



oakland mills
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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 ~ Rashida George ~ Rena Ross
Virginia (Ginny) Thomas, Columbia Council Representative

March 9, 2021

Link to YouTube recording of the March 9, 2021 OMCA Board Meeting:

https://youtu.be/flq_sE9dgOc

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 7:04 p.m.

Present: Jonathan Edelson, Board Chair; Bill McCormack, Board Vice-chair; Lynn Engelke, Architectural Committee Chair; Ginny Thomas, Columbia Council Representative; Rebecca Bryant (arrived at 7:10); Rena Ross; Sandy Cederbaum, Village Manager; Amy Carpenter, Administrative Assistant

Absent: Rashida George

Quorum Present: Yes

Also Present: Howard County Council District 2 Councilman Dr. Opel Jones, Howard County Council District 2 Aide Ashley Alston, Howard County Council District 2 Special Assistant Michael Harris, Inner Arbor Trust President & CEO Nina Basu. See resident list.

Opening of Meeting

- **Mr. McCormack** motioned to approve the February 23, 2021 OMCA Board meeting minutes (ATTACHMENT A). **Ms. Thomas** seconded, and the motion passed (4-0-0).
- **Mr. McCormack** motioned to approve the March 9, 2021 OMCA Board meeting agenda (ATTACHMENT B). **Ms. Thomas** seconded, and the motion passed (4-0-0).

Mr. Edelson introduced Howard County District 2 Councilman Dr. Opel Jones. Dr. Jones presented certificates of appreciation to Mr. Paul Verchinski and Mr. Bag Verma for their service on the Oakland Mills Community Association Board and to the community. Mr. Verma thanked Dr. Jones for the certificate. Mr. Verchinski was unable to attend due to a scheduling conflict.

New Business

New Concept Plan for Symphony Woods

Inner Arbor Trust President and CEO Nina Basu presented a concept plan for Symphony Woods. Ms. Basu said that the organization was currently seeking funding for the project, including requesting County funding. **Ms. Thomas** congratulated Ms. Basu and the rest of the Inner Arbor Trust team for bringing the plan together. She suggested that the OMCA Board consider writing a letter of support for the plan to the County. The item would be brought back as Old Business at the next Board meeting.

Pedestrian Crossing at Stevens Forest Road & White Acre Road

Ms. Bryant and **Mr. Edelson** spoke about safety issues at the pedestrian crossing for the intersection at Stevens Forest Road and White Acre Road and expanded the discussion to include the pedestrian crossing between Forest Ridge Apartments and the OM Village Center. **Mr. Edelson** mentioned the streetscape project that was presented to the community several years ago for Stevens Forest Road between the intersections of Stevens Forest/Camelback/Santiago Roads and the intersection of Stevens Forest/White Acre Roads. The streetscape project had not been completed and needed to be addressed again. The short-term priority was first and foremost the safety of pedestrians/bicyclist crossing Stevens Forest Road through implementation of immediate safety improvements. The long-term priority was to begin advocating with the county for the completion of the streetscape project as a safety improvement as well as an aesthetic and environmental improvement.

Mr. Edelson agreed to contact the County Traffic Engineer for more information. OM Public Space Advisory Committee Chair Warren Wortman said he would discuss with the PSAC the possibility of conducting an informal resident survey on the issue and creating a video that would show pedestrians crossing the roadway.

FY2022 OMCA Budget Draft Discussion

Ms. Cederbaum said that she would be working on the FY22 OMCA Budget, which the Board would review over the next few OMCA Board meetings. **Mr. Edelson** requested that increased budget donations to OMCA schools and community organizations be included in the draft OMCA FY22 Budget. The FY22 Budget discussion would be brought back as Old Business at the next Board meeting.

Board Chair Report

Mr. Edelson reported on safety issues in Oakland Mills. The Board agreed to ask Howard County Police Department, Councilman Dr. Opel Jones, the Howard County Health Department, and other County representatives to discuss the issue at a future Board meeting. Howard County District 2 Special Assistant Michael Harris said he could facilitate a meeting between the Board, HCPD, and County officials. **Ms. Ross** suggested ensuring that parents and other community members were aware of mental health and drug abuse issues facing teens.

Columbia Council Representative Report

Ms. Thomas reported on the CA FY22 Budget, which the CA Board had just approved. She shared an amendment to the budget that included wording that aquatics staff could reopen additional outdoor pools if conditions allowed without needing to wait for additional CA Board authorization. She thanked the Board for its input, which she had used when considering wording for the amendment.

Ms. Thomas also reported on the agenda for the upcoming CA Board meeting, which would include a briefing on cybersecurity and the New Town Planning & Visioning report, which could be found on the CA website. She gave an update on the new CA President search.

The Board discussed with **Ms. Thomas** ways to make the pools more accessible for residents who had difficulty accessing the online registration system.

Village Manager Report

Ms. Cederbaum shared the FY21 3rd Quarter Financial Report (ATTACHMENT C). **Mr. Edelson** asked to consider increasing the amount for donations. **Mr. Edelson** motioned to accept the FY21 3rd Quarter Financial Report as submitted. **Mr. McCormack** seconded, and the motion passed (5-0-0).

Ms. Cederbaum reported that the process was moving along between the annual Farmers Market and Cedar Properties for this year. An outdoor plant sale, shredding event, two swim parties, and OM Cleans at Home were being planned.

Committee Reports

Architecture Committee

Ms. Engelke gave an update on RAC applications and meetings.

Board Bulletin Board

Mr. Edelson said that he had reached out to OMHS Principal Dr. Fink and that Dr. Fink would follow up with HCPSS Grounds personnel about the hill along Thunder Hill Road behind OMHS.

Mr. Edelson adjourned the regular OMCA Board meeting at 8:58 p.m.

Respectfully submitted: Amy Carpenter, Administrative Assistant



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Bill McCormack Jr., Vice-chair ~ Rebecca Bryant ~ Rashida George ~ Rena Ross
Bageshwar Verma ~ Virginia (Ginny) Thomas, Columbia Council Representative

February 23, 2021

Link to YouTube recording of the February 9, 2021 OMCA Board Meeting:

<https://youtu.be/l1tdTJ75hLw>

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, Architectural Committee Chair; Ginny Thomas, Columbia Council Representative; Rebecca Bryant; Rashida George; Rena Ross; Bageshwar Verma; Sandy Cederbaum, Village Manager; Amy Carpenter, Administrative Assistant

Quorum Present: Yes

Also Present: Howard County Council District 2 Aide Ashley Alston

Opening of Meeting

- **Ms. Thomas** motioned to approve the February 9, 2021 OMCA Board meeting minutes (ATTACHMENT A). **Mr. McCormack** seconded, and the motion passed (7-0-0).
- **Ms. Thomas** motioned to approve the February 23, 2021 OMCA Board meeting agenda (ATTACHMENT B). **Mr. McCormack** seconded. **Mr. Edelson** asked that the agenda be amended. The Board voted to approve the amended agenda (7-0-0).

Mr. Verma spoke regarding his resignation from the Board and thanked the members of the Board. **Mr. Edelson, Mr. McCormack,** and **Ms. Cederbaum** spoke concerning Mr. Verma's good character and thanked him for his service. **Mr. Verma** also mentioned the Climate Change Essay Contest that he and Mr. Edelson had been working on before the pandemic.

Old Business

CA Proposed Summer Pool Openings

Mr. Edelson shared a draft letter from OMCA regarding CA's proposed summer pool openings (ATTACHMENT C). Previous to the meeting, Ms. Bryant had drafted the letter with input from Mr. Edelson. A discussion ensued. The Board agreed on the letter as revised during the discussion. Mr. Edelson, Ms. Bryant, and Ms. Cederbaum would review the letter for readability and grammar before sending it to the CA Board.

Board Vacancy Discussion

Mr. Edelson asked if the Board wanted to fill the seat left vacant by Mr. Verma's resignation. A discussion ensued. There was no second to a motion to fill the vacancy. The vacancy would remain unfilled.

Board Chair Report

Mr. Edelson reported on the CA Board's work session held February 18th which he and other village board chairs and managers attended. During the meeting, CA staff presented recommendations and options for village cash reserves. He thanked Ms. Thomas for ensuring that the village board chairs and managers had the opportunity to speak during the meeting. In response to a comment made during the CA Board work session, Mr. Edelson shared a list of items that demonstrated the value that OMCA provided to the village as well as Columbia. He also shared ideas for solutions regarding cash reserves, the CA/Village management contract, and the cap on villages' excess cash.

Mr. Edelson shared stats on percentages of students returning to in-person vs. virtual learning at HCPSS schools.

Columbia Council Representative Report

Ms. Thomas reported that the discussion on cash reserves at the CA work session on February 18th was the beginning of the process and that there would be more opportunities for village/resident input. She also discussed CA budget and income/expense processes and issues. She reported on CA's search for a new President. She said that there continued to be a lifeguard shortage for summer pool openings.

Village Manager Report

Ms. Cederbaum reported that OMCA's 3rd Quarter financials would be available at the next Board meeting. She reminded the Board and community that the OMCA Board Elections Candidate Information Session held virtually on March 1st. She reported that OMCA Facilities & Events Coordinator Brigitta Warren had put together a wedding package for 50 or less guests, in line with current County Covid regulations regarding indoor gathering capacities. Ms. Warren was also working on organizing the annual OMCA Plant Sale to be held in late May.

Committee Reports

Architecture Committee

Ms. Engelke gave an update on RAC applications and meetings.

Public Space Advisory Committee

See ATTACHMENT D.

Board Bulletin Board

Ms. Thomas, Ms. Ross, Ms. Bryant, Ms. George, and Ms. Carpenter thanked Mr. Verma for his service on the Board.

Ms. Cederbaum said that if new Board members Ms. George and Ms. Ross needed information regarding OMCA, that they could contact her.

Mr. Edelson said Howard County's Racial Equity Taskforce would be holding a public hearing on March 4th. He encouraged anyone interested in speaking at the hearing to sign up.

Mr. Verma again thanked the Board and community.

Mr. Edelson adjourned the regular OMCA Board meeting at 9:18 p.m.

Respectfully submitted: Amy Carpenter, Administrative Assistant



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**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, Rashida George, Rena Ross, Bageshwar Verma

Columbia Council Representative: Virginia (Ginny) Thomas

**Oakland Mills Board of Directors Meeting
Tuesday, March 9, 2021 7:00 p.m.**

Topic: Oakland Mills Board of Directors Meeting _ March 9, 2021

Time: Mar 9, 2021 07:00 PM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/82818476606>

Meeting ID: 828 1847 6606

One tap mobile

+13017158592,,82818476606# US (Washington DC)

Dial by your location

+1 301 715 8592 US (Washington DC)

Meeting ID: 828 1847 6606

Find your local number: <https://us02web.zoom.us/j/82818476606>

7:00 p.m.

Opening of meeting

Approve Minutes from February 23, 2021 Board Meeting

Approve Agenda for March 9, 2021 Board Meeting

7:05 p.m.

Resident Remarks, 3-minute remarks (10 min)

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

New Concept Plan for Symphony Woods, Nina Basu, Inner Arbor Trust President/CEO (15 min)

Pedestrian Crossing at Stevens Forest Rd. and Whiteacre Rd., Board Discussion (10 min)

FY 22 OMCA Draft Budget Discussion, Board Discussion (20 min)

8:00 p.m.

Board Chair Report, Jonathan Edelson (10min)

8:10 p.m.

Columbia Council Rep. Report, Virginia (Ginny) Thomas (10 min)

Vice-Chair of the Columbia Association Board of Directors

CA FY 22 budget

CA position on the Inner Arbor Trust Concept Plan

- 8:20 p.m.** **Village Manager Report**, Sandy Cederbaum (10 min)
FY 21 3rd Quarter Financial Report, Discussion, Vote
Financial and Operations Update
Farmers Market update
- 8:30 p.m.** **Committee Reports (5 min)**
Architecture, Lynn Engelke, Chair (5 min)
- 8:35 p.m.** **Board Bulletin Board (5 min)**
- 8:40 p.m.** **Adjourn**

C:\Users\ldherm\OneDrive\Documents\VILLAGE SPREADSHEETTS\OMCA Fin Stmt FY21 Qtr 3.xlsm] Stmt of Financial Pos

Input cells

Village: Oakland Mills
 Fiscal Year: FY21
 Quarter: 3
 Date Prepared: 22-Feb-21

STATEMENTS OF FINANCIAL POSITION
May 1 - January 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)	115,883	126,073	(10,190)
Cash (Savings Accounts)	215,782	176,876	38,906
Short term investments	20,586	20,538	48
Total Cash and Investments	<u>352,351</u>	<u>323,587</u>	<u>28,764</u>
Accounts Receivable	877	887	(10)
Loan Receivable	0	0	0
Prepaid Expenses	50	0	50
Inventory	0	0	0
Other Current Assets	<u>927</u>	<u>887</u>	<u>40</u>
Furniture, Fixtures and Leasehold Improvements	108,510	108,510	0
Accumulated Depreciation	(99,413)	(96,657)	(2,756)
Net Furniture and Fixtures	<u>9,098</u>	<u>11,853</u>	<u>(2,755)</u>
TOTAL ASSETS	<u>362,376</u>	<u>336,327</u>	<u>26,049</u>
<u>LIABILITIES AND NET ASSETS</u>			
Accounts Payable	4,225	1,045	3,180
Amount Payable to CA for excess cash reserves	534	0	534
Security Deposits	13,065	19,315	(6,250)
Sales Tax	0	0	0
Deferred Revenue - CA	77,097	96,524	(19,427)
Deferred Revenue - Other	18,967	9,519	9,448
Accrued Liabilities - Payroll	9,119	13,810	(4,691)
Accrued Liabilities - Other	20,194	19,510	684
Long Term Debt Due Within 1 Year	0	0	0
Subtotal - Short Term Liabilities	<u>143,201</u>	<u>159,723</u>	<u>(16,522)</u>
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	<u>55,350</u>	<u>36,130</u>	<u>19,219</u>
Net Assets - Year-to-Date	<u>219,175</u>	<u>176,604</u>	<u>42,571</u>
TOTAL LIABILITIES & NET ASSETS	<u>362,376</u>	<u>336,327</u>	<u>26,049</u>

Village: Oakland Mills
 Fiscal Year: FY21
 Quarter: 3
 Date Prepared: 22-Feb-21

SUMMARY STATEMENTS OF ACTIVITIES
May 1 - January 31

	<u>Actual Quarter</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>Variance</u>	<u>YTD Prior Year</u>
<u>REVENUES</u>					
1 CA Annual Charge Share	77,097	262,172	262,172	(1)	299,693
2 Lease & Rental	4,460	10,415	11,525	(1,110)	152,761
3 Tuition & Enrollment	0	0	0	0	0
4 Interest	5	32	45	(13)	47
5 Special Events	0	50	100	(50)	16,595
6 Fees	0	58	0	58	253
7 Miscellaneous	475	12,030	11,640	390	1,822
8 Gain/loss on Disposal of Asset	0	0	200	(200)	0
Total Revenue	<u>82,037</u>	<u>284,758</u>	<u>285,682</u>	<u>(925)</u>	<u>471,170</u>
<u>EXPENSES</u>					
9 Staff Salaries	44,472	127,476	136,716	(9,240)	235,003
10 Janitorial Wages	0	0	300	(300)	4,014
11 Contract Labor	0	0	130	(130)	58
12 Payroll Benefits	8,298	26,883	23,082	3,801	31,654
13 Payroll Taxes	3,434	8,883	12,906	(4,023) Requires Comment	18,740
14 Janitorial Expense	2,568	7,911	12,695	(4,784) Requires Comment	32,738
15 Fees	3,886	8,012	13,352	(5,340) Requires Comment	18,014
16 Operating Expenses	1,050	6,301	10,980	(4,679) Requires Comment	2,313
17 Business Expenses	106	106	600	(494)	1,894
18 Insurance	0	8,613	12,500	(3,887) Requires Comment	9,369
19 Advertising	1,602	4,806	4,600	206	4,005
20 Newsletter	0	0	0	0	13,160
21 Other Printing	307	593	0	593 Requires Comment	57
22 Donations/Contributions	0	0	750	(750) Requires Comment	7,686
23 Special Events	300	300	300	0	17,587
24 Taxes	26	26	720	(694) Requires Comment	224
25 Utilities	5,040	13,868	18,818	(4,950) Requires Comment	19,513
26 Repairs & Maintenance	5,487	12,104	12,256	(152)	15,156
27 Furniture & Fixtures	0	1,694	2,166	(473)	1,236
28 Total Expenses Before Depreciation	<u>76,575</u>	<u>227,575</u>	<u>262,871</u>	<u>(35,296)</u>	<u>432,421</u>
29 Depreciation	<u>611</u>	<u>1,833</u>	<u>1,833</u>	<u>0</u>	<u>2,619</u>
30 Total Expenses	<u>77,186</u>	<u>229,408</u>	<u>264,704</u>	<u>(35,296)</u>	<u>435,040</u>
Increase/(Decrease) in Unrestricted Net Assets	<u>4,851</u>	<u>55,350</u>	<u>20,978</u>	<u>34,371</u>	<u>36,130</u>

Input cells

Village: Oakland Mills
 Fiscal Year: FY21
 Quarter: 3
 Date Prepared: 22-Feb-21

DETAILED STATEMENTS OF ACTIVITIES

May 1 - January 31

	Actual Quarter	YTD Actual	YTD Budget	Variance	YTD Prior Year
REVENUES					
1 CA Annual Charge Share	77,097	262,172	262,172	(1)	299,693
A. CA Base Annual Charge Share	70,109	241,208	241,209	(1)	268,962
B. CA Medical Reimbursement	6,613	19,839	19,839	(0)	19,485
C. Other CA Reimbursement	375	1,125	1,124	0	1,125
D. Payment to CA for excess cash reserves	0	0	0	0	10,121
2 Lease & Rental	4,460	10,415	11,525	(1,110)	152,761
A. Room Rentals	(570)	1,135	3,600	(2,465)	141,991
B. Leases	5,030	9,280	7,925	1,355	5,630
C. Retained Deposits	0	0	0	0	5,140
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	5	32	45	(13)	47
5 Special Events	0	50	100	(50)	16,595
6 Fees	0	58	0	58	253
A. Copier	0	0	0	0	16
B. Late Fees	0	8	0	8	46
C. Postage	0	0	0	0	0
D. Notary	0	0	0	0	117
E. Other	0	50	0	50	74
7 Miscellaneous	475	12,030	11,640	390	1,822
A. Sales	475	2,030	1,640	390	1,822
B. Newsletter Ads	0	0	0	0	0
C. Catering/Food Service	0	0	0	0	0
D. Other	0	10,000	10,000	0	0
8 Gain/loss on Disposal of Asset	0	0	200	(200)	0
Total Income	82,037	284,758	285,682	(925)	471,170

Village: Oakland Mills
 Fiscal Year: FY21
 Quarter: 3

DETAILED STATEMENTS OF ACTIVITIES
 May 1 - January 31

	Actual Quarter	YTD Actual	YTD Budget	Variance	YTD Prior Year
EXPENSES					
9 Staff Salaries	44,472	127,476	136,716	(9,240)	235,003
10 Janitorial Wages	0	0	300	(300)	4,014
11 Contract Labor	0	0	130	(130)	58
12 Payroll Benefits	8,298	26,883	23,082	3,801	31,654
13 Payroll Taxes	3,434	8,883	12,906	(4,023)	18,740
14 Janitorial Expense	2,568	7,911	12,695	(4,784)	32,738
A. Cleaning Service	2,075	6,466	8,890	(2,424)	22,938
B. Setup & Breakdown	34	291	1,300	(1,010)	7,112
C. Floors, Carpets and Windows	0	250	400	(150)	0
D. Supplies	460	905	2,105	(1,200)	2,688
15 Fees	3,886	8,012	13,352	(5,340)	18,014
A. Accounting	385	2,905	3,210	(305)	3,040
B. Legal	196	196	3,000	(2,804)	0
C. Performance	0	0	0	0	0
D. Audit	0	0	0	0	7,695
E. Web	30	100	1,660	(1,560)	763
F. Other	2,775	4,811	5,482	(671)	6,516
16 Operating Expenses	1,050	6,301	10,980	(4,679)	2,313
A. Office Supplies	21	2,252	4,680	(2,428)	33
B. Program Supplies	364	397	1,600	(1,203)	1,727
C. Cost of Goods Sold	80	300	260	40	315
D. Postage	106	267	1,000	(733)	138
E. Staff Development	171	271	60	211	100
F. Catering/Food Service	0	0	0	0	0
G. Other	307	2,813	3,380	(567)	0
17 Business Expenses	106	106	600	(494)	1,894
A. Mileage	62	62	140	(78)	343
B. Food (Business Meals)	44	44	160	(116)	1,184
C. Other	0	0	300	(300)	367
18 Insurance	0	8,613	12,500	(3,887)	9,369
19 Advertising	1,602	4,806	4,600	206	4,005
20 Newsletter	0	0	0	0	13,160
21 Other Printing	307	593	0	593	57
22 Donations/Contributions	0	0	750	(750)	7,686
23 Special Events	300	300	300	0	17,587
24 Taxes	26	26	720	(694)	224
25 Utilities	5,040	13,868	18,818	(4,950)	19,513
A. Gas & Electric	3,752	10,100	14,987	(4,887)	15,560
B. Water & Sewer	366	911	1,260	(349)	1,393
C. Telephone	923	2,858	2,571	287	2,560
26 Repairs & Maintenance	5,487	12,104	12,256	(152)	15,156
A. Building	5,135	10,067	9,062	1,005	11,779
B. Equipment	352	2,037	3,194	(1,157)	3,377
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	0	1,694	2,166	(473)	1,236
28 Total Expenses Before Depreciation	76,575	227,575	262,871	(35,296)	432,421
29 Depreciation	611	1,833	1,833	0	2,619
30 Total Expenses	77,186	229,408	264,704	(35,296)	435,040
Increase/(Decrease) in Unrestricted Net Assets	4,851	55,350	20,978	34,371	36,130

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

March 5, 2021

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

Expenses:

13. **Payroll Taxes:** Percentage calculation for budget is not accurate and accounts for the variance.
14. **Janitorial Expenses** – less than anticipated cleaning and supplies than anticipated.
15. **Fees** – less than anticipated expenses.
16. **Operating Expenses** – less than anticipated expenses.
18. **Insurance** – invoices do not match the quarter in which they were budgeted.
21. **Other Printing** – offsite printing of HOA documents
22. **Donations** – will be disbursed in 4th quarter.
24. **Taxes** – will be paid in 4th quarter
25. **Utilities** – less building use, less utilities expense incurred.