1,944
6-7160 Art & theme shows	\$17	\$250	(\$233)
6-7180 Consumable supplies	\$212	\$167	\$45
6-7200 Lunches, brunches, etc.	\$288	\$833	(\$545)
6-7230 Center special events	\$3,200	\$5,000	(\$1,800)
6-7250 Reading room materials	\$621	\$417	\$204

**Friendship Heights Village Council
Profit & Loss (Budget Analysis)
Jul-25**

	<u>Actual</u>	<u>Budget</u>	<u>\$ Difference</u>
6-7280 Village newsletter	\$2,754	\$2,750	\$4
6-7290 Village Parks-electricity	\$121	\$125	(\$4)
6-7300 Village Parks-water	\$1,605	\$1,875	(\$270)
6-7310 Village Parks-fount maint	\$1,640	\$1,417	\$224
6-7480 Village Parks-landscaping	\$7,477	\$10,000	(\$2,523)
6-7490 Arborist	\$1,235	\$1,667	(\$432)
6-7320 Village Parks-light maint	\$0	\$167	(\$167)
6-7330 Village Parks-furniture	\$0	\$667	(\$667)
6-7440 Village Parks-Walk Maint	\$0	\$417	(\$417)
6-7450 Art Fund	\$0	\$0	\$0
Total for 6-7000 RECREATION AND PARKS	\$25,565	\$29,333	(\$3,768)
Total Expenses	\$236,351	\$251,415	(\$15,065)
Net Income	(\$189,042)	(\$195,678)	\$6,636

Account QuickReport
Friendship Heights Village Council
 July 1-31, 2025

DISTRIBUTION ACCOUNT	TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT FULL NAME	CLEARED	AMOUNT	BALANCE
1-2500 MLGIP - Cap. Improvement Fund									
Beginning Balance						1-2500 MLGIP - Cap. Improvement Fund			1,648,052.27
1-2500 MLGIP - Cap. Improvement Fund	07/31/2025	Journal Entry	INTEREST	Interest Eamed		1-2500 MLGIP - Cap. Improvement Fund	Reconciled	6,051.77	1,654,104.04
Total for 1-2500 MLGIP - Cap. Improvement Fund								\$6,051.77	
TOTAL								\$6,051.77	

Acct Quick Report 1-2600
Friendship Heights Village Council
 July 1-31, 2025

TRANSACTION DATE	TRANSACTION TYPE	NUM	MEMO/DESCRIPTION	ACCOUNT FULL NAME	AMOUNT	BALANCE
1-2600 MLGIP - OPEB Reserve						
Beginning Balance				1-2600 MLGIP - OPEB Reserve		1,536
07/31/2025	Journal Entry	INTEREST	Interest Earned	1-2600 MLGIP - OPEB Reserve	6	1,541
Total for 1-2600 MLGIP - OPEB Reserve					\$6	
TOTAL					\$6	

Friendship Heights Village Council
Balance Sheet
As of July 31, 2025

	Total
ASSETS	
Current Assets	
Bank Accounts	
1-1100 Cash on Hand & In banks	
1-1140 Petty Cash	\$152
1-1150 MLGIP - Investment Account	\$1,482,471
1-1161 Cantella Bank CD's	\$702,584
1-1170 Peoples Bank-Operating Account	(\$33,577)
1-1175 Peoples Bank - Petty Cash	\$1,052
1-1180 Peoples Bank - ICS Account	\$803,402
Total 1-1100 Cash on Hand & In banks	\$2,956,085
Total Bank Accounts	\$2,956,085
Total Current Assets	\$2,956,085
Other Assets	
1-2500 MLGIP - Cap. Improvement Fund	\$1,654,104
1-2600 MLGIP - OPEB Reserve	\$1,541
Total Other Assets	\$1,655,645
TOTAL ASSETS	\$4,611,730
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2-1700 Rental & Security Deposits	\$31,203
Total Other Current Liabilities	\$31,203
Total Current Liabilities	\$31,203
Total Liabilities	\$31,203
Equity	
3-4000 Reserve Capital Improvements	\$1,071,770
3-5200 Reserve - OPEB Trust	\$1,541
3-5300 Reserve - Center Donations*	\$101,192
3-5400 Capital Improvements-Expenses**	(\$212,204)
3-8000 Unreserved-Undesignated	(\$2,124,130)
3-9000 General Fund-Current Year Earnings	\$561,538
3-9999 General Fund - Historical Earnings	\$5,369,861
Net Income	(\$189,042)
Total Equity	\$4,580,526
TOTAL LIABILITIES AND EQUITY	\$4,611,730

*SEE ATTACHED LIST FOR DONATIONS

**SEE ATTACHED LIST FOR CAPITAL IMPROVEMENT EXPENSES