



Oakland Mills Community Association

Village Board Meeting Minutes

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

Board Members: Jonathan Edelson, Chair ~
Bill McCormack Jr., Vice-chair ~ Andrew Mark Fried, AC Chair ~
Paulette Pettiford-Thomas ~ Warren Wortman
Karin Emery, Columbia Council Representative

June 11, 2024

OMCA REGULAR BOARD MEETING

This meeting was hybrid, held in-person at The Other Barn and virtually on Zoom.

Link to YouTube recording of the June 11, 2024 OMCA Board Meeting:

<https://youtu.be/FsRcKkP9JA4>

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

Present: Jonathan Edelson, Board Chair; Andrew Mark Fried, AC Chair; Karin Emery, Columbia Council Representative; Paulette Pettiford-Thomas; Warren Wortman; Brigitta Warren, Village Manager; Amy Carpenter, Administrative Assistant.

Absent: Bill McCormack

Quorum Present: Yes

Also Present: Columbia Association Community Projects & Services Project Liaison Marty Oltmanns; Howard County Executive's Strategic Outreach Coordinator Vikki Garcia; Howard County Council District 2 Aide Ashley Alston; see resident list.

Opening of Meeting

- **Mr. Wortman** motioned to approve the May 28, 2024 OMCA Board Meeting minutes (ATTACHMENT A). **Mr. Fried** seconded, and the motion passed (4-0-0).
- **Mr. Wortman** motioned to approve the June 11, 2024 Board Meeting agenda (ATTACHMENT B). **Mr. Fried** seconded, and the agenda was approved (4-0-0).

Resident Remarks

Unless otherwise noted, the following remarks were from residents of Columbia Pointe, and all remarks refer to Columbia Pointe.

Gwen Armillino said that the apartment management at Columbia Pointe was not responding to residents. She listed additional complaints about a broken trash compactor, security, and sewage in the basement.

Mr. Edelson explained the village board's role pertaining to apartments in Oakland Mills. The village could hold apartment complexes accountable for their exteriors but had no power over management and

ownership of properties. The Board could, however, advocate for apartment residents and also point them in the right direction for help with issues.

Cassandra Burra expressed concerns about gas leaks on the property. The Howard County Office of Consumer Protection had not been able to help with some other issues.

Melissa Light added that residents paid amenity fees but that those amenities were not available. The complex also had an exclusive contract with an internet provider.

John Lewis added complaints about exterior door entry security and potholes in the parking lot/lanes.

Leandara Vereen said that the complex was conducting asbestos removal but that, other than signs being put up, management had not communicated further about the project.

Jenna Kane listed further issues, including a broken A/C and extended water shut-offs without notification.

Additional residents shared concerns about a dryer lint trap that had not been replaced in months and accessibility after the front door was locked at 5:00 p.m. Any resident in a wheelchair would not have access to ramps to get into the building at that time.

Liam Allen spoke about being charged for the complex's internet package after officially opting out of it.

Many residents complained about trash build up around the outside dumpsters. Trash pick-up had gone from 2-3 times a week to once a week, and contractor dumpsters were overfilled.

Edward Medina listed similar issues to those above.

Lara Natario said that the gas bill had quadrupled without explanation. Another resident, Lisa Swary, said she had received no response to her inquiries about the gas bill increase.

Ebony Jones added that contractors left trash in apartments after completing their work. Another resident complained about human feces being left in her trash can after contractors left, which management promised to remove but did not.

The Erbes expressed concern about several issues, including management's attitude toward residents.

Richard Selby added an issue with a leaking toilet that maintenance did not fix for months, which created black mold and floor integrity issues.

Jake Burdett, member of the Howard County Rent Stabilization Coalition, asked for advocacy for tenants who lived in Oakland Mills.

Cameron Shojaei spoke about mold issues.

Jim Gray added additional details about management's attitude toward residents.

Mohammad Mansoori also spoke about A/C issues and problems with mice infestation. His smoke detector had been removed by maintenance and had not been replaced in four months.

Marcus Grant said that issues with the apartment were preventing him from having his son stay with him. A resident said that her door lock was broken and was fixed, but she was not informed that a new lock had been installed and had no key to get into her apartment until she contacted maintenance.

David Goldberg added that a child had been locked in the gym because the lock broke. Maintenance had not responded, and a resident had to unscrew the lock to get the child out. Other residents had also been locked in the gym.

Luke Mem (sp?) said that maintenance tickets had been cancelled or resolved without being addressed. He had an open wire in his apartment and gas issues with his oven.

Ms. Pettiford-Thomas suggested forming an OMCA tenant committee. The discussion would be brought back as old business at an upcoming Board meeting.

Mr. Edelson summarized actions the tenants could take to address issues:

- Call 911 for emergency issues.
- Call the fire department for smoke detector and other related issues.
- Call the health department about sewage, mold, HVAC, handicap accessibility, and other related issues.
- Form a tenant association.
- Know hot weather shelters and use them if A/C was broken on hot days.
- Make use of the pools on hot days. Tenants could get a Columbia card, which came with four one-time use passes for the pools Monday through Thursday. After that, a small fee would need to be paid for pool entrance.

Residents gave the Board contact information for the apartment owners and management.

The County Executive's new Strategic Outreach Coordinator, Vikki Garcia, was present during the remarks and said she would follow up with the County about the issues shared.

New Business

CA Liaison Update

Columbia Association Community Projects and Services Project Liaison Marty Oltmanns shared his update about CA (ATTACHMENT C).

Board Chair Report

Mr. Edelson reported that there had been changes in school start times for eleven HCPSS schools, including Oakland Mills Middle School. The new times would mean OMMS would dismiss at the same time as Stevens Forest Elementary School, which would mean continued traffic and pedestrian safety issues. **Mr. Edelson** proposed advocating for a change to the times. He would draft a letter.

CCR Report

Ms. Emery said that Friday would be the last day for interim CA President/CEO Dennis Matthey, who had worked for CA for fifty years. New President/CEO Shawn McInnes would begin his leadership on June 17.

Village Manager Report

Ms. Warren shared the FY24 4th Quarter Financials and Variance Memo (ATTACHMENT D). **Mr. Fried** motioned to approve the FY24 4th Quarter Financials. **Ms. Pettiford-Thomas** seconded, and the motion passed (4-0-0).

Ms. Warren shared her Village Manager's Report (ATTACHMENT E). The village managers would be discussing the management contract the next day and would be meeting with Columbia Association Community Planner Judelle Campbell.

A Howard County Department of Public Works representative would be attending the June 25 Board meeting.

Bulletin Board

Mr. Edelson said that new artificial turf was being installed at OMHS. The school would be closed over the summer for a major HVAC project.

Ms. Emery thanked Ms. Warren and OMCA Facility and Rental Coordinator Ashleigh Jacobs for planning the successful staff and board picnic.

Mr. Wortman said Bike HoCo would be holding its bike corral at the Lakefront 4th of July Fireworks.

Mr. Edelson adjourned the regular OMCA Board meeting at 9:36 p.m.

Respectfully submitted: Amy Carpenter, Administrative Assistant



Oakland Mills Community Association

Village Board Meeting Minutes

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Board Members: Jonathan Edelson, Chair ~
 Bill McCormack Jr., Vice-chair ~ Andrew Mark Fried, AC Chair ~
 Paulette Pettiford-Thomas ~ Warren Wortman
 Karin Emery, Columbia Council Representative

May 28, 2024

OMCA REGULAR BOARD MEETING

This meeting was hybrid, held in-person at The Other Barn and virtually on Zoom.

Link to YouTube recording of the May 28, 2024 OMCA Board Meeting:

https://youtu.be/T1p_uknFIN8

Mr. Edelson called the regular meeting of the OMCA Board of Directors to order at 7:13 p.m.

Present: Jonathan Edelson; Bill McCormack; Andrew Mark Fried; Karin Emery, Columbia Council Representative; Paulette Pettiford-Thomas; Warren Wortman; Amy Carpenter, Administrative Assistant.

Absent: Brigitta Warren

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 May 21, 2024 OMCA Board Meeting minutes (ATTACHMENT A). **Mr. Fried** seconded, and the motion passed (5-0-0).
- **Mr. Wortman** motioned to approve the May 28, 2024 Board Meeting agenda (ATTACHMENT B). **Mr. McCormack** seconded, and the agenda was approved (5-0-0).

Board Chair Report

Mr. Edelson reported that BGE did not have correct information on poles missing at the intersection of Stevens Forest Road and Broken Land Parkway. Howard County Council District 2 Aide Ashley Alston said she would inform the County's contact for BGE.

Mr. Edelson said that sidewalk detour signs for the 7-Eleven construction site were placed incorrectly. Ms. Alston would also follow up on the signs.

The July 9 Board meeting would be canceled due to summer travel schedules.

CCR Report

Ms. Emery reported that the CA board was holding off on the new strategic plan until new CA CEO/President Shawn MacInnes began his tenure.

Ms. Emery reminded the Board of the reception for village managers and board chairs on June 20.

Village Manager Report

See the Village Manager's report (ATTACHMENT C).

Committee Reports

Architecture

Mr. Edelson would continue to sign outstanding applications as the AC chair position transitioned to Mr. Fried.

Education

Mr. Edelson reported on the Stevens Forest Elementary School community schools program. He attended a steering committee meeting and gave input as a community member. SFES would continue to maintain its status as a community school into the next school year.

OMHS would be celebrating its 50th Anniversary on June 7-8, and the Fine Arts Boosters and Cross Country teams would be involved in the 5K run that was part of the celebration.

OMMS band, orchestra, and choir all placed first place at Music in the Parks at Hersheypark. At the OMMS spring concert at OMHS, Senator Clarence Lan and Delegate Jessica Feldmark surprised the music groups with a proclamation from the General Assembly commemorating their sweep.

Public Space

Mr. Wortman reported that the light on Log Chain had been moved, and the corner was safe now. The South Entrance trail that would connect the Downtown Columbia Lakefront to Oakland Mills Road under Highway 29 would be designed in 2025. As a part of the trail, a bike path or lane would be added on Stevens Forest Road leading up from Broken Land Parkway to Parallel Lane. The crosswalk at Route 108 and Red Branch Road was scheduled to be installed in 2025.

The Board discussed parking issues at Blandair Park.

The County had committed to install lights and a pedestrian crossing at Stevens Forest Road and Broken Land Parkway.

Mr. Edelson adjourned the regular OMCA Board meeting at 7:48 p.m.

Respectfully submitted: Amy Carpenter, Administrative Assistant



Oakland Mills Board of Directors Meeting Agenda

Board Members: Jonathan Edelson, Andrew Mark Fried, Bill McCormack Jr, Paulette Pettiford-Thomas, Warren Wortman; **Columbia Council Representative:** Karin Emery

Tuesday, June 11, 2024 – (Revised 6/10/24)

7:00 p.m. Hybrid Meeting

In-person at The Other Barn

5851 Robert Oliver Place, Columbia, MD, 21045

OR Online via Zoom (participation not guaranteed due to possible tech issues):**

Join Zoom Meeting

<https://us02web.zoom.us/j/82741864553>

Meeting ID: 827 4186 4553

Dial by your location

+ 1 301 715 8592 US (Washington DC)

Meeting ID: 827 4186 4553

Find your local number: <https://us02web.zoom.us/u/koA9IEbZg>

Oakland Mills Board of Directors

7:00 p.m.	<p>Opening of Meeting (5 min)</p> <ul style="list-style-type: none"> • Approve Minutes from May 28, 2024 Board Meeting • Approve Agenda for June 11, 2024 Board Meeting 	Jonathan Edelson., Board Chair
7:05 p.m.	<p>Resident Remarks (3 minutes per resident, 10 minutes) 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.</p>	
7:15 p.m.	<p>NEW BUSINESS</p> <ul style="list-style-type: none"> • CA Liaison Update, (15min) 	Marty Oltmanns, CP&S Projects Liaison
7:30 p.m.	<p>Board Chair Report, (10 min)</p>	Jonathan Edelson, Board Chair
7:40 p.m.	<p>Columbia Council Rep Report (10 min)</p>	Karin Emery, CCR Rep
7:50 p.m.	<p>Village Manager Report (10 min)</p>	Brigitta Warren, Village Manager

- FY24 4th Qtr. Financials, Review
- Operations Update

8:00 p.m.

Board Bulletin Board

8:05 p.m.

Adjourn

Upcoming Events

Jazz in the Mills Presents Alison Crockett

Sun. June 23rd, 5pm-7:30pm

Oakland Mills Community Pool Party

Monday, August 5th, 6:30pm-8:30pm

DRAFT

Oakland Mills Team Member Liaison

EXCITING WAYS WE ARE SERVING OUR COMMUNITY

Program Highlights:

- In collaboration with Howard Community College, CA's Sustainability team is hosting Weed Warrior certification training in May. There are over 40 people currently signed up to attend the free two-part training course.
- On May 8th, the Columbia Maryland Archives staff, Erin Berry and Aimee Kirby, installed a permanent display at the Banneker Fire Station for their 55th Anniversary Celebration on Saturday, May 18th. The display showcases collection material from the archive to explore the history of the fire station built by the world-renowned architect Frank O. Gehry.
- On May 18, 2024, twenty-nine entries from the 3rd District of Maryland will be displayed at the Columbia Art Center for the 2024 Youth Congressional Art Show. Congressman John Sarbanes will present the awards at 2 pm alongside Interim President/CEO Dennis Matthey.

Program Highlights:

- Columbia Art Center offered a variety of sampling workshops from April 15 to May 14. Fused Glass Square Bowl, Friday Night Sit, Spin Wheel-Throwing, and Kids & Clay collectively hosted 37 new and returning students.
- The SportsPark has successfully opened the facility for members and guests to enjoy. Despite the rainy season, we still provide an excellent place for family and friends to enjoy outside between the raindrops. Our Midnight Mini Golf "Red Carpet" event brought out some of Columbia's best-dressed and coolest kicks. Attendees are embracing the themes and are loving a great night out.



Organizational Highlights:

- Along with The 3rd, Downtown Columbia Partnership, Howard Hughes, Merriweather Arts and Culture Center, and Columbia Festival of the Arts, Columbia Association is proud to host Juneteenth at the Lakefront on Wednesday, June 19.
- Spring event season has kicked off. CA is working with partners at Downtown Columbia Partnership, Howard Hughes, Howard County Public Schools, and other key institutions on the 8th Annual Books in Bloom and the 3rd Annual AAPPI Festival in Symphony Woods. Expect to see CA showing up meaningfully for the community all summer!
- The Diversity, Equity, Inclusion, and Belonging (DEIB) Committee hosted its second annual Culture Day at the SportsPark. Team members enjoyed food from a local ta

Construction Highlights:

- Community Operations installed two new energy-efficient ductless heat pump units at Amherst House, providing supplemental heat and cooling to the office spaces and reducing overall energy use for the entire space. We also installed a new EV charging station at Amherst House to further our investment in sustainability.
- Sustainability successfully held a community tree planting event at Hopewell Meadow, installing and mulching 58 trees and connecting with the community.
- Open Space has all monumental sign beds planted. The flowers arrived just in time for Mother's Day weekend, and teams were able to install them. Also, all floating islands were planted during the first week of May.
- Facility Services is managing a flooring replacement at the Hawthorn Center and structural repairs and improvements at the Wilde Lake Barn. The renovation and elevator addition at Stonehouse continues.

Construction Highlights:

- Open Space installed the Lakefront Stage the week of May 13 and did a test run with all the equipment on May 22. The first Lakefront Live Event is the May 25th movie night showing “Hairspray.”
- Capital Improvements replaced the stormwater treatment facility under the parking lot at Clary’s Forest Pool.



CA Points of Pride:

- Art Center glass instructor Donna Darcy created a Tree of Inspiration for the Blossoms of Hope show. The tree sculpture was adorned by hand-crafted stained glass heart ornaments for sale to benefit the Claudia Mayer/Tina Broccolino Cancer Resource Center of Howard County General Hospital (CMTBCRC.) Each heart's color represented a type of cancer.



CA Points of Pride:

- After a years-long effort, the Columbia Association Aquatics Department (CA) has achieved Certified Autism Center™ (CAC) designation.
- This certification is awarded by the International Board of Credentialing and Continuing Education Standards (IBCCES), which ensures that autistic individuals and their families receive high-quality care and support. All 23 of CA's outdoor pools are certified. This recognition signifies CA's commitment to building inclusive spaces and programs for autistic and sensory-sensitive individuals and their families. The team completed a comprehensive training and certification process to better understand and welcome these community members. Additionally, IBCCES conducted an onsite review to provide the department with valuable insights on further enhancing their facilities and implementing detailed sensory guides as part of the certification process.



CA Points of Pride:

- After months of collaboration with Oakland Mills residents, Community Operations and the Play Area Work Group provided the draft Cluster Play Area Policy, which the FY24 CA Board approved as the strategic plan for play areas to serve Columbia for the next 20 years.
- Collaborating with the Aquatics Department, Community Operations designed and installed a new shade-covered patio at Kendall Ridge Pool specifically for birthday party rentals that will be replicated at other CA pools.
- General Counsel John Kuchno participated as a panelist in the "How Best to Meet the Press" program before the Bar Association of Baltimore City on April 11.
- Finance and Purchasing are diligently at work during the transition from Fiscal Year 24 to 25. Their behind-the-scenes work is crucial to the entire organization's success and its goals.

Oakland
Mills

Carrie Anne:



**Oakland
Mills**

Questions?:



Photo: Marty Oltmanns



Columbia
Association

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

June 11, 2024

TO: Jackie Tuma, CPA, CFE, CA Director of Audit and Advisory Services Auditor
Andre' Miller, Senior Auditor, Office of Audit and Advisory Services
Dennis Matthey, CA Interim President/CEO

FROM: Brigitta Warren, Village Manager, Oakland Mills Community Association

SUBJ: FY24, 4th Quarter Financial Variance Memo

Revenue:

1. **CA Annual Charge Share:** Budget estimate error.
4. **Interest:** Interest rate increases were not budgeted.
5. **Special Events:** Very successful Jazz in the Mills concerts.

Expenses:

10. **Janitorial Wages:** Recategorized into Janitorial Expense.
11. **Contract Labor:** Bookkeeper has provided additional hours.
12. **Payroll Benefits:** CA overbilled for past employee insurance which made annual benefits less than budgeted.
16. **Operating Expenses:** Less expenses due to less postage since no election was held and election newsletter postage was not needed.
21. **Other Printing:** The election was uncontested, so no election newsletter was needed.
24. **Taxes:** Due to billing schedule.
27. **Furniture, Fixtures and Equipment:** Purchase of new equipment.

Village: OAKLAND MILLS
 Fiscal Year: FY24
 Quarter: 4
 Date Prepared: 30-May-24

Input Cell

SCHEDULE A

BEGINNING CASH

1 Cash and Investments **306,286**

SOURCES OF FUNDS

2 Bank Loans & Other Loans during period (Increases Only)
 a) Loan #1 []
 b) Loan #2 []
 c) Subtotal - Bank Loans & Other Income **0**

3 Total Revenue - Year-to-Date **512,685**

4 Proceeds from Sale of Capital []

5 Subtotal - Funds from all Sources (lines 1 + 2c + 3 + 4) **818,971**

USES OF FUNDS

6 Total Expenses - Year-to-Date 527,270

7 Capital Expenditures Made During Period not Included in Line 6 above []

8 Subtotal - all disbursements (Lines 6 + 7) **527,270**

9 Less Depreciation & Other Non-cash Charges Recorded in Line 6 Above 6,836

10 Disbursements Less Depreciation (Line 8 less Line 9) **520,434**

11 Subtotal - (Line 5 minus Line 10) **298,537**

OTHER CHANGES

12 Other Current Assets - (Increases)/Decreases between 4/30 of current year and 4/30 of prior year (5,424)

13 Short-term Liabilities - Increases/(Decreases) between 4/30 of current year and 4/30 of prior year 25,295

14 Subtotal of changes in current assets and liabilities (Lines 12 + 13) **19,871**

ENDING CASH

15 Cash and Investments **318,408**

Village: OAKLAND MILLS
 Fiscal Year: FY24
 Quarter: 4
 Date Prepared: 30-May-24

SCHEDULE TO COMPUTE CASH RESERVES LIMITATION

1)	Fiscal Year Expenses (exclusive of Depreciation)		<u>520,434</u>
2)	Percentage Calculation *	x	<u>0.20</u>
3)	Operating Reserve		<u><u>104,087</u></u>
4)	Village Association Cash and Investment Accounts:		<u>318,408</u>
5)	Adjustments		
	Accounts Payable	(+)	<u>2,671</u>
	Security Deposits	(+)	<u>24,340</u>
	Sales Tax	(+)	<u>0</u>
	Deferred Revenue - CA	(+)	<u>92,635</u>
	Deferred Revenue - Other	(+)	<u>41,565</u>
	Accrued Liabilites - Payroll	(+)	<u>9,596</u>
	Accrued Liabilites - Other	(+)	<u>17,078</u>
	Accounts Receivable	(--)	<u>(5,424)</u>
	Prepaid Expenses	(--)	<u>0</u>
	Returned Village Contingency Funds	(+)	<u>30,364</u>
	Total Adjustments		<u>212,824</u>
6)	Reserve Account (line 4 minus line 5)		<u><u>105,584</u></u>
7)	Excess Cash Reserves (line 6 minus line 3)		1,497
8)	Audit fee allowance **		<u>2,670</u>
9)	Remittance amounts (Line 7 minus line 8)		<u><u>0</u></u>

* Cash reserves held by each Community Association at the end of the fiscal year should be no more than 20% of the total expenses of the village for that year exclusive of depreciation and capital expenditures.

** Enter 1/3 of anticipated audit fee in Year 1; 2/3 of anticipated audit fee in Year 2; and \$0 in Year 3 (the year the audit is conducted).

Village: OAKLAND MILLS
 Fiscal Year: FY24
 Quarter: 4
 Date Prepared: 30-May-24

STATEMENTS OF FINANCIAL POSITION
May 1 - April 30

	<u>FY24</u>	<u>FY23</u>	<u>Variance</u>
<u>ASSETS</u>			
CASH AT END OF PERIOD:			
Cash (Petty Cash)	100	100	0
Cash (Checking Accounts)	147,619	123,771	23,848
Cash (Savings Accounts)	149,312	161,635	(12,323)
Short term investments	21,378	20,780	598
Total Cash and Investments	318,408	306,286	12,122
Accounts Receivable	5,424	0	5,424
Loan Receivable	0	0	0
Prepaid Expenses	0	0	0
Inventory	0	0	0
Other Current Assets	5,424	0	5,424
Furniture, Fixtures and Leasehold Improvements	131,341	131,341	(0)
Accumulated Depreciation	(118,058)	(111,222)	(6,836)
Net Furniture and Fixtures	13,283	20,119	(6,836)
TOTAL ASSETS	337,115	326,405	10,710
<u>LIABILITIES AND NET ASSETS</u>			
Accounts Payable	2,671	7,748	(5,077)
Amount Payable to CA for excess cash reserves	0	0	0
Security Deposits	24,340	21,590	2,750
Sales Tax	0	0	0
Deferred Revenue - CA	92,635	94,462	(1,827)
Deferred Revenue - Other	41,565	20,530	21,035
Accrued Liabilities - Payroll	9,596	6,672	2,924
Accrued Liabilities - Other	17,078	11,588	5,490
Long Term Debt Due Within 1 Year	0	0	0
Subtotal - Short Term Liabilities	187,884	162,590	25,295
Long Term Debt Due After 1 Year	0	0	0
Unrestricted Net Assets:			
Beginning of year	163,816	199,491	(35,675)
Increase/(Decrease) in Unrestricted Net Assets for Year	(14,585)	(35,675)	21,090
Net Assets - Year-to-Date	149,231	163,816	(14,585)
TOTAL LIABILITIES & NET ASSETS	337,115	326,405	10,710

Village: OAKLAND MILLS
Fiscal Year: FY24
Quarter: 4
Date Prepared: 30-May-24

SUMMARY STATEMENTS OF ACTIVITIES
May 1 - April 30

	<u>Actual Quarter</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>Variance</u>		<u>YTD Prior Year</u>
REVENUES						
1 CA Annual Charge Share	85,711	355,571	377,847	(22,276)	Requires Comment	362,908
2 Lease & Rental	18,255	128,056	165,000	(36,944)		203,207
3 Tuition & Enrollment	0	0	0	0		0
4 Interest	172	598	20	578	Requires Comment	168
5 Special Events	7,295	27,902	16,000	11,902	Requires Comment	15,380
6 Fees	0	0	0	0		18
7 Miscellaneous	258	558	400	158		675
8 Gain/loss on Disposal of Asset	0	0	0	0		0
Total Revenue	<u>111,691</u>	<u>512,685</u>	<u>559,267</u>	<u>(46,582)</u>		<u>582,356</u>
EXPENSES						
9 Staff Salaries	66,543	278,449	305,000	(26,551)		280,464
10 Janitorial Wages	0	0	5,400	(5,400)	Requires Comment	4,531
11 Contract Labor	2,211	10,053	4,000	6,053	Requires Comment	4,097
12 Payroll Benefits	7,723	29,523	45,000	(15,477)	Requires Comment	41,567
13 Payroll Taxes	6,186	23,517	22,000	1,517		22,569
14 Janitorial Expense	6,184	35,771	42,200	(6,429)		39,287
15 Fees	4,639	19,700	26,200	(6,500)		109,136
16 Operating Expenses	1,478	5,113	6,940	(1,827)	Requires Comment	5,138
17 Business Expenses	265	1,133	1,500	(367)		1,802
18 Insurance	0	7,640	9,600	(1,960)		7,149
19 Advertising	265	9,360	10,000	(640)		9,950
20 Newsletter	0	0	0	0		0
21 Other Printing	0	575	6,000	(5,425)	Requires Comment	8,218
22 Donations/Contributions	0	5,000	5,000	0		4,750
23 Special Events	6,229	28,569	25,000	3,569		19,145
24 Taxes	(650)	(235)	600	(835)	Requires Comment	570
25 Utilities	12,591	42,171	35,500	6,671		31,601
26 Repairs & Maintenance	11,117	20,744	21,000	(256)		20,806
27 Furniture & Fixtures	623	3,352	750	2,602	Requires Comment	387
28 Total Expenses Before Depreciation	<u>125,403</u>	<u>520,434</u>	<u>571,690</u>	<u>(51,256)</u>		<u>611,167</u>
29 Depreciation	1,709	6,836	6,836	0		6,864
30 Total Expenses	<u>127,112</u>	<u>527,270</u>	<u>578,526</u>	<u>(51,256)</u>		<u>618,031</u>
Increase/(Decrease) in Unrestricted Net Assets	<u>(15,421)</u>	<u>(14,585)</u>	<u>(19,259)</u>	<u>4,674</u>		<u>(35,675)</u>

Input cells

Village: OAKLAND MILLS
 Fiscal Year: FY24
 Quarter: 4
 Date Prepared: 30-May-24

DETAILED STATEMENTS OF ACTIVITIES
 May 1 - April 30

	Actual Quarter	YTD Actual	YTD Budget	Variance	YTD Prior Year
REVENUES					
1 CA Annual Charge Share	85,711	355,571	377,847	(22,276)	362,908
A. CA Base Annual Charge Share	84,114	336,456	336,454	2	327,188
B. CA Medical Reimbursement	1,183	17,459	39,736	(22,277)	34,032
C. Other CA Reimbursement	414	1,656	1,657	(1)	1,688
D. Payment to CA for excess cash reserves	0	0	0	0	0
2 Lease & Rental	18,255	128,056	165,000	(36,944)	203,207
A. Room Rentals	12,445	100,540	135,000	(34,460)	165,492
B. Leases	2,760	21,871	29,000	(7,129)	36,565
C. Retained Deposits	3,050	5,645	1,000	4,645	1,150
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	172	598	20	578	168
5 Special Events	7,295	27,902	16,000	11,902	15,380
6 Fees	0	0	0	0	18
A. Copier	0	0	0	0	4
B. Late Fees	0	0	0	0	4
C. Postage	0	0	0	0	0
D. Notary	0	0	0	0	9
E. Other	0	0	0	0	0
7 Miscellaneous	258	558	400	158	675
A. Sales	90	390	400	(10)	675
B. Newsletter Ads	0	0	0	0	0
C. Catering/Food Service	0	0	0	0	0
D. Other	168	168	0	168	0
8 Gain/loss on Disposal of Asset	0	0	0	0	0
Total Income	111,691	512,685	559,267	(46,582)	582,356

Village: OAKLAND MILLS
 Fiscal Year: FY24
 Quarter: 4

DETAILED STATEMENTS OF ACTIVITIES
 May 1 - April 30

	Actual Quarter	YTD Actual	YTD Budget	Variance	YTD Prior Year
EXPENSES					
9 Staff Salaries	66,543	278,449	305,000	(26,551)	280,464
10 Janitorial Wages	0	0	5,400	(5,400)	4,531
11 Contract Labor	2,211	10,053	4,000	6,053	4,097
12 Payroll Benefits	7,723	29,523	45,000	(15,477)	41,567
13 Payroll Taxes	6,186	23,517	22,000	1,517	22,569
14 Janitorial Expense	6,184	35,771	42,200	(6,429)	39,287
A. Cleaning Service	5,354	25,535	22,000	3,535	21,560
B. Setup & Breakdown	420	8,153	17,000	(8,847)	15,290
C. Floors, Carpets and Windows	50	248	200	48	212
D. Supplies	360	1,835	3,000	(1,165)	2,225
15 Fees	4,639	19,700	26,200	(6,500)	109,136
A. Accounting	885	3,690	4,500	(810)	4,535
B. Legal	0	2,943	10,000	(7,057)	80,951
C. Performance	0	0	0	0	163
D. Audit	0	0	0	0	8,009
E. Web	1,525	3,702	1,700	2,002	1,600
F. Other	2,229	9,365	10,000	(635)	13,878
16 Operating Expenses	1,478	5,113	6,940	(1,827)	5,138
A. Office Supplies	162	162	0	162	0
B. Program Supplies	576	2,240	2,000	240	2,649
C. Cost of Goods Sold	0	200	140	60	0
D. Postage	444	648	2,700	(2,052)	271
E. Staff Development	67	159	100	59	0
F. Catering/Food Service	0	0	0	0	0
G. Other	229	1,704	2,000	(296)	2,218
17 Business Expenses	265	1,133	1,500	(367)	1,802
A. Mileage	96	532	300	232	156
B. Food (Business Meals)	127	512	1,000	(488)	1,249
C. Other	41	88	200	(112)	397
18 Insurance	0	7,640	9,600	(1,960)	7,149
19 Advertising	265	9,360	10,000	(640)	9,950
20 Newsletter	0	0	0	0	0
21 Other Printing	0	575	6,000	(5,425)	8,218
22 Donations/Contributions	0	5,000	5,000	0	4,750
23 Special Events	6,229	28,569	25,000	3,569	19,145
24 Taxes	(650)	(235)	600	(835)	570
25 Utilities	12,591	42,171	35,500	6,671	31,601
A. Gas & Electric	9,903	33,599	30,000	3,599	26,177
B. Water & Sewer	848	2,413	2,500	(88)	2,289
C. Telephone	1,840	6,159	3,000	3,159	3,135
26 Repairs & Maintenance	11,117	20,744	21,000	(256)	20,806
A. Building	9,240	16,510	16,000	510	17,034
B. Equipment	1,877	4,234	5,000	(766)	3,262
C. Rental	0	0	0	0	511
D. Vandalism	0	0	0	0	0
E. Other	0	0	0	0	0
27 Furniture, Fixtures and Equipment	623	3,352	750	2,602	387
28 Total Expenses Before Depreciation	125,403	520,434	571,690	(51,256)	611,167
29 Depreciation	1,709	6,836	6,836	0	6,864
30 Total Expenses	127,112	527,270	578,526	(51,256)	618,031
Increase/(Decrease) in Unrestricted Net Assets	(15,421)	(14,585)	(19,259)	4,674	(35,675)

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

June 11, 2024

TO: Jackie Tuma, CPA, CFE, CA Director of Audit and Advisory Services Auditor
Andre' Miller, Senior Auditor, Office of Audit and Advisory Services
Dennis Matthey, CA Interim President/CEO

FROM: Brigitta Warren, Village Manager, Oakland Mills Community Association

SUBJ: FY24, 4th Quarter Financial Variance Memo

Revenue:

- 1. CA Annual Charge Share:** Budget estimate error.
- 4. Interest:** Interest rate increases were not budgeted.
- 5. Special Events:** Very successful Jazz in the Mills concerts.

Expenses:

- 10. Janitorial Wages:** Recategorized into Janitorial Expense.
- 11. Contract Labor:** Bookkeeper has provided additional hours.
- 12. Payroll Benefits:** CA initially overbilled for past employee insurance and then refunded the money which made the payroll benefits less than budgeted.
- 16. Operating Expenses:** Less expenses due to less postage since no election was held and election newsletter postage was not needed.
- 21. Other Printing:** The election was uncontested, so no election newsletter was needed.
- 24. Taxes:** Due to billing schedule.
- 27. Furniture, Fixtures and Equipment:** Purchase of new equipment.

Manager's Report
Oakland Mills Community Association
June 11, 2024

Financial:

- Debbi Herman, our accountant, has closed out our FY24 4th Quarter Financials. See attachment.
- There was a discrepancy in the FY25 Qtr. 1 CA payment to OMCA. It has been corrected.

Management Contract:

- The Village Managers will discuss the new management contract at June 12th's Village Manager's meeting in preparation for the first meeting to begin management contract negotiations with Judelle Campbell, Columbia Association Community Planner on Thursday, June 13th.

Event Update:

- Tickets are on sale now for the June 23rd Jazz in the Mills Concert featuring Alison Crockett. Tickets are on sale at The Other Barn and online at Eventbrite.
- Amy is working on the Fall Festival entertainment and our Lively Arts performances for the 2024-2025 season.
- We will be at Stevens Forest Pool for August 5, 2024 Community Pool Party. Tickets will be available in July.

Misc.

- Had many requests for Cul de sac and Block party funds and have begun the reimbursement process.
- Thank you to Ashleigh for her help with the picnic. Thank you to Donna and everyone who helped clean up. It was nice to see everyone. Thank you to everyone who attended.
- Participating in Prepare for Success school supplies drive again. Ashleigh has reached out to get information about how our community, Board, and staff can participate.