



oakland mills
we value connections

Oakland Mills Community Association Village Board Meeting Minutes

The Other Barn ~ 5851 Robert Oliver Place ~ Columbia, MD 21045

Board Members: Jonathan Edelson, Chair ~ Lynn-Steven Engelke, Architectural Committee Chair
Bill McCormack Jr., Vice-chair ~ Rebecca Bryant ~ Paul Verchinski
Bageshwar Verma ~ Virginia (Ginny) Thomas, Columbia Council Representative

December 8, 2020

Link to YouTube recording of the December 8, 2020 OMCA Board Meeting:

<https://youtu.be/TbWt4ao4RWw>

OMCA Regular Board Meeting

This meeting was conducted via Zoom remote virtual conferencing due to the Covid-19 pandemic.

Mr. Edelson called the regular meeting of the OMCA Board of Directors to order at 7:05 p.m.

Present: Jonathan Edelson, Board Chair; Lynn Engelke, Architecture Committee Chair; Ginny Thomas, Columbia Council Representative; Rebecca Bryant; Paul Verchinski; Bageshwar Verma; Sandy Cederbaum, Village Manager; Amy Carpenter, Administrative Assistant

Absent: Bill McCormack

Quorum Present: Yes

Also Present: Howard County Council District 2 Aide Ashley Alston; see resident list

Opening of Meeting

- **Ms. Engelke** motioned to approve the November 24, 2020 OMCA Board meeting minutes (ATTACHMENT A). **Mr. Verchinski** seconded, and the motion passed (5-0-0).
- **Ms. Bryant** motioned to approve the December 8, 2020 OMCA Board meeting agenda (ATTACHMENT B). **Ms. Engelke** seconded, and the motion passed (5-0-0).

New Business

HoCo By Design: Community Discussion and Vision for Howard County for the Next 20 years

Mr. Verchinski introduced HoCo by Design, which was the County's update to its General Plan. The Board opened the floor for residents, but no resident asked to speak. The Board discussed the plan. There was a discussion regarding confusion about the different committees and subcommittees and the difference between HoCo by Design, the Housing Affordability Opportunities Taskforce, and CA's New Town Visioning, which Mr. Verchinski addressed. The Board expressed concern that, though the Housing Affordability Opportunities Taskforce consultants had asked for community input, that input was not being factored into the consultants' recommendations. There was also concern that the relationship between housing and schools was not being included in the plan. Another concern was lack of communication between the various committees and subcommittees. There was also discussion about assisted living homes in Columbia and affordable housing units. It was suggested that Board members and residents continue to express their concerns to County leaders.

Vacant Board Seat

Mr. Edelson reviewed the vacant board position and options for filling it. The Board would consider whether to

fill the seat and discuss further at its January 12th Board meeting.

Old Business

Increased Vehicle Speeds throughout Columbia

Howard County Council District 2 Aide Ashley Alston gave an update on County District 2 discussions regarding increased vehicular speeds in the County. She reported that District 2 was working with District 3 to come up with solutions. **Mr. Edelson** mentioned safety at the Stevens Forest roundabout and asked about the speed limit on Stevens Forest Road. Ms. Alston said she would look into it and communicate with Ms. Cederbaum about the issue.

Board Chair Report

Mr. Edelson reported that he would be presenting OMCA's testimony at the County Executive's First FY22 County Budget Citizens Hearing on December 9th. He also reminded community and Board members that there would be no Board meeting on December 22nd due to the holidays.

Columbia Council Representative Report

Ms. Thomas spoke about upcoming opportunities during January and February CA public meetings for residents to speak regarding the CA FY22 budget.

Village Manager Report

Ms. Cederbaum reviewed Oakland Mills' FY21 2nd Quarter Financials (ATTACHMENT C). **Mr. Edelson** motioned to accept Oakland Mills' FY21 2nd Quarter Financials as submitted by the Village Manager. **Ms. Engelke** seconded, and the motion passed (5-0-0). **Mr. Edelson** and **Mr. Verchinski** thanked **Ms. Cederbaum** for her careful planning of and attention to the budget.

Ms. Cederbaum thanked OM Facilities and Events Coordinator Brigitta Warren for organizing the Holiday Donation Drive benefitting the Oakland Mills High School Food Pantry and Columbia Community Care (CCC). She also thanked Ms. Warren's family for helping to deliver the donations. She thanked community members for their generous donations to the drive.

Committee Reports

Architecture Committee

Ms. Engelke reported on RAC meetings and applications for exterior alterations. She thanked Ms. Cederbaum and Ms. Warren for ensuring RAC meetings and applications were well organized.

Board Bulletin Board

Mr. Verchinski said that the BWI Roundtable would be meeting December 15th and shared the topics that would be discussed. He reported that BWI Roundtable would be meeting on a monthly basis.

Ms. Engelke motioned to go into closed session to discuss matters pertaining to employees and personnel. **Mr. Verma** seconded, and the motion passed (5-0-0).

The closed session of the OMCA Board began at 8:38 p.m. and ended at 8:53 p.m.

Mr. Edelson went into the regular open session of the OMCA Board at 8:54 p.m.

Upon return to open session, it was announced that the board discussed and voted on a performance evaluation and compensation of staff.

Mr. Edelson adjourned the regular OMCA Board meeting at 8:54 p.m.

Respectfully submitted: Amy Carpenter, Administrative Assistant



oakland mills
we value connections

Oakland Mills Community Association Village Board Meeting Minutes

The Other Barn ~ 5851 Robert Oliver Place ~ Columbia, MD 21045

Board Members: Jonathan Edelson, Chair ~ Lynn-Steven Engelke, Architectural Committee Chair

Bill McCormack Jr., Vice-chair ~ Rebecca Bryant ~ Paul Verchinski

Bageshwar Verma ~ Virginia (Ginny) Thomas, Columbia Council Representative

November 24, 2020

Link to YouTube recording of the October 13, 2020 OMCA Board Meeting:

<https://youtu.be/7w2FoF5dZR4>

OMCA Regular Board Meeting

This meeting was conducted via Zoom remote virtual conferencing due to the Covid-19 pandemic.

Mr. Edelson called the regular meeting of the OMCA Board of Directors to order at 7:02 p.m.

Present: Jonathan Edelson, Board Chair; Bill McCormack, Board Vice-chair; Lynn Engelke, Architecture Committee Chair; Ginny Thomas, Columbia Council Representative; Rebecca Bryant; Paul Verchinski; Sandy Cederbaum, Village Manager; Amy Carpenter, Administrative Assistant

Absent: Bageshwar Verma

Quorum Present: Yes

Also Present: Howard County Council District 2 Aide Ashley Alston; see resident list

Opening of Meeting

- **Mr. McCormack** motioned to approve the November 10, 2020 OMCA Board meeting minutes (ATTACHMENT A). **Mr. Verchinski** seconded. **Ms. Thomas** asked to amend the minutes. The Board approved the amended minutes (5-0-0).
- **Mr. McCormack** motioned to approve the November 24, 2020 OMCA Board meeting agenda (ATTACHMENT B). **Ms. Engelke** seconded, and the motion passed (5-0-0).

Mr. Edelson read the following statement for the record:

“Section 2.03B of the Oakland Mills Community Association By-laws addresses the removal of Directors due to non-attendance at meetings. I will not read the whole section as our By-laws are published and shared with each Director, but I will cover relevant details for the record.

Director Larry Pretlow II was absent from the consecutive meetings of September 22, 2020; October 13, 2020; October 27, 2020; and November 10, 2020. Our By-laws require that the absence from four consecutive meetings institutes removal proceedings. These proceedings begin with preparation of a notice from the Village Manager to the Director, signed by one of the remaining Directors in good standing.

Our Village Manager prepared this notice following the November 10, 2020 meeting and brought it to me for signature on November 12, 2020. After getting my signature, she mailed it to the last known address on November 12, 2020.

Per our By-laws: ‘A Director notified and directed to show cause pursuant to this section may within 10 days of the date of the notice submit a written response or a written request for hearing before the remaining Directors, which shall be mailed to the Board of Directors in care of the Village Office. A request for hearing shall be granted and the hearing shall be scheduled at the convenience of all concerned, but no later than 30 days after the request is received. Failure by a Director to submit a written response to the notice or to request a hearing within the prescribed time period, or a determination by a majority of the remaining Directors upon consideration of the Director's response that he or she has failed to advance sufficient cause for retention on the Board at Directors, shall effect the Director's removal with no further action required by the Board of Directors or members of the Association.’

Mr. Pretlow did not request a hearing with the Board of Directors within the time period prescribed by our By-laws. Therefore, without further action required by the remainder of the Board, he is removed from his position as a Director of the Oakland Mills Community Association. We will discuss filling the vacant Director position at an upcoming meeting.”

Resident Remarks

Resident Lena Kennedy expressed disappointment that a Board member had suggested barricading CA Open Space to prevent usage of the land for Symphony of Lights. Ms. Kennedy shared a petition to allow the 2020 Symphony of Lights to continue. **Ms. Bryant** asked how many of the signatures were from OM residents. Ms. Kennedy said she did not know.

Howard County Council District 2 Aide Ashley Alston wished the Board members and residents happy holidays and reminded them that if they had any questions or concerns, they could contact her.

New Business

Request for CA Zoning Consultants to Offer Suggestions About Oakland Mills Village Center Area

Ms. Thomas reviewed her suggestion that the Board might be interested in requesting CA’s New Town Zoning consultants offer suggestions on the Oakland Mills Village Center. She said that the consultants were impressed that Oakland Mills was the only village that had secured a market study using CA and County funding. The consultants would be putting this in their report. **Ms. Thomas** confirmed that no further action was required by the Board.

Old Business

OMCA Testimony for County Executive’s First FY22 Citizens Budget Hearing

Mr. Edelson reviewed the draft of OMCA’s testimony for County Executive Calvin Ball’s First FY22 Citizens Budget Hearing (ATTACHMENT C). He shared changes recommended by the Oakland Mills Education Committee just prior to the OMCA Board meeting. Documents from the County regarding deferred maintenance at OMHS and OMMS as well as county-wide data on deferred HVAC maintenance at HCPSS schools were also added as attachments to the testimony. Mr. McCormack suggested that the part of the testimony regarding Deferred School Maintenance include the issue of the costs of deferred maintenance nearing the costs to rebuild. The Board agreed to add this into the testimony. **Mr. McCormack** motioned to approve the draft testimony for the County Executive’s First FY22 Citizens Budget Hearing. **Mr. Verchinski** seconded, and the motion passed (5-0-0).

Increased Vehicle Speeds throughout Columbia

Mr. Edelson invited resident Jim Alvey to share his concerns regarding increased vehicle speeds throughout Columbia. Mr. Alvey discussed the issue and said that he had reached out to County Executive Ball and had not received an answer. He had also reached out to **Ms. Thomas**, who had been supportive. The Howard County

Police Department had also been responsive. HCPD recommended that citizens write down the license plate numbers of speeding/reckless vehicles and report them to the police. HCPD said that action would be taken on those reports. A discussion ensued. **Mr. Edelson** suggested sending letters of concern to Howard County Districts 2 and 3 Councilmembers and to County Executive Ball. It was also suggested that HCPD and other County organizations should be copied on those letters. Short term solutions included traffic enforcement measures such as resident reports, speed cameras, and increased police presence. Long term solutions included stricter County laws and street designs that discouraged speeding.

Board Chair Report

Mr. Edelson reported on a Housing Opportunities Taskforce virtual meeting he attended the previous week along with Mr. Verchinski and Oakland Mills residents John DiTomasso and Phil Engelke. Mr. Edelson, Mr. Verchinski, and Mr. DiTomasso stressed the importance of considering school data when studying housing.

Mr. Edelson reported that he and Ms. Cederbaum had met with Columbia Community Care at the Stevens Forest Neighborhood Center. The organization would be signing an agreement to use space at the neighborhood center for food distribution on Wednesday afternoons/evenings and Saturday mornings/afternoons.

Columbia Council Representative Report

Ms. Thomas updated the Board on the Housing Taskforce. She reminded the Board and residents that CA would be holding public hearings in January and February about the CA budget and that CA would vote on the budget in late February. Ms. Thomas mentioned that she would like CA to reach out to the County and State for funding for CA open space property and services used by both residents and non-residents such as lake dredging, pond maintenance, etc. Ms. Thomas also updated the Board on the search for a new CA president. Mr. Verchinski recommended that the advertisement for a new president be included in local publications and social media.

Village Manager Report

Ms. Cederbaum gave details on safety measures for Columbia Community Care at the Stevens Forest Neighborhood Center. She reported on OMCA's upcoming Holiday Donation Drive on December 5th outside The Other Barn from 9:30 a.m. to 12:00 p.m. She updated the Board on tenants at OM's neighborhood centers and announced a virtual Lively Arts for Little Ones concert on Saturday, January 9, 2021.

Committee Reports

Architecture Committee

Ms. Engelke reported on RAC meetings and applications for exterior alterations.

BWI Metroplex

Mr. Verchinski gave an update on flight paths and new leadership for the BWI Metroplex Roundtable.

Board Bulletin Board

Board members wished residents and each other happy holidays.

Mr. McCormack suggested creating an OMCA traffic committee with Jim Alvey as chair. He discussed the Housing Committee Taskforce and thanked OM Board members for attending the taskforce meetings. He said the last Housing Taskforce meeting would be December 3rd. He said that he had talked with former OMCA covenant advisor Bob Bellamy who said he had noticed that OM homes were looking well-maintained. **Mr. McCormack** also said that a friend of his who knew website design had complemented OMCA's website.

Mr. Edelson agreed that OM neighborhoods were looking good.

Mr. Edelson adjourned the regular OMCA Board meeting at 8:54 p.m.

Respectfully submitted: Amy Carpenter, Administrative Assistant

DRAFT



oakland mills
we value connections

**Oakland Mills Community Association
Village Board**

The Other Barn ~ 5851 Robert Oliver Place ~ Columbia, MD 21045

Board Members: Jonathan Edelson, Chair; Bill McCormack Jr., Vice-Chair

Lynn-Steven Engelke, Architecture Committee Chair;

Rebecca Bryant, Paul Verchinski, Bageshwar Verma

Columbia Council Representative: Virginia (Ginny) Thomas

**Oakland Mills Board of Directors Meeting
Tuesday, December 8, 2020 – 7 p.m.**

Oakland Mills Community Association is inviting you to a scheduled Zoom meeting.

Topic: Oakland Mills Board of Directors _Dec. 8, 2020

Time: Dec 8, 2020 07:00 PM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/86047847446>

Meeting ID: 860 4784 7446

One tap mobile

+13017158592,,86047847446# US (Washington D.C)

Dial by your location

+1 301 715 8592 US (Washington D.C)

Meeting ID: 860 4784 7446

Find your local number: <https://us02web.zoom.us/u/kcUucn2fLq>

You may join the meeting beginning at 6:50 p.m. You will be placed in a “waiting room” and zoom host will admit. All participant’s audio will be muted upon “entry”.

7:00 p.m.

Opening of meeting

Approve Minutes from November 24, 2020 Board Meeting

Approve Agenda for December 8, 2020 Board Meeting

7:05 p.m.

Resident Remarks, 3-minute remarks

Please note that remarks relating to HoCo By Design should be given during that portion of the meeting and be 3 minutes in length. All other resident remarks may be given during Resident Remarks.

Please note that meeting attendee’s audio is muted. If you wish to participate in Resident Remarks please “raise your hand” which is one of the options available for participants and appears as an icon on the screen.

7:15 p.m.

NEW BUSINESS (65 min)

**HoCo By Design: Community Discussion and Vision for Howard County for the next 20 years
Community and Board Discussion (60 min)**

OMCA Vacant Board Seat, Board Discussion (5 min)

**8:20 p.m. OLD BUSINESS
Increased Vehicle Speed, update (5 min)**

8:25 p.m. Board Chair Report, Jonathan Edelson (10min)

**8:35 p.m. Columbia Council Rep. Report, Virginia (Ginny) Thomas (10 min)
Vice-Chair of the Columbia Association Board of Directors
CA Budget Schedule; Virtual Town Hall**

**8:45 p.m. Village Manager Report, Sandy Cederbaum (10 min)
FY21 2nd Quarter Financial Statements, Discussion and Vote
Operations Update**

**8:55 p.m. Committee Reports (5 min)
Architecture, Lynn Engelke, Chair (5 min)**

9:00 p.m. Board Bulletin Board (5 min)

9:05 p.m. Adjourn

9:05 p.m. Closed session – Board to meet in closed session to discuss issues related to personnel.

The December 22, 2020 Board Meeting has been canceled

Input cells

Village: Oakland Mills
 Fiscal Year: FY21
 Quarter: 2
 Date Prepared: 20-Nov-20

STATEMENTS OF FINANCIAL POSITION
May 1 - October 31

	<u>FY21</u>	<u>FY20</u>	<u>Variance</u>
<u>ASSETS</u>			
CASH AT END OF PERIOD:			
Cash (Petty Cash)	100	100	0
Cash (Checking Accounts)	141,187	123,083	18,104
Cash (Savings Accounts)	97,904	195,033	(97,129)
Short term investments	20,581	20,522	59
Total Cash and Investments	259,771	338,738	(78,967)
Accounts Receivable	877	5,448	(4,571)
Loan Receivable	0	0	0
Prepaid Expenses	50	0	50
Inventory	0	0	0
Other Current Assets	927	5,448	(4,521)
Furniture, Fixtures and Leasehold Improvements	108,510	107,041	1,469
Accumulated Depreciation	(98,801)	(95,735)	(3,066)
Net Furniture and Fixtures	9,709	11,306	(1,597)
TOTAL ASSETS	270,407	355,492	(85,085)
<u>LIABILITIES AND NET ASSETS</u>			
Accounts Payable	2,119	6,379	(4,260)
Amount Payable to CA for excess cash reserves	534	0	534
Security Deposits	12,865	20,565	(7,700)
Sales Tax	0	0	0
Deferred Revenue - CA	0	96,524	(96,524)
Deferred Revenue - Other	4,279	3,106	1,173
Accrued Liabilities - Payroll	3,620	21,106	(17,486)
Accrued Liabilities - Other	22,666	19,772	2,895
Long Term Debt Due Within 1 Year	10,000	0	10,000
Subtotal - Short Term Liabilities	56,083	167,452	(111,368)
Long Term Debt Due After 1 Year	0	0	0
Unrestricted Net Assets:			
Beginning of year	163,826	140,474	23,352
Increase/(Decrease) in Unrestricted Net Assets for Year	50,499	47,567	2,932
Net Assets - Year-to-Date	214,324	188,041	26,284
TOTAL LIABILITIES & NET ASSETS	270,408	355,492	(85,084)

Village: Oakland Mills
 Fiscal Year: FY21
 Quarter: 2
 Date Prepared: 20-Nov-20

SUMMARY STATEMENTS OF ACTIVITIES
May 1 - October 31

	Actual Quarter	YTD Actual	YTD Budget	Variance	YTD Prior Year
REVENUES					
1 CA Annual Charge Share	92,128	185,075	185,076	(0)	203,169
2 Lease & Rental	5,305	5,955	4,050	1,905	132,485
3 Tuition & Enrollment	0	0	0	0	0
4 Interest	12	27	30	(3)	31
5 Special Events	50	50	0	50	11,268
6 Fees	0	58	0	58	166
7 Miscellaneous	10,635	11,555	11,280	275	1,502
8 Gain/loss on Disposal of Asset	0	0	0	0	0
Total Revenue	<u>108,130</u>	<u>202,721</u>	<u>200,436</u>	<u>2,286</u>	<u>348,620</u>
EXPENSES					
9 Staff Salaries	43,572	83,004	83,432	(428)	154,610
10 Janitorial Wages	0	0	150	(150)	3,395
11 Contract Labor	0	0	65	(65)	58
12 Payroll Benefits	13,743	18,585	13,164	5,421	28,926
13 Payroll Taxes	2,937	5,449	5,512	(63)	12,163
14 Janitorial Expense	2,357	5,343	7,840	(2,497)	22,879
15 Fees	2,578	4,126	7,447	(3,321)	14,630
16 Operating Expenses	3,069	5,252	6,160	(908)	1,938
17 Business Expenses	0	0	300	(300)	316
18 Insurance	6,973	8,613	12,500	(3,887)	4,988
19 Advertising	1,602	3,204	3,100	104	2,670
20 Newsletter	0	0	0	0	11,280
21 Other Printing	287	287	0	287	57
22 Donations/Contributions	0	0	0	0	55
23 Special Events	0	0	150	(150)	11,053
24 Taxes	0	0	720	(720)	90
25 Utilities	4,555	8,827	11,545	(2,718)	17,859
26 Repairs & Maintenance	4,847	6,617	7,013	(396)	12,216
27 Furniture & Fixtures	1,694	1,694	1,083	611	173
28 Total Expenses Before Depreciation	<u>88,215</u>	<u>151,000</u>	<u>160,181</u>	<u>(9,181)</u>	<u>299,356</u>
29 Depreciation	611	1,222	1,222	0	1,697
30 Total Expenses	<u>88,827</u>	<u>152,223</u>	<u>161,403</u>	<u>(9,180)</u>	<u>301,053</u>
Increase/(Decrease) in Unrestricted Net Assets	<u>19,304</u>	<u>50,499</u>	<u>39,033</u>	<u>11,466</u>	<u>47,567</u>

Input cells

Village: Oakland Mills
 Fiscal Year: FY21
 Quarter: 2
 Date Prepared: 20-Nov-20

DETAILED STATEMENTS OF ACTIVITIES
May 1 - October 31

	Actual Quarter	YTD Actual	YTD Budget	Variance	YTD Prior Year
REVENUES					
1 CA Annual Charge Share	92,128	185,075	185,076	(0)	203,169
A. CA Base Annual Charge Share	85,140	171,099	171,100	(0)	179,308
B. CA Medical Reimbursement	6,613	13,226	13,226	(0)	12,990
C. Other CA Reimbursement	375	750	750	0	750
D. Payment to CA for excess cash reserves	0	0	0	0	10,121
2 Lease & Rental	5,305	5,955	4,050	1,905	132,485
A. Room Rentals	1,605	1,705	200	1,505	124,213
B. Leases	3,700	4,250	3,850	400	3,832
C. Retained Deposits	0	0	0	0	4,440
3 Tuition & Enrollment	0	0	0	0	0
A. Classes	0	0	0	0	0
B. Camps	0	0	0	0	0
C. Other	0	0	0	0	0
4 Interest	12	27	30	(3)	31
5 Special Events	50	50	0	50	11,268
6 Fees	0	58	0	58	166
A. Copier	0	0	0	0	14
B. Late Fees	0	8	0	8	24
C. Postage	0	0	0	0	0
D. Notary	0	0	0	0	69
E. Other	0	50	0	50	59
7 Miscellaneous	10,635	11,555	11,280	275	1,502
A. Sales	635	1,555	1,280	275	1,502
B. Newsletter Ads	0	0	0	0	0
C. Catering/Food Service	0	0	0	0	0
D. Other	10,000	10,000	10,000	0	0
8 Gain/loss on Disposal of Asset	0	0	0	0	0
Total Income	108,130	202,721	200,436	2,286	348,620

Village: Oakland Mills
 Fiscal Year: FY21
 Quarter: 2

DETAILED STATEMENTS OF ACTIVITIES
May 1 - October 31

	Actual Quarter	YTD Actual	YTD Budget	Variance	YTD Prior Year
<u>EXPENSES</u>					
9 Staff Salaries	43,572	83,004	83,432	(428)	154,610
10 Janitorial Wages	0	0	150	(150)	3,395
11 Contract Labor		0	65	(65)	58
12 Payroll Benefits	13,743	18,585	13,164	5,421	28,926
13 Payroll Taxes	2,937	5,449	5,512	(63)	12,163
14 Janitorial Expense	2,357	5,343	7,840	(2,497)	22,879
A. Cleaning Service	1,720	4,391	5,780	(1,389)	15,875
B. Setup & Breakdown	257	257	650	(393)	5,760
C. Floors, Carpets and Windows	250	250	200	50	0
D. Supplies	130	445	1,210	(765)	1,244
15 Fees	2,578	4,126	7,447	(3,321)	14,630
A. Accounting	1,010	2,020	2,110	(90)	2,450
B. Legal	0	0	1,500	(1,500)	0
C. Performance	0	0	0	0	0
D. Audit	0	0	0	0	7,695
E. Web	70	70	830	(760)	539
F. Other	1,498	2,036	3,007	(971)	3,946
16 Operating Expenses	3,069	5,252	6,160	(908)	1,938
A. Office Supplies	2,191	2,231	2,360	(129)	33
B. Program Supplies	33	33	800	(767)	1,425
C. Cost of Goods Sold	160	220	160	60	315
D. Postage	117	161	100	61	65
E. Staff Development	100	100	30	70	100
F. Catering/Food Service	0	0	0	0	0
G. Other	468	2,506	2,710	(204)	0
17 Business Expenses	0	0	300	(300)	316
A. Mileage	0	0	70	(70)	171
B. Food (Business Meals)	0	0	80	(80)	145
C. Other	0	0	150	(150)	0
18 Insurance	6,973	8,613	12,500	(3,887)	4,988
19 Advertising	1,602	3,204	3,100	104	2,670
20 Newsletter	0	0	0	0	11,280
21 Other Printing	287	287	0	287	57
22 Donations/Contributions	0	0	0	0	55
23 Special Events	0	0	150	(150)	11,053
24 Taxes	0	0	720	(720)	90
25 Utilities	4,555	8,827	11,545	(2,718)	17,859
A. Gas & Electric	2,989	6,348	9,173	(2,825)	15,226
B. Water & Sewer	545	545	630	(85)	932
C. Telephone	1,022	1,935	1,742	193	1,701
26 Repairs & Maintenance	4,847	6,617	7,013	(396)	12,216
A. Building	3,745	4,932	5,125	(193)	10,168
B. Equipment	1,103	1,685	1,888	(203)	2,048
C. Rental	0	0	0	0	0
D. Vandalism	0	0	0	0	0
E. Other	0	0	0	0	0
27 Furniture, Fixtures and Equipment	1,694	1,694	1,083	611	173
28 Total Expenses Before Depreciation	88,215	151,000	160,181	(9,181)	299,356
29 Depreciation	611	1,222	1,222	0	1,697
30 Total Expenses	88,827	152,223	161,403	(9,180)	301,053
Increase/(Decrease) in Unrestricted Net Assets	19,304	50,499	39,033	11,466	47,567

**Oakland Mills Community Association
The Other Barn
5851 Robert Oliver Place
Columbia, MD 21045**

December 4, 2020

TO: Marie Davidson, CPA, CA Senior Internal Auditor
FROM: Sandy Cederbaum, Village Manager, Oakland Mills Community Association
SUBJ: FY21, 2nd Quarter Financials

Revenue:

2. Lease and Rental – One more Other Barn Rental than anticipated.

Expenses:

- 12. Payroll Benefits** – Workers Compensation invoice paid in 2nd quarter and other benefit calculations were not exact when projecting benefits.
- 14. Janitorial Expenses** – less than anticipated cleaning and supplies than anticipated.
- 18. Insurance** – invoices do not match the quarter in which they were budgeted.
- 24. Taxes** – invoice did not match the quarter in which they were budgeted.
- 25. Utilities** – less building use, less utilities expense incurred.
- 27. Furniture and Fixture** – costs for UV Fans in Loft and portable ones for all other rooms