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 ~ Dr. Daniel Pierce ~
Karin Emery, Columbia Council Representative

July 28, 2026

OMCA REGULAR BOARD MEETING
This meeting was held on Zoom and at The Other Barn.

Due to illness and other factors, neither Mr. Edelson nor Mr. McCormack could be present to conduct the meeting. **Mr. Edelson** authorized **Ms. Warren** to conduct the meeting.

Ms. Warren called the regular meeting of the OMCA Board of Directors to order at 7:00 p.m.

Present: Andrew Mark Fried, AC Chair; Paulette Pettiford-Thomas; Dr. Daniel Pierce; Karin Emery, Columbia Council Representative; Brigitta Warren, Village Manager; Amy Carpenter, Administrative Assistant.

Absent: Jonathan Edelson; Bill McCormack

Quorum Present: Yes

Also Present: Howard County Executive's Office Community Outreach Coordinator Vikki Garcia

Opening of Meeting

- **Mr. Fried** motioned to approve the July 14, 2026 OMCA Board Meeting minutes (ATTACHMENT A). **Ms. Pettiford-Thomas** seconded, and the motion passed (3-0-0).
- **Mr. Fried** motioned to approve the July 28, 2026 Board Meeting agenda (ATTACHMENT B). **Dr. Pierce** seconded. **Mr. Fried** motioned to amend the agenda to remove the closed session. **Dr. Pierce** seconded. The Board approved the amended agenda (3-0-0).

Old Business
New Town Zoning Update
Ms. Emery said that the New Town Zoning Taskforce had concluded its business in May/June and had made its recommendations, which would be sent to the County Executive and the County Council. Public hearings would be held during which residents could give feedback about the recommendations. **Ms. Emery** emphasized the importance of residents being involved in the feedback since some changes such as density would affect the covenants and deeds of property owners in Oakland Mills.

CCR
Ms. Emery reported that CA had decided to purchase the Headquarters building on Hillside Court and a neighboring building. The neighboring building would be used for a large daycare. **Ms. Emery** questioned the purchases as CA had decided a year ago not to purchase the Headquarters building, and CA had never run a daycare on its own.

Ms. Emery reported that CA was asking for public comments on the Natural Resources Management Plan.

Village Manager Report
Ms. Warren shared changes to the FY26 4th Quarter Financials (ATTACHMENT C). Following the financial review, FY274th Quarter Financials had to be adjusted because several rental and lease payments should have been deferred to FY27. This left no excess cash reserve to be sent back to CA. **Mr. Fried** motioned to approve the amended FY26 4th Quarter Financials. **Dr. Pierce** seconded, and the motion passed (3-0-0).

Ms. Warren shared the draft IRS form 990 (ATTACHMENT D). The final version would be corrected to include Dr. Pierce's name in place of Warren Wortman's.

Ms. Warren shared her Manager's Report (ATTACHMENT E). She said that she had hired a new bookkeeper and accountant, but the accountant's fee would increase the Fees, Accounting line by approximately $1900. **Ms. Warren** was confident there would be room in the budget for the extra cost and that the Board could review the issue at a later date if needed.

Ms. Warren said CA was planning on starting renovations at the Talbott Springs Neighborhood Center in September. She has discussed with tenants about moving to other OM facilities. She let all tenants know all of their items must be out of the center by the last week in August.

Committees
Architecture Committee
Mr. Fried reported a unique situation that prompted the RAC to give verbal approval for a property change that involved using the same color of material.

Public Space
Dr. Pierce reported on issues with out-of-state drivers parking illegally on islands and grass in Blandair Park. **Dr. Pierce** said Howard County Recreation & Parks had told the park rangers not to ticket illegally parked cars. Howard County Executive's Office Community Outreach Coordinator Vikki Garcia said she would reach out to the County to see if something could be done about the issue.

Tenant Committee
Ms. Pettiford-Thomas said she had made some progress in getting Autumn Crest tenants involved with the Tenant Committee.

Mr. Warren adjourned the regular OMCA Board meeting at 7:43 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 ~
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Paulette Pettiford-Thomas ~ Dr. Daniel Pierce ~
Karin Emery, Columbia Council Representative

July 14, 2026

OMCA REGULAR BOARD MEETING
This meeting was held on Zoom and at The Other Barn.

Mr. Edelson called the regular meeting of the OMCA Board of Directors to order at 7:01 p.m.

Present: Jonathan Edelson, Board Chair; Bill McCormack Jr., Board Vice-chair (not voting); Andrew Mark Fried, AC Chair; Paulette Pettiford-Thomas; Karin Emery, Columbia Council Representative; Brigitta Warren, Village Manager.

Absent: Dr. Daniel Pierce

Quorum Present: Yes

Also Present: Howard County Council District 2 Aide Ashley Alston.

Opening of Meeting

- **Mr. Fried** motioned to approve the June 23, 2026 OMCA Board Meeting minutes (ATTACHMENT A). **Ms. Pettiford-Thomas** seconded, and the motion passed (3-0-0).
- **Mr. Fried** motioned to approve the July 14, 2026 Board Meeting agenda (ATTACHMENT B). **Ms. Pettiford-Thomas** seconded, and the motion passed (3-0-0).

Board Chair Report
The Board agreed not to hold a regular Board meeting on August 11.

Mr. Edelson reported that OMCA had received a letter from CA's attorney. After meeting with Mr. Edelson and Ms. Warren, OMCA's attorney acknowledged receipt of the letter with no other response.

Mr. Edelson discussed overcrowded parking at Blandair, which was spilling over into Oakland Mills roads. Dr. Pierce had reached out to Howard County Rec & Parks about the issue. OMCA would take up the matter with the new County leadership.

CCR
Ms. Emery reported that there had been no ruling regarding her CCR case.

Ms. Emery said that the CA board had discussed during its July 9, 2026 board meeting extending CA's $30 million line of credit. The CA board voted to suspend its rules for items of new business and then voted to extend the line of credit for three years. It also approved a resolution that included language allowing "Authorized Officers" (President of the Corporation, the Senior Vice President and Chief

Financial Officer or the Treasurer of the Corporation) to approve certain amendments, modifications, etc. without approval of the CA board, which **Ms. Emery** expressed concern about.

Village Manager Report
Ms. Warren shared the updated FY25 4th Quarter Financials (ATTACHMENT C) for the Board's information. The former 4th Quarter Financials did not include the excess cash reserve Oakland Mills sent back to CA.

Ms. Warren shared her Manager's Report (ATTACHMENT D).

Ms. Warren reported that Oakland Mills' Community Resource Officer PFC Sean Pepper updated her on community safety. Residents should contact Ms. Warren with any concerns or questions and she would pass them on to him. PFC Pepper indicated he was willing to attend a board/community meeting but would need advance notice.

The Board approved a second Jazz in the Mills 20th Anniversary concert to be held in September.

Mr. Fried motioned to go into closed session at 7:27 p.m. for consultation with staff personnel, consultants, attorneys, or other persons in connection with pending or potential litigation (ATTACHMENT E). **Mr. Edelson** seconded, and the motion passed (3-0-0).

The Board came out of closed session at 7:55 p.m. **Mr. Edelson** announced that the Board had met as the architecture committee and approved a 15-day letter and a potential CA letter for a non-compliant property. He announced that the Board had also taken no action on the CCR case other than document retention.

Mr. Edelson adjourned the regular OMCA Board meeting at 7:56 p.m.

Respectfully submitted: Amy Carpenter, Administrative Assistant

ATTACHMENT B

Oakland Mills Board of Directors Meeting Agenda

Board Members: Jonathan Edelson, Chair, Bill McCormack Jr, Vice-Chair; Andrew Mark Fried, Architecture Chair, Paulette Pettiford-Thomas, Daniel Pierce; **Columbia Council Representative**: Karin Emery

Tuesday, July 28, 2026
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/83525964688

Meeting ID: 835 2596 4688

One tap mobile
+13092053325,,83525964688# US
+13126266799,,83525964688# US (Chicago)

Oakland Mills Board of Directors

7:00 p.m.	**Opening of Meeting** (5 min) • Approve Minutes from July 14, 2026 Board Meeting • Approve Agenda for July 28, 2026 Board Meeting	Bill McCormack Jr, Board Vice-Chair
7:05 p.m.	**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.	
7:15 p.m.	**OLD BUSINESS** • **New Town Zoning Update,** (20 min)	Karin Emery
7:35 p.m.	**Columbia Council Rep Report** (10 min)	Karin Emery, CCR
7:45 p.m.	**Village Manager Report** (10 min) Operations Update	Brigitta Warren, Village Manager
7:55 p.m.	**Committee Reports** (25 min)	

	• **Architecture**, (5 min)	Andrew Fried, Chair
	• **Housing** (5 min)	Bill McCormack Jr, Chair
	• **Open Space** (5 min)	Bill McCormack Jr, Chair
	• **Public Space** (5 min)	Daniel Pierce, Chair
	• **Tenant** (5 min)	Paulette Pettiford-Thomas
8:20 p.m.	**Board Bulletin Board**	
8:25 p.m.	**Adjourn**	
8:25 p.m.	**Board Closed Session**	
	Consultation with staff personnel, consultants, attorneys, or other persons in connection with pending or potential litigation.	
Upcoming Events		
	Oakland Mills Community Pool Party	Monday, August 3rd, 6:30 pm to 8:30 pm

OAKLAND MILLS COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS
FY26 QUARTER 4 REVISED

APPROVALS:

Chairperson________________________________**Date**______________
Jonathan Edelson

Village Manager____________________________**Date**______________
Brigitta Warren

PREPARED BY:

Deborah L Herman, CPA **Date** 7/24/26
Deborah L. Herman, CPA

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

July 28, 2026

TO: Jackie Tuma, CPA, CFE, CA Director of Audit and Advisory Services Auditor

Hunter Kraus, Senior Auditor, Office of Audit and Advisory Services

Shawn MacInnes, CA President/CEO

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

SUBJ: FY26, 4th Quarter Financial Variance Memo *(Revised 7/24/26)*

Revenue:

1. CA Annual Charge Share Grant: *After Annual Financial Review, there is no Excess cash reserve amount to be given to CA.*
5. Special Events: Overall ticket sales were lower than usual.

Expenses:

10. Janitorial Wages: Set up and Breakdown costs were recategorized into Janitorial Expenses.
11. Contract Labor: The bookkeeper has worked less hours than originally budgeted.
16. Operating Expenses: Recategorized pest control maintenance fees under Repairs and Maintenance/Building.
18. Insurance: Budgeted Worker's Comp insurance in this category when it should have been included under Payroll Benefits.
19. Advertising: Advertising for The Other Barn has been less expensive than anticipated.
21. Other Printing: Oakland Mills did not hold an election this year and did not need to send out a newsletter.
22. Donations/Contributions: Oakland Mills gave out additional donations at the end of FY26.
24. Taxes: Due to billing schedule taxes are under budget.
25. Utilities: Costs for gas and electricity skyrocketed, particularly during the winter months.
26: Repairs and Maintenance: Repairs due to renter misuse. Added the recategorized pest control fees.

Village:	OAKLAND MILLS
Fiscal Year:	FY26
Quarter:	4
Date Prepared:	07/24/26 REVISED

Input Cell

SCHEDULE A

	BEGINNING CASH	
1	Cash and Investments	**247,766**
	SOURCES OF FUNDS	
2	Bank Loans & Other Loans during period (Increases Only)	
	a) Loan #1	0
	b) Loan #2	0
	c) Subtotal - Bank Loans & Other Income	**0**
3	Total Revenue - Year-to-Date	**586,193**
4	Proceeds from Sale of Capital	**0**
5	Subtotal - Funds from all Sources (lines 1 + 2c + 3 + 4)	**833,959**
	USES OF FUNDS	
6	Total Expenses - Year-to-Date	591,480
7	Loan Repayment (Principal - not Included in Line 6 above)	0
8	Capital Expenditures Made During Period not Included in Line 6 above	2,706
9	Subtotal - all disbursements (Lines 6 + 7 + 8)	**594,186**
10	Less Depreciation & Other Non-cash Charges Recorded in Line 6 Above	7,098
11	Disbursements Less Depreciation (Line 9 less Line 10)	**587,089**
12	Subtotal - (Line 5 minus Line 11)	**246,870**
	OTHER CHANGES	
13	Other Current Assets - (Increases)/Decreases between 4/30 of current year and 4/30 of prior year	1,240
14	Liabilities - Increases/(Decreases) between 4/30 of current year and 4/30 of prior year	92,959
15	Subtotal of changes in current assets and liabilities (Lines 13 + 14)	**94,199**
	ENDING CASH	
16	Cash and Investments	**341,069**

Village: OAKLAND MILLS
Fiscal Year: FY26
Quarter: 4
Date Prepared: 07/24/26 REVISED

SCHEDULE TO COMPUTE CASH RESERVES LIMITATION

1)	Fiscal Year Expenses (exclusive of Depreciation)				584,383
2)	Percentage Calculation *			x	0.20
3)	**Operating Reserve**				116,877
4)	Village Association Cash and Investment Accounts:				341,071
5)	Adjustments				
	Accounts Payable	(+)	3,856		
	Security Deposits	(+)	19,340		
	Sales Tax	(+)	0		
	Deferred Revenue - CA	(+)	98,501		
	Deferred Revenue - Other	(+)	36,003		
	Accrued Liabilites - Payroll	(+)	13,564		
	Accrued Liabilites - Other	(+)	22,914		
	Accounts Receivable	(--)	0		
	Prepaid Expenses	(--)	0		
		(--)			
		(--)			
		(+)			
		(+)			
	Returned Village Contingency Funds	(+)	30,364		
	Total Adjustments				224,542
6)	Reserve Account (line 4 minus line 5)				116,529
7)	Excess Cash Reserves (line 6 minus line 3)				0
8)	Audit fee allowance **				
9)	Unspent grants				
10)	**Remittance amounts (Line 7 minus line 8)**				0

* Reserves (adjusted cash & investments) at the end of the fiscal year shall not exceed 20% of annual expenses exclusive of depreciation.

** Only applicable if an audit is conducted once every three years. If the adjustment is applicable, 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: FY26
Quarter: 4
Date Prepared: 07/24/26 REVISED

STATEMENTS OF FINANCIAL POSITION
May 1 - April 30

	FY26	FY25	Variance
ASSETS			
CASH AT END OF PERIOD:			
Cash (Petty Cash)	100	100	0
Cash (Checking Accounts)	170,129	164,893	5,236
Cash (Savings Accounts)	148,247	60,707	87,540
Short term investments	22,595	22,066	529
Total Cash and Investments	**341,071**	**247,766**	**93,305**
Accounts Receivable	0	1,240	(1,240)
Loan Receivable	0	0	0
Prepaid Expenses	0	0	0
Inventory	0	0	0
Other Current Assets	**0**	**1,240**	**(1,240)**
Furniture, Fixtures and Leasehold Improvements	139,991	137,289	2,702
Accumulated Depreciation	(131,841)	(124,745)	(7,096)
Net Furniture and Fixtures	**8,150**	**12,544**	**(4,394)**
OTHER ASSETS:			
Right of use asset, operating lease	0	0	0
			0
Total Other Assets	**0**	0	0
TOTAL ASSETS	**349,221**	**261,550**	**87,671**
LIABILITIES AND NET ASSETS			
Accounts Payable	3,856	11,148	(7,292)
Amount Payable to CA for excess cash reserves	0	0	0
Security Deposits	19,340	19,490	(150)
Sales Tax	0	0	0
Deferred Revenue - CA	98,501	0	98,501
Deferred Revenue - Other	36,003	40,296	(4,293)
Accrued Liabilities - Payroll	13,564	11,866	1,698
Accrued Liabilities - Other	22,914	18,419	4,495
Long Term Debt Due Within 1 Year	0	0	0
Lease liability - current	0	0	0
			0
			0
Subtotal - Short Term Liabilities	**194,178**	**101,219**	**92,959**
Long Term Debt Due After 1 Year	0	0	0
Lease liability - non-current	0	0	0
			0
Subtotal - Long Term Liabilities	**0**	**0**	**0**
Unrestricted Net Assets:			
Beginning of year	160,331	149,221	11,110
Increase/(Decrease) in Unrestricted Net Assets for Year	**(5,288)**	**11,110**	**(16,397)**
Net Assets - Year-to-Date	**155,043**	**160,331**	**(5,288)**
TOTAL LIABILITIES & NET ASSETS	**349,221**	**261,550**	**87,672**

Village: OAKLAND MILLS
Fiscal Year: FY26
Quarter: 4
Date Prepared: 07/24/26 REVISED

SUMMARY STATEMENTS OF ACTIVITIES
May 1 - April 30

	Actual Quarter	YTD Actual	YTD Budget	Variance		YTD Prior Year
REVENUES						
1 CA Annual Charge Share Grant	96,938	387,751	387,750	1		370,540
2 Lease & Rental	23,473	175,844	174,600	1,244		180,768
3 Tuition & Enrollment	0	0	0	0		0
4 Interest	132	529	800	(271)		775
5 Special Events	4,622	21,547	30,000	(8,453)	Requires Comment	21,209
6 Fees	0	0	0	0		0
7 Miscellaneous	310	522	125	397		120
8 Gain/loss on Disposal of Asset	0	0	0	0		0
Total Revenue	125,474	586,193	593,275	(7,082)		573,411
EXPENSES						
9 Staff Salaries	79,599	308,667	317,000	(8,333)		297,580
10 Janitorial Wages	0	0	1,500	(1,500)	Requires Comment	1,076
11 Contract Labor	1,558	5,392	8,000	(2,608)	Requires Comment	7,317
12 Payroll Benefits	11,615	46,207	41,000	5,207		47,710
13 Payroll Taxes	7,548	25,575	26,000	(425)		26,380
14 Janitorial Expense	9,071	37,669	41,380	(3,711)		41,661
15 Fees	6,831	31,201	34,100	(2,899)		18,561
16 Operating Expenses	2,439	5,669	9,100	(3,431)	Requires Comment	7,987
17 Business Expenses	737	3,466	3,750	(284)		3,727
18 Insurance	0	9,263	16,000	(6,737)	Requires Comment	7,983
19 Advertising	74	1,219	2,000	(782)	Requires Comment	1,433
20 Newsletter	0	0	0	0		0
21 Other Printing	80	80	2,000	(1,921)	Requires Comment	0
22 Donations/Contributions	5,000	10,000	5,000	5,000	Requires Comment	10,000
23 Special Events	3,227	25,666	26,000	(334)		24,537
24 Taxes	0	161	1,000	(840)	Requires Comment	(791)
25 Utilities	18,692	51,852	38,000	13,852	Requires Comment	40,202
26 Repairs & Maintenance	5,883	20,253	13,000	7,253	Requires Comment	16,952
27 Furniture, Fixtures and Equipment	1,697	2,044	2,000	44		3,300
28 Total Expenses Before Depreciation	154,050	584,383	586,830	(2,447)		555,614
29 Depreciation	1,977	7,098	6,000	1,098		6,688
30 Total Expenses	156,027	591,480	592,830	(1,350)		562,302
Increase/(Decrease) in Unrestricted Net Assets	(30,553)	(5,288)	445	(5,733)		11,110

Village: OAKLAND MILLS
Fiscal Year: FY26
Quarter: 4
Date Prepared: 07/24/26 REVISED

DETAILED STATEMENTS OF ACTIVITIES
May 1 - April 30

	Actual Quarter	YTD Actual	YTD Budget	Variance	YTD Prior Year
REVENUES					
1 CA Annual Charge Share Grant	**96,938**	**387,751**	**387,750**	**1**	**370,540**
A. CA Base Annual Charge Share Grant	89,821	359,283	359,282	1	348,820
B. CA Medical Reimbursement	6,743	26,972	26,971	1	20,244
C. Other CA Reimbursement	374	1,496	1,497	(1)	1,476
D. Payment to CA for excess cash reserves	0	0	0	0	0
2 Lease & Rental	**23,473**	**175,844**	**174,600**	**1,244**	**180,768**
A. Room Rentals	19,943	145,999	141,000	**4,999**	146,283
B. Leases	3,055	27,195	29,100	**(1,905)**	28,610
C. Retained Deposits	475	2,650	4,500	**(1,850)**	5,875
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	**132**	**529**	**800**	**(271)**	**775**
5 Special Events	**4,622**	**21,547**	**30,000**	**(8,453)**	**21,209**
6 Fees	**0**	**0**	**0**	**0**	**0**
A. Copier	0	0	0	**0**	0
B. Late Fees	0	0	0	**0**	0
C. Postage	0	0	0	**0**	0
D. Notary	0	0	0	**0**	0
E. Other	0	0	0	**0**	0
7 Miscellaneous	**310**	**522**	**125**	**397**	**120**
A. Sales	310	522	125	**397**	120
B. Newsletter Ads	0	0	0	**0**	0
C. Catering/Food Service	0	0	0	**0**	0
D. Other	0	0	0	**0**	0
8 Gain/loss on Disposal of Asset	**0**	**0**	**0**	**0**	**0**
Total Income	**125,474**	**586,193**	**593,275**	**(7,082)**	**573,411**

Village: OAKLAND MILLS
Fiscal Year: FY26
Quarter: 4

DETAILED STATEMENTS OF ACTIVITIES
May 1 - April 30

EXPENSES	Actual Quarter	YTD Actual	YTD Budget	Variance	YTD Prior Year
9 Staff Salaries	**79,599**	**308,667**	**317,000**	**(8,333)**	**297,580**
10 Janitorial Wages	**0**	**0**	**1,500**	**(1,500)**	**1,076**
11 Contract Labor	**1,558**	**5,392**	**8,000**	**(2,608)**	**7,317**
12 Payroll Benefits	**11,615**	**46,207**	**41,000**	**5,207**	**47,710**
13 Payroll Taxes	**7,548**	**25,575**	**26,000**	**(425)**	**26,380**
14 Janitorial Expense	**9,071**	**37,669**	**41,380**	**(3,711)**	**41,661**
A. Cleaning Service	5,154	23,743	27,000	(3,257)	24,922
B. Setup & Breakdown	3,333	11,813	11,000	813	11,058
C. Floors, Carpets and Windows	584	584	580	4	461
D. Supplies	0	1,529	2,800	(1,271)	5,221
15 Fees	**6,831**	**31,201**	**34,100**	**(2,899)**	**18,561**
A. Accounting	1,318	4,818	4,500	318	3,870
B. Legal	0	0	5,000	(5,000)	0
C. Performance	0	0	0	0	0
D. Audit	0	11,000	11,000	0	0
E. Web	1,283	4,341	3,000	1,341	5,749
F. Payroll	941	3,130	3,600	(470)	2,054
G. Other	3,290	7,913	7,000	913	6,888
16 Operating Expenses	**2,439**	**5,669**	**9,100**	**(3,431)**	**7,987**
A. Office Supplies	1,089	2,776	2,600	176	3,118
B. Program Supplies	78	215	500	(285)	225
C. Cost of Sales (e.g. HOA documents, tent rental)	0	0	100	(100)	0
D. Postage	41	228	1,000	(772)	274
E. Staff Development	225	666	200	466	55
F. Catering/Food Service	0	0	200	(200)	0
G. Other	1,006	1,784	4,500	(2,716)	4,315
17 Business Expenses	**737**	**3,466**	**3,750**	**(284)**	**3,727**
A. Mileage	157	342	250	92	323
B. Food (Business Meals)	289	1,835	2,500	(665)	2,613
C. Other	291	1,289	1,000	289	791
18 Insurance	**0**	**9,263**	**16,000**	**(6,737)**	**7,983**
19 Advertising	**74**	**1,219**	**2,000**	**(782)**	**1,433**
20 Newsletter	**0**	**0**	**0**	**0**	**0**
21 Other Printing	**80**	**80**	**2,000**	**(1,921)**	**0**
22 Donations/Contributions	**5,000**	**10,000**	**5,000**	**5,000**	**10,000**
23 Special Events	**3,227**	**25,666**	**26,000**	**(334)**	**24,537**
24 Taxes	**0**	**161**	**1,000**	**(840)**	**(791)**
25 Utilities	**18,692**	**51,852**	**38,000**	**13,852**	**40,202**
A. Gas & Electric	15,974	41,072	28,000	13,072	30,886
B. Water & Sewer	582	2,689	2,500	189	2,223
C. Telephone	2,136	8,091	7,500	591	7,093
26 Repairs & Maintenance	**5,883**	**20,253**	**13,000**	**7,253**	**16,952**
A. Building	4,415	17,843	11,000	6,843	14,704
B. Equipment	1,468	2,410	2,000	410	2,233
C. Rental	0	0	0	0	15
D. Vandalism	0	0	0	0	0
E. Other	0	0	0	0	0
27 Furniture, Fixtures and Equipment	**1,697**	**2,044**	**2,000**	**44**	**3,300**
28 **Total Expenses Before Depreciation**	**154,050**	**584,383**	**586,830**	(2,447)	**555,614**
29 Depreciation	**1,977**	**7,098**	**6,000**	**1,098**	**6,688**
30 **Total Expenses**	**156,027**	**591,480**	**592,830**	**(1,350)**	**562,302**
Increase/(Decrease) in Unrestricted Net Assets	**(30,553)**	**(5,288)**	**445**	**(5,733)**	**11,110**

ATTACHMENT D

Form **990** Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047 **2025** **Open to Public Inspection**

A For the 2025 calendar year, or tax year beginning 5/1/2025, and ending 4/30/2026

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: OAKLAND MILLS COMMUNITY ASSOCIATION, INC.
Doing business as
Number and street (or P.O. box if mail is not delivered to street address): 5851 ROBERT OLIVER PLACE — Room/suite
City or town: COLUMBIA — State: MD — ZIP code: 21045
Foreign country name — Foreign province/state/county — Foreign postal code

D Employer identification number: 23-7350490
E Telephone number: (410) 730-4610
G Gross receipts $ 586,193

F Name and address of principal officer: JONATHAN EDELSON 6144 NEW LEAF CT., COLUMBIA, MD 21045

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions
H(c) Group exemption number

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (4) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: OAKLANDMILLS.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other — **L** Year of formation: 1968 — **M** State of legal domicile: MD

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
A non--profit civic association whose purpose is to promote the health, safety, common good and social welfare of community property owners and tenants.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	5
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
5	Total number of individuals employed in calendar year 2025 (Part V, line 2a)	5	15
6	Total number of volunteers (estimate if necessary)	6	20
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	370,539	387,751
	9	Program service revenue (Part VIII, line 2g)	202,097	197,913
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	775	529
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	573,411	586,193
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	372,746	380,449
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) 0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	189,565	211,031
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	562,311	591,480
	19	Revenue less expenses. Subtract line 18 from line 12	11,100	-5,287
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	261,550	349,221
	21	Total liabilities (Part X, line 26)	101,219	194,178
	22	Net assets or fund balances. Subtract line 21 from line 20	160,331	155,043

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature of officer — Date
MARY B WARREN — VILLAGE MANAGER
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
DEBORAH L HERMAN		7/27/2026		P00104306

Firm's name: DEBORAH L. HERMAN, CPA — Firm's EIN: 52-1302736
Firm's address: 3036 PATUXENT OVERLOOK CT., ELLICOTT CITY, MD 21042 — Phone no. (410) 461-6992

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . ☐

1 Briefly describe the organization's mission:

A non--profit civic association whose purpose is to promote the health, safety, common good and social welfare of community property owners and tenants.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 285,519 including grants of $ 349,251) (Revenue $ 21,547)

OAKLAND MILLS VILLAGE OVERSIGHT - PROGRAM EXPENSES FOR STAFFING, ADMIN, INSTRUCTORS FOR COMMUNITY ACTIVITES. COVENANT ADVISOR ENSURED COMPLIANCE AND BUILDING AND LANDSCAPING CODES. VILLAGE MANAGER KEPT COMMUNITY INFORMED AND INVOLVED WITH VILLAGE NEWSLETTERS AND COMMUNITY MEETINGS. VILLAGE CONSISTS OF 10,500 RESIDENTS LIVING IN HOMES, TOWNHOMES AND APARTMENTS.

4b (Code:) (Expenses $ 190,346 including grants of $ 38,500) (Revenue $ 178,544)

ROOM & BANQUET HALL RENTAL - MEETING AND BANQUET HALLS ARE AVAILABLE FOR RENT FOR BUSINESS AND SOCIAL EVENTS. EXPENSES INCLUDE THE SALARY OF THE FACILITY COODINATOR AS WELL AS THE CLEANING AND MAINTENANCE OF THE FACILITY. THERE WERE OVER 170 SOCIAL AND BUSINESS FUNCTIONS IN THE MEETING AND BANQUET ROOMS

4c (Code:) (Expenses $ 25,666 including grants of $ 0) (Revenue $ 21,547)

SPECIAL EVENTS - INCOME AND EXPENSES INCURRED IN ADMINISTERING AND PROVIDING SPECIAL YEARLY AND SCHEDULED EVENTS FOR THE COMMUNITY. SPECIAL EVENTS ARE SEASONAL AND INCLUDE FESTIVALS, CONCERTS AND ACTIVITIES FOR CHILDREN AND FAMILIES.

4d Other program services (Describe on Schedule O.)

(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 501,531

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		X
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X.*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII.*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		X
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		X
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		X
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

					Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	10			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

					Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	15			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		X
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the sponsoring organization make any taxable distributions under section 4966?			9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.			13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*			14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.			15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.			17		

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*
Check if Schedule O contains a response or note to any line in this Part VI . . . . . [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	5		
b	Enter the number of voting members included on line 1a, above, who are independent	1b	5		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . .	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . .	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . .	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? . . .	5			X
6	Did the organization have members or stockholders? . . .	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . .	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . .	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body? . . .	8a		X	
b	Each committee with authority to act on behalf of the governing body? . . .	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O* . . .	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates? . . .	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . .	10b	X	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13* . . .	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done* . . .	12c	X	
13	Did the organization have a written whistleblower policy? . . .	13	X	
14	Did the organization have a written document retention and destruction policy? . . .	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official. . . .	15a	X	
b	Other officers or key employees of the organization . . . If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	15b	X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . .	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . .	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[X] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
MARY BRIGITTA WARREN (410) 735-0490
5851 ROBERT OLIVER PLACE, COLUMBIA, MD 21045

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) MARY BRIGITTA WARREN VILLAGE MANAGER	40.00 0.00	X		X				100,980	0	6,059
(2) JONATHAN EDELSON CHAIR	2.00 0.00	X		X				0	0	0
(3) BILL MCCORMACK, JR. VICE CHAIR	2.00 0.00	X		X				0	0	0
(4) ANDREW MARK FRIED BOARD MEMBER	1.00 0.00	X						0	0	0
(5) PAULETTE PETTIFORD-THOMAS BOARD MEMBER	1.00 0.00	X						0	0	0
(6) WARREN WORTMAN BOARD MEMBER	1.00 0.00	X						0	0	0
(7) KARIN EMERY COLUMBIA COUNCIL REP	1.00 2.00	X						0	0	0
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								100,980	0	6,059
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								100,980	0	6,059

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 1

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII. ☐

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	387,751				
	g	Noncash contributions included in lines 1a–1f	1g	$ 0				
	h	**Total.** Add lines 1a–1f			387,751			
Program Service Revenue				Business Code				
	2a	ROOM AND HALL RENTALS		713990	175,844	175,844		
	b	SPECIAL EVENTS		713990	21,547	21,547		
	c	FEE REVENUE		713990	522	522		
	d				0			
	e				0			
	f	All other program service revenue			0			
	g	**Total.** Add lines 2a–2f			197,913			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			529	529		
	4	Income from investment of tax-exempt bond proceeds			0			
	5	Royalties			0			
				(i) Real / (ii) Personal				
	6a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c	0 / 0				
	d	Net rental income or (loss)			0			
				(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a	0 / 0				
	b	Less: cost or other basis and sales expenses	7b	0 / 0				
	c	Gain or (loss)	7c	0 / 0				
	d	Net gain or (loss)			0			
	8a	Gross income from fundraising events (not including $ 0 of contributions reported on line 1c). See Part IV, line 18	8a	0				
	b	Less: direct expenses	8b	0				
	c	Net income or (loss) from fundraising events			0			
	9a	Gross income from gaming activities. See Part IV, line 19	9a	0				
	b	Less: direct expenses	9b	0				
	c	Net income or (loss) from gaming activities			0			
	10a	Gross sales of inventory, less returns and allowances	10a	0				
	b	Less: cost of goods sold	10b	0				
	c	Net income or (loss) from sales of inventory			0			
Miscellaneous Revenue				Business Code				
	11a				0			
	b				0			
	c				0			
	d	All other revenue			0			
	e	**Total.** Add lines 11a–11d			0			
	12	**Total revenue.** See instructions			586,193	198,442	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . ☐

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0	0		
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0	0		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0	0		
4	Benefits paid to or for members	0	0		
5	Compensation of current officers, directors, trustees, and key employees	0		0	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0		
7	Other salaries and wages	308,667	246,934	61,733	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . .	16,298	13,038	3,260	
9	Other employee benefits	29,909	23,927	5,982	
10	Payroll taxes	25,575	20,460	5,115	
11	Fees for services (nonemployees):				
a	Management	0	0	0	
b	Legal	0	0	0	
c	Accounting	21,210	16,968	4,242	
d	Lobbying	0	0	0	
e	Professional fundraising services. See Part IV, line 17 . . .	0			
f	Investment management fees	0	0	0	
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	0	0	0	
12	Advertising and promotion	1,219	1,219	0	
13	Office expenses	16,953	13,562	3,391	
14	Information technology	4,341	4,341	0	
15	Royalties	0			
16	Occupancy	109,774	109,774	0	
17	Travel	342	342	0	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	3,124	2,431	693	
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	9,139	7,311	1,828	0
23	Insurance	9,263	5,558	3,705	
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a	VILLAGE EVENTS	25,666	25,666	0	
b	DONATIONS	10,000	10,000	0	
c		0			
d		0			
e	All other expenses	0			
25	**Total functional expenses.** Add lines 1 through 24e . .	591,480	501,531	89,949	0
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . ☐

					(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			164,993	1	170,229
	2	Savings and temporary cash investments			82,773	2	170,842
	3	Pledges and grants receivable, net			0	3	0
	4	Accounts receivable, net			1,240	4	0
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			0	5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			0	6	
	7	Notes and loans receivable, net			0	7	0
	8	Inventories for sale or use			0	8	
	9	Prepaid expenses and deferred charges			0	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	139,991			
	b	Less: accumulated depreciation	10b	131,841	12,544	10c	8,150
	11	Investments—publicly traded securities			0	11	0
	12	Investments—other securities. See Part IV, line 11			0	12	0
	13	Investments—program-related. See Part IV, line 11			0	13	0
	14	Intangible assets			0	14	0
	15	Other assets. See Part IV, line 11			0	15	0
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)			261,550	16	349,221
Liabilities	17	Accounts payable and accrued expenses			30,638	17	23,196
	18	Grants payable			0	18	
	19	Deferred revenue			40,296	19	134,504
	20	Tax-exempt bond liabilities			0	20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			0	21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			0	22	
	23	Secured mortgages and notes payable to unrelated third parties			0	23	0
	24	Unsecured notes and loans payable to unrelated third parties			0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D			30,285	25	36,478
	26	**Total liabilities.** Add lines 17 through 25			101,219	26	194,178
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**					
	27	Net assets without donor restrictions			160,331	27	155,043
	28	Net assets with donor restrictions			0	28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**					
	29	Capital stock or trust principal, or current funds			0	29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			0	30	
	31	Retained earnings, endowment, accumulated income, or other funds			0	31	
	32	Total net assets or fund balances			160,331	32	155,043
	33	Total liabilities and net assets/fund balances			261,550	33	349,221

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . [X]

1	Total revenue (must equal Part VIII, column (A), line 12)	1	586,193
2	Total expenses (must equal Part IX, column (A), line 25)	2	591,480
3	Revenue less expenses. Subtract line 2 from line 1	3	-5,287
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	160,331
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-1
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	155,043

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . [ ]

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other ______ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. [X] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. [X] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.
Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172
2025
Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
OAKLAND MILLS COMMUNITY ASSOCIATION	990	23-7350490

Part I — Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	2,500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	4,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	2,500,000

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II — Special Depreciation Allowance and Other Depreciation (**Don't** include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III — MACRS Depreciation (**Don't** include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2025	17	7,003
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2025 Tax Year Using the General Depreciation System

(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h 50-year property			50 yrs.	MM	S/L	
i Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
j Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2025 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	
e 50-year			50 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	2,260
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	9,263
23a	For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f)	23a	
b	For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f)	23b	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

c Do you own, lease, or charter an aircraft? Check all that apply. See instructions ☐ Own ☐ Lease ☐ Charter

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/ investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						25		
26 Property used more than 50% in a qualified business use:								
DELL COMPUTERS (3)	4/23/2025	100.00%	5,948	5,948	5	200DB - MQ	2,260	
27 Property used 50% or less in a qualified business use:								
		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21						28	2,260	
29 Add amounts in column (i), line 26. Enter here and on line 7							29	0

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

SCHEDULE D (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
Open to Public Inspection

Name of the organization: OAKLAND MILLS COMMUNITY ASSOCIATION, INC.
Employer identification number: 23-7350490

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements
Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year $

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.
(i) Revenue included on Form 990, Part VIII, line 1 $
(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.
a Revenue included on Form 990, Part VIII, line 1 $
b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	1c	0
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	0

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	0	0	0	0	0
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	0	0	0	0	0

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ______ %

b Permanent endowment ______ %

c Term endowment ______ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	0		0
b Buildings	0	0	0	0
c Leasehold improvements	0	0	0	0
d Equipment	0	139,991	131,841	8,150
e Other	0			
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				8,150

Part VII Investments—Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives	0	
(2) Closely held equity interests	0	
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*	0	

Part VIII Investments—Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*	0	

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	0

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2) ACCRUED PAYROLL	13,564
(3) ACCRUED VACATION	22,914
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	36,478

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0
3	Subtract line 2e from line 1			3	0
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	0

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0
3	Subtract line 2e from line 1			3	0
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	0

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE O (Form 990) (Rev. December 2024)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
OAKLAND MILLS COMMUNITY ASSOCIATION, INC.	23-7350490

Form 990, Part VI, Section B, Line 11B: FORM 990 IS REVIEWED BY THE VILLAGE MANAGER AND BOARD MEMBERS.

Form 990, Part VI, Section B, Line 15A & 15B: ALL STAFF COMPENSATION, INCLUDING THE MANAGER, DERIVE FROM AN INDEPENDENT SALARY STUDY APPROVED BY THE BOARD OF DIRECTORS.

Form 990, Part XI, Line 9: ROUNDING

Manager's Report
Oakland Mills Community Association
July 28, 2026

FY26 Financial Review/Revised FY26 4th Quarter Financials/2025 990

- FY26 Financial Review is complete. I have reviewed the report from the auditor, and the accountant has made necessary revisions in the FY26 4th Quarter Financial Statements.
- FY26 4th Quarter Financial Statements have been revised accordingly as of 7/24/2026. Review and approval by Board is required for resubmission to CA.
- 2025 IRS 990 is attached for review.

Accountant/Bookkeeper

- I have reviewed and discussed with Jonathan my recommendations for our new bookkeeper and new accountant. Both will be remote and both will begin on August 1st at the start of the FY27 2nd Qtr.

Event Update:

- The Oakland Mills Community Pool Party will take place on Monday, August 3rd at 6:30 pm. Tickets are $3 and are available online at Eventbrite.
- Jazz in the Mills 20th Anniversary Celebration featuring Lavenia Nesmith will be held on Sunday, September 13, 2026. Tickets for this show are sold out.
  There will be a second show on Sunday, September 20, 2026. Tickets are now available at The Other Barn and online.

Staff/Board Summer Luau

- Thank you to all who attended the luau. It was only a small group, but we enjoyed ourselves. Thank you to Amy for all the work you put into it to make it a festive event.

Talbott Springs NC

- I met with CA at the center to discuss final preparations for the renovations. I have spoken with all tenants about removing all items by the end of August and have relocated as was possible. CA is hoping to start work in early September with completion by November.

Miscellaneous

- Oakland Mills is participating in Prepare for Success. Collection will go through August.