

Entity VILLAGE COMMUNITY ASSOCIATIONS
Year FY2021
Format 4Q19_FINANCIAL_REPORT
Currency USD
Date Exported 07-Oct-2020
Units 1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	0	0	0	0.00%
Fees Income	0	0	0	0.00%
Rental Income	0	0	0	0.00%
Sales	0	0	0	0.00%
Gain (Loss) on Fixed Asset Disposals	-91	-101	10	9.90%
Other Income	6	20	-14	-70.00%
Membership Allocations	0	0	0	0.00%
Total Income	-85	-82	-3	-3.66%
Expenses:				
Salary & Wages	0	0	0	-100.00%
Annual Performance Incentives	0	0	0	0.00%
Contract Labor	0	0	0	0.00%
Payroll Taxes	0	0	0	0.00%
Employee Benefits	0	0	0	0.00%
Cost Of Sales	0	0	0	0.00%
Operating Supplies/Expenses	4	21	-17	-80.95%
Insurance	53	30	23	76.67%
Fees-Exp	209	416	-207	-49.76%
Rentals	0	7	-7	-100.00%
Taxes	2	2	0	0.00%
Utilities	7	10	-3	-30.00%
Repairs and Maintenance	124	446	-322	-72.20%
Comm. Assoc. Annual Charge Share Grant	2,991	3,226	-235	-7.28%
Depreciation	1,085	913	172	18.84%
Interest Expense Allocation	85	74	11	14.86%
Alloc. of Customer and Member Services	0	0	0	0.00%
Alloc. of Customer and Member Services-	0	0	0	0.00%
Alloc. of Department's Admin.	0	42	-42	-100.00%
Alloc. of Branding and Media Production	253	228	25	10.96%
Alloc. of Branding and Media Production-	0	0	0	0.00%
Total Operating Expenses	4,813	5,415	-602	-11.12%
Increase/(Decrease) in Net Assets from O	-4,898	-5,496	598	10.88%
Alloc. of Admin. Serv. Expenses	835	963	-128	-13.29%
Non-Operating Exp./Contingencies	0	0	0	0.00%
Increase/(Decrease) in Net Assets	-5,733	-6,459	726	11.24%

Please refer to the "NC Analysis" spreadsheet for other information.

Entity ARCH. RES. COMMITTEE SUMMARY
Year FY2021
Format 4Q19_FINANCIAL_REPORT
Date Exported 07-Oct-2020
Units 1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	0	0	0	0.00%
Fees Income	0	0	0	0.00%
Rental Income	0	0	0	0.00%
Sales	0	0	0	0.00%
Gain (Loss) on Fixed Asset Disposals	0	0	0	0.00%
Other Income	6	17	-11	-64.71%
Membership Allocations	0	0	0	0.00%
Total Income	6	17	-11	-64.71%
Expenses:				
Salary & Wages	0	0	0	0.00%
Annual Performance Incentives	0	0	0	0.00%
Contract Labor	0	0	0	0.00%
Payroll Taxes	0	0	0	0.00%
Employee Benefits	0	0	0	0.00%
Cost Of Sales	0	0	0	0.00%
Operating Supplies/Expenses	0	4	-4	-100.00%
Insurance	0	0	0	0.00%
Fees-Exp	184	272	-88	-32.35%
Rentals	0	0	0	0.00%
Taxes	0	0	0	0.00%
Utilities	0	0	0	0.00%
Repairs and Maintenance	0	0	0	0.00%
Comm. Assoc. Annual Charge Share Grant	0	0	0	0.00%
Depreciation	0	0	0	0.00%
Interest Expense Allocation	0	0	0	0.00%
Alloc. of Customer and Member Services	0	0	0	0.00%
Alloc. of Customer and Member Services-	0	0	0	0.00%
Alloc. of Department's Admin.	0	0	0	0.00%
Alloc. of Branding and Media Production	11	15	-4	-26.67%
Alloc. of Branding and Media Production-	0	0	0	0.00%
Total Operating Expenses	195	292	-97	-33.22%
Increase/(Decrease) in Net Assets from O	-189	-274	85	31.02%
Alloc. of Admin. Serv. Expenses	142	195	-53	-27.18%
Non-Operating Exp./Contingencies	0	0	0	0.00%
Increase/(Decrease) in Net Assets	-331	-469	138	29.42%

Entity COMM SERV BUILD IMPROV SUMMARY
Year FY2021
Format 4Q19_FINANCIAL_REPORT
Date Exported 07-Oct-2020
Units 1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	0.00%
Tuition and Enrollment	0	0	0	0.00%
Direct Memberships	0	0	0	0.00%
Fees Income	0	0	0	0.00%
Rental Income	0	0	0	0.00%
Sales	0	0	0	0.00%
Gain (Loss) on Fixed Asset Disposals	0	0	0	0.00%
Other Income	0	0	0	0.00%
Membership Allocations	0	0	0	0.00%
Total Income	0	0	0	0.00%
Expenses:				
Salary & Wages	0	0	0	-100.00%
Annual Performance Incentives	0	0	0	0.00%
Contract Labor	0	0	0	0.00%
Payroll Taxes	0	0	0	0.00%
Employee Benefits	0	0	0	0.00%
Cost Of Sales	0	0	0	0.00%
Operating Supplies/Expenses	3	16	-13	-81.25%
Insurance	51	29	22	75.86%
Fees-Exp	25	89	-64	-71.91%
Rentals	0	7	-7	-100.00%
Taxes	0	0	0	#DIV/0!
Utilities	6	10	-4	-40.00%
Repairs and Maintenance	124	449	-325	-72.38%
Comm. Assoc. Annual Charge Share Grant	0	0	0	
Depreciation	0	0	0	
Interest Expense Allocation	85	74	11	14.86%
Alloc. of Customer and Member Services	0	0	0	
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	0	42	-42	-100.00%
Alloc. of Branding and Media Production	17	33	-16	-48.48%
Alloc. of Branding and Media Production-	0	0	0	0.00%
Total Operating Expenses	310	751	-441	-58.72%
Increase/(Decrease) in Net Assets from O	-310	-751	441	58.72%
Alloc. of Admin. Serv. Expenses	47	113	-66	-58.41%
Non-Operating Exp./Contingencies	0	0		
Increase/(Decrease) in Net Assets	-357	-863	506	58.63%

Entity VILLAGES SUMMARY
Year FY2021
Format 4Q19_FINANCIAL_REPORT
Date Exported 07-Oct-2020
Units 1000

Description	FY2021 Estimate	FY2019 YTD-Actual	Variance Amount	Variance %
Income:				
Annual Charge	0	0	0	
Tuition and Enrollment	0	0	0	
Direct Memberships	0	0	0	
Fees Income	0	0	0	
Rental Income	0	0	0	
Sales	0	0	0	
Gain (Loss) on Fixed Asset Disposals	-91	-101	10	9.90%
Other Income	0	2	-2	-100.00%
Membership Allocations	0	0	0	
Total Income	-91	-99	8	8.08%
Expenses:				
Salary & Wages	0	0	0	0.00%
Annual Performance Incentives	0	0	0	0.00%
Contract Labor	0	0	0	0.00%
Payroll Taxes	0	0	0	0.00%
Employee Benefits	0	0	0	0.00%
Cost Of Sales	0	0	0	0.00%
Operating Supplies/Expenses	1	1	0	0.00%
Insurance	3	1	2	-200.00%
Fees-Exp	0	54	-54	100.00%
Rentals	0	0	0	
Taxes	2	2	0	0.00%
Utilities	2	0	2	
Repairs and Maintenance	0	-3	3	100.00%
Comm. Assoc. Annual Charge Share Grant	2,991	3,226	-235	-7.28%
Depreciation	1,085	913	172	18.84%
Interest Expense Allocation	0	0	0	
Alloc. of Customer and Member Services	0	0	0	
Alloc. of Customer and Member Services-	0	0	0	
Alloc. of Department's Admin.	0	0	0	
Alloc. of Branding and Media Production	224	179	45	25.14%
Alloc. of Branding and Media Production-	0	0	0	
Total Operating Expenses	4,308	4,373	-65	-1.49%
Increase/(Decrease) in Net Assets from O	-4,399	-4,471	72	1.61%
Alloc. of Admin. Serv. Expenses	646	656	-10	-1.52%
Non-Operating Exp./Contingencies	0	0	0	#DIV/0!
Increase/(Decrease) in Net Assets	-5,045	-5,127	82	1.60%

	Oakland Mills				Harpers Choice			Wilde Lake				Long Reach				Owen Brown	Hickory Ridge	Kings Contrivance		Town Center	Dorsey's Search		River Hill			
	Thunder Hill	Stevens Forest	Talbott Springs	Other Barn	Longfellow	Swansfield	Kahler Hall	Faulkner Ridge	Bryant Woods	Running Brook	Slayton House	Locust Park	Phelps Luck	Jeffers Hill	Stonehouse	Owen Brown	Hawthorn	MacGills Com	Amherst House	Oakland Manor	Linden Hall	Dorsey Search Mtg Room	Claret Hall	River Hill Mtg Room		
Loss on Disposals (if permanent closure) (book value of assets at each facility) [1]	\$48,258	\$64,091	\$19,550	\$470,867	\$267,261	\$45,918	\$805,305	\$31,152	\$191,645	\$60,211	\$1,279,641	\$90,798	\$119,988	\$176,354	\$652,346	\$463,251	\$356,112	\$44,758	\$348,487	\$921,292	\$261,526	\$594,155	\$631,639	\$104,106		
Average Annual Capital Reinvestment Required (based on June 2019 Capital Improvement Plan) - includes some planned renovations	Please refer to the Neighborhood Center study																									
Keep open or close permanently (versus a temporary closure) because too expensive or difficult to reopen, from a maintenance and/or membership/program participation usage? Yes or No	All of these facilities could be closed temporarily, as a number of them have demonstrated through the pandemic. It would not be too expensive or too difficult to reopen them after a temporary closure.																									
Is this a Howard County-wide service?	No. For the most part, these facilities provide Columbia-related services.																									
Is this a service that Howard County provides outside of Columbia?	Howard County provides some community gathering and event spaces in other parts of the county.																									
Credited Open Space?	The two Dorsey's Search buildings are not credited open space. Linden Hall is on land zoned POR, which allows for a wide range of commercial and office use. The Dorsey's Search Meeting Room is on land zoned R-20, which primarily permits residential uses, but allows for community buildings. The Bryant Woods Neighborhood Center is on a parcel with a split-use designation, with most of the parcel designated open space. All other properties are considered open space land uses and contribute to the amount of credited open space.																									
Salvage/redevelopment potential?	The two Dorsey's Search buildings could be sold/redeveloped, without an open space acreage offset. There is also potential for neighborhood centers to be fully converted into private commercial or nonprofit child care centers without changing their use designation.																									
Information presented to CA Board September 2020																										
NOTE: These annual losses are incurred by the village community associations, not CA.																										
	Dorsey's Search	Harpers Choice	Hickory Ridge	Kings Contrivance	Long Reach	Oakland Mills	Owen Brown	River Hill	Town Center	Wilde Lake	Total															
FY20 Revenue from Bldg Mgmt	\$89,814	\$350,791	\$136,626	\$127,080	\$489,384	\$187,738	\$87,781	\$262,033	\$281,123	\$242,145	\$2,254,515															
FY20 Total expenses	\$382,969	\$731,913	\$394,903	\$411,235	\$820,769	\$560,068	\$405,028	\$518,091	\$603,310	\$602,997	\$5,431,283															
Less: Portion of Annual Charge Share used for mission	-\$218,809	-\$231,857	-\$258,508	-\$245,234	-\$297,151	-\$250,989	-\$264,211	-\$215,689	-\$179,619	-\$225,526	-\$2,387,592															
Equals expense for managing facilities	\$164,160	\$500,056	\$136,395	\$166,001	\$523,618	\$309,079	\$140,817	\$302,402	\$423,691	\$377,471	\$3,043,691															
Net inc(loss) for facility mgmt by each village	-\$74,346	-\$149,265	\$231	-\$38,921	-\$34,234	-\$121,341	-\$53,036	-\$40,369	-\$142,568	-\$135,326	-\$789,176															
Information presented to CA Board September 2020																										
NOTE: These annual losses are incurred by the village community associations; see total column for CA's expenses and grand total.																										
	Dorsey's Search	Harpers Choice	Hickory Ridge	Kings Contrivance	Long Reach	Oakland Mills	Owen Brown	River Hill	Town Center	Wilde Lake	Total															
FY20 Revenue from Bldg Mgmt (a)	\$89,814	\$350,791	\$136,626	\$127,080	\$489,384	\$187,738	\$87,781	\$262,033	\$281,123	\$242,145	\$2,254,515															
FY20 Expenses from Bldg Mgmt (b)	-\$164,160	-\$500,056	-\$136,395	-\$166,001	-\$523,618	-\$309,079	-\$140,817	-\$302,402	-\$423,691	-\$377,471	-\$3,043,690															
Net inc(loss) for facility mgmt by each village (c)	-\$74,346	-\$149,265	\$231	-\$38,921	-\$34,234	-\$121,341	-\$53,036	-\$40,369	-\$142,568	-\$135,326	-\$789,175															
(a) Sum of each Village's non-CA Annual Charge Share revenue.												CA's expenses	Depreciation	-\$999,000												
(b) Assumes that the Annual Charge Share for the Villages' core mission is equal to its expenses for its core mission, with all remaining expenses related to facility management.													Repairs & Maintenance	-\$221,000												
(c) Assumptions are conservative; net losses are probably greater.													Interest	-\$70,000												
													Total net loss (villages plus CA):	-\$2,079,175												