



TOWN OF HIGHLAND BEACH

(INCORPORATED 1922)

3243 WALNUT DRIVE

Highland Beach, Maryland 21403

Telephone (443) 837-5184

MAYOR

Crystal Chissell

TREASURER

Ronald L. Stokes, Sr.

COMMISSIONER

Michele Fuller

John P. Goodloe, Jr.

G. William Hunter

Linda Holmes Newton

August 31, 2025

TREASURER'S REPORT 8/01/25 thru 8/31/25

Cash in Bank

PNC-Checking Account

Beginning Balance	\$ 4,969.78
Deposits	\$ 76,036.00
Checks and other deductions	\$ 70,755.97
Outstanding checks	\$ 1,294.25
Ending Balance as of 8/31/25	\$ 8,955.56

PNC-Money Market Account

Beginning Balance	\$230,980.44
Deposits	\$ 1,584.56
Monthly Interest	\$ 409.83
Checks and other deductions	\$ 58,000.66
Ending Balance as of 8/31/25	\$ 174,974.17

Total Cash in Bank as of 8/31/25 **\$ 183,929.73**

Attachments:

Balance Sheet as of 8/31/25

P&L 7/1/25 - 8/31/25

Transaction Report 7/1/25 - 8/31/25

Respectfully Submitted by:

Ronald L. Stokes, Sr.

Treasurer, Town of Highland Beach

Town of Highland Beach
Balance Sheet
 As of August 31, 2025

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
TOHB MONEY MARKET-6596	174,974.17
TOHB CHECKING-6588	8,955.56
Total Checking/Savings	183,929.73
Other Current Assets	
Prepaid / Deposit	1,407.00
Total Other Current Assets	1,407.00
Total Current Assets	185,336.73
TOTAL ASSETS	185,336.73
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	90.00
Total Accounts Payable	90.00
Other Current Liabilities	
Payroll Liabilities	-3.50
Total Other Current Liabilities	-3.50
Total Current Liabilities	86.50
Total Liabilities	86.50
Equity	
Opening Balance Equity	5,011.45
Retained Earnings	253,848.30
Net Income	-73,609.52
Total Equity	185,250.23
TOTAL LIABILITIES & EQUITY	185,336.73

Town of Highland Beach
Profit & Loss
 July through August 2025

	Jul - Aug 25
Ordinary Income/Expense	
Income	
REVENUE	
Interest From Savings	983.67
Franchise Fees & Electric Sale	50.00
Income From Permit Fees	40.00
Personal Withholding Income	0.00
Highway Revenue	0.00
Real Estate Tax Revenue	1,381.56
Total REVENUE	2,455.23
Total Income	2,455.23
Gross Profit	2,455.23
Expense	
CAPITAL EXPENSE	
Bruce Ave Pier Replacement	62,000.00
Total CAPITAL EXPENSE	62,000.00
OPERATING EXPENSES	
Common Areas	
Equipment	119.99
Groundskeeping	1,881.25
Total Common Areas	2,001.24
Traffic Control	
Cameras	800.00
Contract Officers	4,211.75
Total Traffic Control	5,011.75
Roads and Infrastructure	
Street Lights	457.25
Total Roads and Infrastructure	457.25
Building Maintenance	
Guard Booth	
Utilities	28.91
Total Guard Booth	28.91
Pavilion and Sheds	
Utilities	16.28
Total Pavilion and Sheds	16.28
FDMCC	
Utilities	574.41
Total FDMCC	574.41
Town Hall	
Utilities	349.21
Total Town Hall	349.21
Total Building Maintenance	968.81
Administrative	
Administrative Contract Service	518.00
Supplies	119.38
Membership Dues and Training	726.43
Communications	105.60
Insurance	3,662.00
Banking Fees	1.54
Legal	0.00
Payroll Services and Fees	0.00
Accounting Services	492.75
Total Administrative	5,625.70

5:21 PM
09/02/25
Accrual Basis

Town of Highland Beach
Profit & Loss
July through August 2025

	<u>Jul - Aug 25</u>
Total OPERATING EXPENSES	14,064.75
Total Expense	76,064.75
Net Ordinary Income	-73,609.52
Net Income	<u><u>-73,609.52</u></u>

**Town of Highland Beach
Transaction Report
July through August 2025**

Type	Date	Num	Name	Memo	Split	Amount
Ordinary Income/Expense						
Income						
REVENUE						
Interest From Savings						
Deposit	07/31/2025		PNC	Deposit	TOHB MONE...	573.84
Deposit	08/29/2025		PNC	Deposit	TOHB MONE...	409.83
Total Interest From Savings						983.67
Franchise Fees & Electric Sale						
Deposit	08/29/2025		Sol System LLC	Deposit	TOHB MONE...	50.00
Total Franchise Fees & Electric Sale						50.00
Income From Permit Fees						
Deposit	08/06/2025	352		Raym0nd Hunton	TOHB MONE...	40.00
Total Income From Permit Fees						40.00
Personal Withholding Income						
Deposit	07/31/2025		State Income Tax (2)	Deposit	TOHB MONE...	932.94
General Journal	07/31/2025		State Income Tax (2)	FY25 Reversal	Accounts Rec...	-932.94
Total Personal Withholding Income						0.00
Highway Revenue						
Deposit	07/08/2025		State Highway Administration	Deposit	TOHB MONE...	3,714.02
General Journal	07/08/2025		State Highway Admin (Accrual)	FY25 Reversal	Accounts Rec...	-3,714.02
Total Highway Revenue						0.00
Real Estate Tax Revenue						
Deposit	07/10/2025		Anne Arundel County (2)	Deposit	TOHB MONE...	138.30
General Journal	07/10/2025		Anne Arundel County (2)	FY25 Reversal	Accounts Rec...	-138.30
Deposit	08/11/2025		Anne Arundel County (2)	Deposit	TOHB MONE...	1,381.56
Total Real Estate Tax Revenue						1,381.56
Total REVENUE						2,455.23
Total Income						2,455.23
Gross Profit						2,455.23
Expense						
CAPITAL EXPENSE						
Bruce Ave Pier Replacement						
Check	07/22/2025	7250	Chesapeake Pier and Pile	V5872 Common Areas Replace Bruce Ave Pier	TOHB CHECK...	22,000.00
Check	08/04/2025	7251	Chesapeake Pier and Pile	V5873 Replace Bruce Ave Pier Inv#2552-50% co...	TOHB CHECK...	22,000.00
Check	08/06/2025	7254	Chesapeake Pier and Pile	V5874 Replace Bruce Ave Pier Inv#2553-FINAL P...	TOHB CHECK...	0.00
Check	08/11/2025	7254	Chesapeake Pier and Pile	V5875 Replace Bruce Ave Pier Inv#2553-FINAL P...	TOHB CHECK...	18,000.00
Check	08/12/2025	7255	Chesapeake Pier and Pile	V5875 Replace Bruce Ave Pier Inv#2553-FINAL P...	TOHB CHECK...	18,000.00
Deposit	08/12/2025	7254		ck#7254 reversed	TOHB CHECK...	-18,000.00
Total Bruce Ave Pier Replacement						62,000.00
Total CAPITAL EXPENSE						62,000.00
OPERATING EXPENSES						
Common Areas						
Equipment						
Check	08/11/2025	Debit	Amazon	Vxxxx Common Areas Ramp for Bruce Ave Pier	TOHB CHECK...	119.99
Total Equipment						119.99
Groundskeeping						
Check	07/12/2025	7243	Marvin's Landscaping, Inc.	V5867 Common Area - Groundskeeping	TOHB CHECK...	1,881.25
General Journal	07/12/2025		Marvin's Landscaping, Inc.	FY25 Reversal	Accounts Paya...	-1,881.25
Check	08/13/2025	7265	Marvin's Landscaping, Inc.	V5886 Common Area - Groundskeeping	TOHB CHECK...	1,881.25
Total Groundskeeping						1,881.25
Total Common Areas						2,001.24
Traffic Control						
Cameras						
Check	07/12/2025	7234	Smart Security Pros LLC	V5858 Traffic Control - Security Camera Inv#112415	TOHB CHECK...	400.00
Check	08/13/2025	7257	Smart Security Pros LLC	V5877 Traffic Control - Security Camera Inv#112999	TOHB CHECK...	400.00
Total Cameras						800.00
Contract Officers						
Check	07/12/2025	7248	Coleshire Security Services LLC	V5871 Traffic Control 6/6	TOHB CHECK...	138.00
Check	07/12/2025	7248	Coleshire Security Services LLC	V5871 Traffic Control 6/7	TOHB CHECK...	276.00
Check	07/12/2025	7248	Coleshire Security Services LLC	V5871 Traffic Control 6/8	TOHB CHECK...	276.00
Check	07/12/2025	7248	Coleshire Security Services LLC	V5871 Traffic Control 6/13	TOHB CHECK...	138.00
Check	07/12/2025	7248	Coleshire Security Services LLC	V5856 Traffic Control 6/14	TOHB CHECK...	276.00
Check	07/12/2025	7248	Coleshire Security Services LLC	V5871 Traffic Control 6/15	TOHB CHECK...	276.00
Check	07/12/2025	7248	Coleshire Security Services LLC	V5871 Traffic Control 6/19	TOHB CHECK...	672.75
Check	07/12/2025	7248	Coleshire Security Services LLC	V5871 Traffic Control 6/20	TOHB CHECK...	138.00
Check	07/12/2025	7248	Coleshire Security Services LLC	V5871 Traffic Control 6/21	TOHB CHECK...	276.00
Check	07/12/2025	7248	Coleshire Security Services LLC	V5871 Traffic Control 6/22	TOHB CHECK...	276.00
Check	07/12/2025	7248	Coleshire Security Services LLC	V5871 Traffic Control 6/27	TOHB CHECK...	138.00
Check	07/12/2025	7248	Coleshire Security Services LLC	V5871 Traffic Control 6/28	TOHB CHECK...	276.00
Check	07/12/2025	7248	Coleshire Security Services LLC	V5871 Traffic Control 6/29	TOHB CHECK...	276.00
General Journal	07/12/2025		Coleshire Security Services LLC	FY 25 Reversal	Accounts Paya...	-3,342.75
Check	08/13/2025	7269	Coleshire Security Services LLC	V5890 Traffic Control 7/4	TOHB CHECK...	828.00
Check	08/13/2025	7269	Coleshire Security Services LLC	V5890 Traffic Control 7/5	TOHB CHECK...	345.00
Check	08/13/2025	7269	Coleshire Security Services LLC	V5890 Traffic Control 7/6	TOHB CHECK...	345.00
Check	08/13/2025	7269	Coleshire Security Services LLC	V5890 Traffic Control 7/11	TOHB CHECK...	207.00

Type	Date	Num	Name	Memo	Split	Amount
Check	08/13/2025	7269	Coleshire Security Services LLC	V5890 Traffic Control 7/12	TOHB CHECK...	345.00
Check	08/13/2025	7269	Coleshire Security Services LLC	V5890 Traffic Control 7/13	TOHB CHECK...	327.75
Check	08/13/2025	7269	Coleshire Security Services LLC	V5890 Traffic Control 7/18	TOHB CHECK...	207.00
Check	08/13/2025	7269	Coleshire Security Services LLC	V5890 Traffic Control 7/19	TOHB CHECK...	345.00
Check	08/13/2025	7269	Coleshire Security Services LLC	V5890 Traffic Control 7/20	TOHB CHECK...	275.00
Check	08/13/2025	7269	Coleshire Security Services LLC	V5890 Traffic Control 7/25	TOHB CHECK...	207.00
Check	08/13/2025	7269	Coleshire Security Services LLC	V5890 Traffic Control 7/26	TOHB CHECK...	345.00
Check	08/13/2025	7269	Coleshire Security Services LLC	V5890 Traffic Control 7/27	TOHB CHECK...	345.00
Total Contract Officers						4,211.75
Total Traffic Control						5,011.75
Roads and Infrastructure						
Street Lights						
Check	07/12/2025	7240	BGE- Acct 2613110000	V5864 BGE- Acct 2613110000	TOHB CHECK...	457.25
General Journal	07/12/2025		BGE- Acct 2613110000	FY25 Reversal	Accounts Paya...	-457.25
Check	08/13/2025	7262	BGE- Acct 2613110000	V5883 BGE- Acct 2613110000	TOHB CHECK...	457.25
Total Street Lights						457.25
Total Roads and Infrastructure						457.25
Building Maintenance						
Guard Booth						
Utilities						
Check	07/12/2025	7236	BGE- Acct 2328530000	V5861- BGE- Acct 2328530000	TOHB CHECK...	0.00
Check	07/12/2025	7237	BGE- Acct 2328530000	V5861- BGE- Acct 2328530000	TOHB CHECK...	29.20
General Journal	07/12/2025		BGE- Acct 2328530000	FY25 Reversal	Accounts Paya...	-29.20
Check	08/13/2025	7259	BGE- Acct 2328530000	V5880- BGE- Acct 2328530000	TOHB CHECK...	28.91
Total Utilities						28.91
Total Guard Booth						28.91
Pavilion and Sheds						
Utilities						
Check	07/12/2025	7239	BGE-Acct 1747131000	V5863 BGE - Acct 1747131000	TOHB CHECK...	16.28
General Journal	07/12/2025		BGE-Acct 1747131000	FY25 Reversal	Accounts Paya...	-16.28
Check	08/13/2025	7261	BGE-Acct 1747131000	V5882 BGE - Acct 1747131000	TOHB CHECK...	16.28
Total Utilities						16.28
Total Pavilion and Sheds						16.28
FDMCC						
Utilities						
Check	07/12/2025	7235	BGE- Acct 1008802000	V5860- BGE- Acct 1008802000	TOHB CHECK...	87.30
Check	07/12/2025	7249	BGE- Acct 1008802000	V5860- BGE- Acct 1008802000	TOHB CHECK...	0.00
General Journal	07/12/2025		BGE- Acct 1008802000	FY25 Reversal	Accounts Paya...	-87.30
Check	08/13/2025	7258	BGE- Acct 1008802000	V5879- BGE- Acct 1008802000	TOHB CHECK...	127.41
Check	08/13/2025	7271	Anne Arundel County	V5892 Solid Waste acct# 2411-0347-7600 Bill#50...	TOHB CHECK...	426.00
Check	08/13/2025	7272	Anne Arundel County	V5895 Solid Waste acct# 2411-0347-7600-000 Bill...	TOHB CHECK...	21.00
Total Utilities						574.41
Total FDMCC						574.41
Town Hall						
Utilities						
Check	07/12/2025	Debit	Vonage	V5859 TH elavator telephone June 2025	TOHB CHECK...	9.11
Check	07/12/2025	7238	BGE-Acct 3464671000	V5862- BGE-Acct 3464671000	TOHB CHECK...	119.38
General Journal	07/12/2025		Vonage	FY25 Reversal	Accounts Paya...	-9.11
General Journal	07/12/2025		BGE-Acct 3464671000	FY25 Reversal	Accounts Paya...	-119.38
Check	07/12/2025	Debit	Ring Protect Plus	Vxxxx Ring Camera	TOHB CHECK...	105.99
Check	08/05/2025	Debit	Vonage	V5878 TH elavator telephone July 2025	TOHB CHECK...	9.15
Check	08/13/2025	7260	BGE-Acct 3464671000	V5881- BGE-Acct 3464671000	TOHB CHECK...	134.13
Check	08/13/2025	7263	Kings III of America, LLC	V5884 Town Hall Utilities Inv#3130887	TOHB CHECK...	34.94
Check	08/13/2025	7267	Arundel Gas & Water Conditioning Co.	V5888 Town Hall - Utilities	TOHB CHECK...	44.00
Check	08/13/2025	7273	Anne Arundel County	V5894 Solid Waste acct# 2411-0282-0200-001 Bill...	TOHB CHECK...	21.00
Total Utilities						349.21
Total Town Hall						349.21
Total Building Maintenance						968.81
Administrative						
Administrative Contract Service						
Check	07/12/2025	7241	Donald Brown	V5865 Inspect Town Hall & Museum	TOHB CHECK...	80.00
Check	07/12/2025	7241	Donald Brown	V5865 Remove Welcome Sign	TOHB CHECK...	80.00
Check	07/12/2025	7241	Donald Brown	V5865 remove small pier signs and install new sign	TOHB CHECK...	80.00
Check	07/12/2025	7241	Donald Brown	V5865 Spot painting Town Hall	TOHB CHECK...	80.00
Check	07/12/2025	7242	Felton Smith	V5866 Open/close pavillion, Maintain beach chairs	TOHB CHECK...	136.00
Check	07/12/2025	7246	Jerilyn D. Pope	V5870 Adm Contract Services Inv#20250630	TOHB CHECK...	776.25
General Journal	07/12/2025		Donald Brown	FY25 Reversal	Accounts Paya...	-320.00
General Journal	07/12/2025		Felton Smith	FY25 Reversal	Accounts Paya...	-136.00
General Journal	07/12/2025		Jerilyn D. Pope	FY25 Reversal	Accounts Paya...	-776.25
Check	08/13/2025	7264	Felton Smith	V5885 Open/close pavillion, Maintain beach chairs	TOHB CHECK...	248.00
Check	08/13/2025	7268	Jerilyn D. Pope	V5889 Adm Contract Services Inv#20250731	TOHB CHECK...	270.00
Total Administrative Contract Service						518.00
Supplies						
Check	08/14/2025	Debit	Amazon	Vxxxx Admin Supplies Printer Cartridge	TOHB CHECK...	119.38
Total Supplies						119.38

Type	Date	Num	Name	Memo	Split	Amount
Membership Dues and Training						
Check	08/13/2025	7266	Crystal Chissell	V5887 Administrative Supplies	TOHB CHECK...	126.43
Check	08/13/2025	7270	Maryland Municipal League	V5890	TOHB CHECK...	600.00
Total Membership Dues and Training						726.43
Communications						
Check	08/18/2025	Debit	EIG Constant Contact	V5719 EIG Constant Contact	TOHB CHECK...	105.60
Total Communications						105.60
Insurance						
Check	07/12/2025	7244	LGIT (Local Government Insurance Trust)	V5868 Insurance Premium Inv#125602	TOHB CHECK...	3,775.00
Deposit	08/12/2025	63187...	Chesapeake Employer's Insurance	Dividend	TOHB MONE...	-113.00
Total Insurance						3,662.00
Banking Fees						
Check	07/01/2025	Debit	PNC	Service Charge	TOHB MONE...	0.88
Check	08/01/2025	Debit	PNC	Service Charge	TOHB MONE...	0.66
Deposit	08/12/2025		PNC	return of service charge	TOHB CHECK...	-36.00
Check	08/12/2025	Debit	PNC	Overdraft Fee	TOHB CHECK...	36.00
Total Banking Fees						1.54
Legal						
Check	07/12/2025	7245	Alexander & Cleaver	V5869 Legal Services Inv#10639-00000-75300 JAD	TOHB CHECK...	1,050.00
General Journal	07/12/2025		Alexander & Cleaver	FY25 Reversal	Accounts Paya...	-1,050.00
Total Legal						0.00
Payroll Services and Fees						
Check	07/09/2025	Debit	Valley Processing, Inc.	Vxxxx quarterly filing	TOHB CHECK...	100.00
General Journal	07/09/2025		Valley Processing, Inc.	FY25 Reversal	Accounts Paya...	-100.00
Total Payroll Services and Fees						0.00
Accounting Services						
Check	07/11/2025	7233	Ronald L. Stokes, Sr.	V5857 Admin Accounting June 2025 Inv#HBT22	TOHB CHECK...	596.25
General Journal	07/11/2025		Ronald L. Stokes, Sr.	FY25 Reversal	Accounts Paya...	-596.25
Check	08/13/2025	7256	Ronald L. Stokes, Sr.	V5876 Admin Accounting July 2025 Inv#HBT23	TOHB CHECK...	492.75
Total Accounting Services						492.75
Total Administrative						5,625.70
Total OPERATING EXPENSES						14,064.75
Total Expense						76,064.75
Net Ordinary Income						-73,609.52
Net Income						-73,609.52