



December 6, 2019

To: Columbia Association Board of Directors
(E-mail: Board.Members.FY20@ColumbiaAssociation.org)
CA Management

From: Andrew Stack, Board Chair

Columbia Association's Board of Directors will hold a Work Session on Thursday, December 12, 2019 at 7:00 p.m. at Columbia Association headquarters, 6310 Hillside Court, Suite 100, Columbia, MD 21046. The Work Session will be followed by a Board of Directors meeting.

BOARD WORK SESSION AGENDA

- | | 5 min. | Page Nos. |
|--|----------------|------------------|
| 1. Call to Order | | |
| (a) Announce Directors/Senior Staff Members in Attendance | | |
| (b) Reminder that work sessions are not recorded/broadcast | | |
| (c) Inquire if any Board members are attending remotely via phone | | |
| 2. Approval of Agenda | 1 min. | |
| 3. Resident Speakout | | |
| 3 Minutes per Individual; 5 Minutes per Group; 1 Minute for Response to Questions | | |
| 4. Work Session Topics | 90 min. | |
| (a) Village Community Association Financial Overview – FY 2019 | (30 min.) | 3 - 19 |
| (b) Policy on Grants | (30 min.) | 20 |
| (c) Most Recent Development Tracker | (15 min.) | 21 - 30 |
| (d) Board of Directors Professional Development | (15 min.) | 31 |
| 5. Adjournment – Approximately 9:00 p.m. | | |

BOARD MEETING AGENDA

- | | | |
|---|---------------|---------|
| 1. Call to Order | 5 min. | |
| (a) Announce Directors/Senior Staff Members in Attendance | | |
| (b) Reminder that the meeting is being recorded/broadcast | | |
| (c) Inquire if any Board members are attending remotely via phone | | |
| 2. Announcement of Closed/Special Meetings Held/To Be Held | 1 min. | |
| 3. Approval of Agenda | 1 min. | |
| 4. Disclosure of Conflicts of Interest | 1 min. | |
| 5. Consent Agenda | 1 min. | |
| (a) Approval of Minutes – November 14, 2019 BOD Meeting | | 32 - 35 |
| (b) Approval of the Independent Auditors for FY 2020 | | 36 |
| 6. Board Votes | 5 min. | |
| (a) Approval of Appointment to the Climate Change & Sustainability Advisory Committee | | 37 |
| 7. Chairman's Remarks | 3 min. | 38 - 39 |

8. Reports/Presentations	55 min.	
(a) President's Report – "The Year in Review" – Follow-up questions from the BOD	(10 min.)	40 - 50
(b) Report from the CA Representatives to the Inner Arbor Trust Board of Directors	(5 min.)	51
(c) Financial Reports	(5 min.)	
1. FY 20 2 nd Quarter Financial Report		52
2. FY 20 2 nd Quarter Financial Statements		53 - 73
(d) Dashboard and Quarterly Membership Update	(30 min.)	74 - 82
(e) Capital Projects and Open Space Updates	(5 min.)	83 - 96
9. Tracking Forms	5 min.	
(a) Tracking Form for Board Requests		97
(b) Tracking Form for Resident Requests		98
10. Possible New Topics	5 min.	
11. Talking Points	2 min.	
12. Adjournment – Anticipated Ending Time: Approximately 10:30 p.m.		

Next Board Work Session and Meeting

Thursday, January 9, 2020 – Board of Directors Work Session - 7:00 p.m.

Thursday, January 23, 2020 – Board of Directors Meeting – 7:00 p.m.

ARRANGEMENTS FOR AN INTERPRETER FOR THE HEARING IMPAIRED CAN BE MADE BY CALLING 410-715-3111 AT LEAST THREE DAYS IN ADVANCE OF THE MEETING.

CA Mission Statement

Engage our diverse community, cultivate a unique sense of place, and enhance quality of life

CA Vision Statement

CA creates and supports solutions to meet the evolving needs of a dynamic and inclusive community.



December 3, 2019

To: Columbia Association Board of Directors

From: Jessica Bellah, Community Planner
Jackie Tuma, Director of Internal Audit

Subject: Overview of Village and Columbia Association Roles and Financial Responsibilities

We have prepared the attached presentation to provide an overview of the ten community associations and their relationship with CA. The presentation outlines the responsibilities of each organization from both an operational and financial perspective in relation to each other.

This is an informational item. No action is required.

Village Community Associations Overview

Presentation to Columbia Association
Board of Directors,
December 12, 2019



Columbia
Association

Agenda

Agenda

- Roles and responsibilities - community associations and CA
- Financial summary, including funding relationship between community associations and CA

Community Associations Overview



Community Associations Overview

- Each village has its own residential community association, which is an independent, incorporated, nonprofit civic association formed exclusively for the promotion of the common good and welfare of the residents and property owners of that village.
- Each association has similar yet separate articles of incorporation, by-laws and covenants.
- Each association has its own community-elected board of directors.

Overview (continued)

To achieve their mission, the village associations:

- Administer the village covenants.
- Foster community cohesion (events, resident services, information referrals/exchange).
- Oversee village elections and provide support to their boards of directors.
- Make meeting space available to the community for civic and social events.
- Provide leased or rented space to commercial, religious, social and civic organizations to generate revenue for their organizations, and offer reduced or free/reduced space to civic groups and annual charge-paying residents.

Additionally, the associations manage CA's neighborhood and community buildings, have limited upkeep responsibilities and make minor (non-capital) facility repairs (\$207,000 in FY19 for the 10 villages in total)

Overview (continued)

Columbia Association provides:

- Free use of CA's 24 neighborhood and community center buildings.
- Annual charge share to each village association.
- Funds allocated for capital improvements for the community/neighborhood center buildings (\$1,261,000 in FY19).
- Funds for building maintenance (\$446,000 in FY19).
- Maintenance of the grounds, snow removal, trash and debris removal.
- Payment of real estate taxes and maintaining property insurance.
- Payment of employer portion of village association employee benefits (\$121,000 in FY19).
- Covenant enforcement legal fees (\$272,000 in FY19) and employing a covenant administrator.

Management Contract



Management Contract

- Building use agreements between CA and each village community association outline the responsibilities of each party.
- The current management contract has been signed by all the associations and CA.
- The term for the management contract is for FY19 through FY24.

Annual Charge Share

Annual Charge Share



- CA Board approved the Annual Charge Share Formula as part of the FY19-20 budget process.
- The term of the new Annual Charge Share Formula is for FY19 through FY24.
- It is being phased in over a three-year period.



Where are we now?

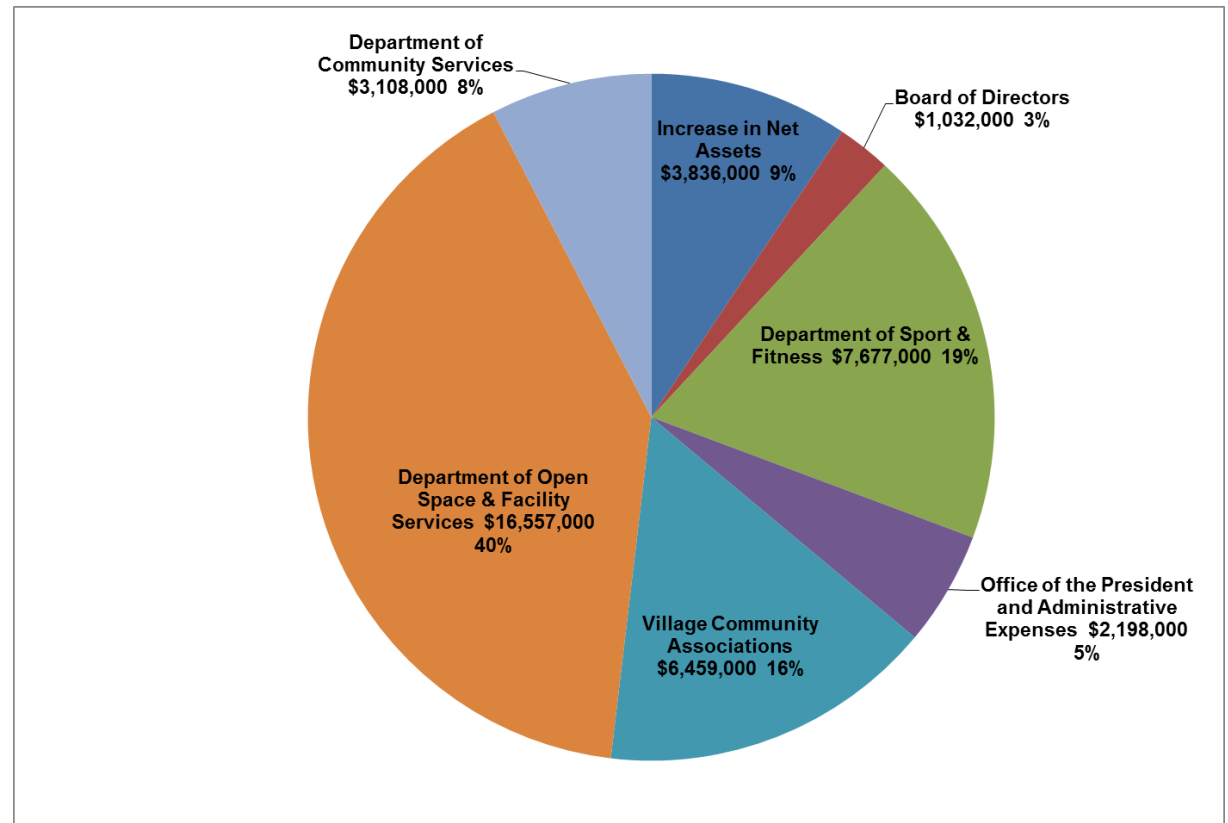
Next set of slide provides:

- A summary FY19 financial data.
- Details on the funding relationship between CA and the village community associations.

Use of Annual Charge to Support CA's Programs and Services, FY19



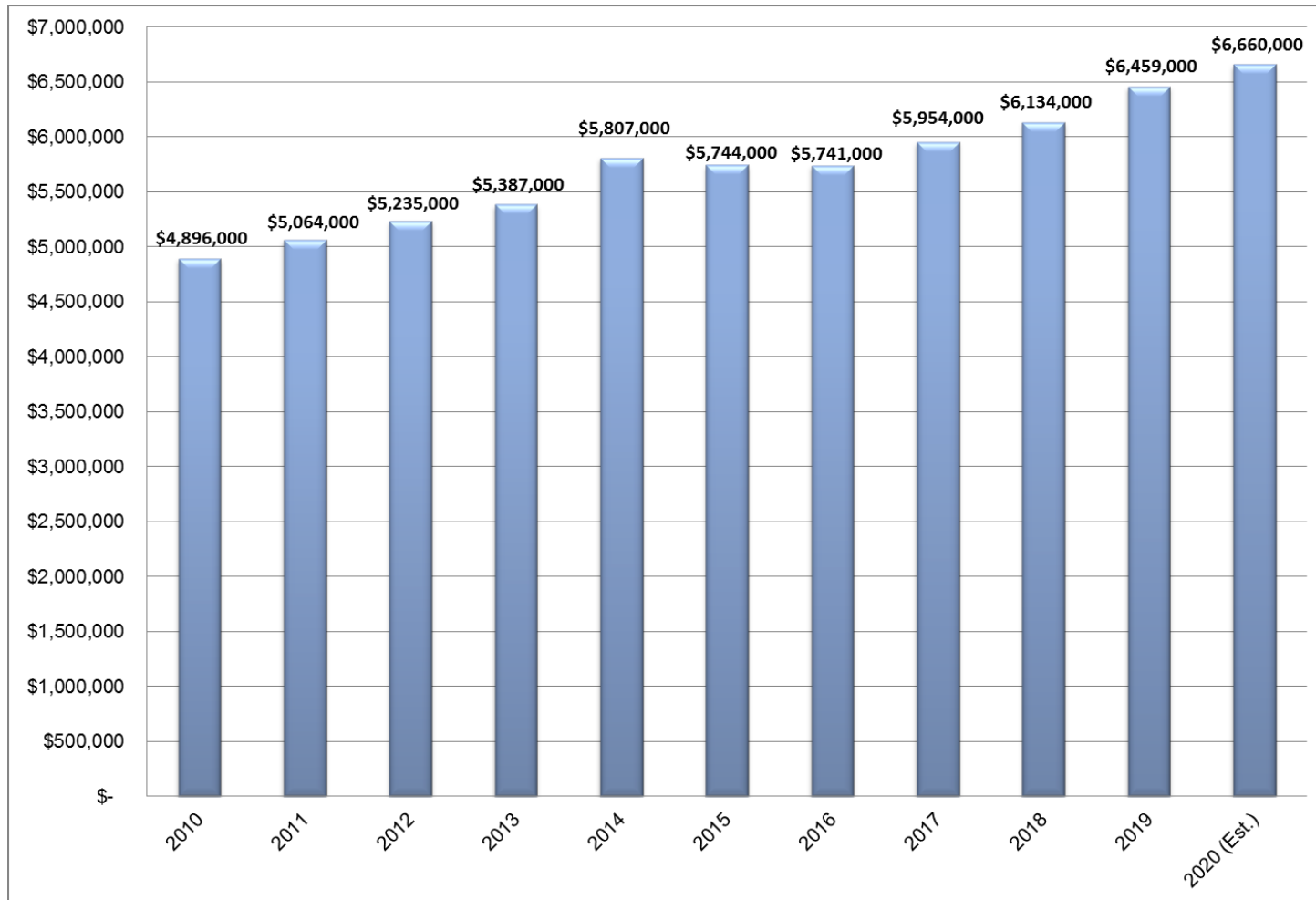
Use of Annual Charge to Support CA's Programs and Services, FY19



Annual Charge Share – Village Community Associations (From CA's Financial Report as of April 30, 2019)

		FY19 (\$000's)
Other Income	\$ 20	
Loss on Fixed Asset Disposals	<u>(101)</u>	
Subtotal		(81)
Operating Expenses		
Operating Supplies/Expenses	\$ 21	
Insurance	30	
Fees	416	
Rentals	7	
Taxes	2	
Utilities	10	
Repairs & Maintenance	446	
Comm. Assoc. Annual Charge Share	3,226	
Depreciation	913	
Interest Expense Allocation	74	
Alloc. Of Department's Admin.	42	
Alloc. Of Branding and Media Production	<u>228</u>	
Less: Total Operating Expenses		\$ (5,415)
Less: Alloc. Of Admin. Serv. Expenses		<u>(963)</u>
Increase/(Decrease) in Net Assets		<u>\$ (6,459)</u>

10-Year Trend: Use of CA's Annual Charge - Community Associations



% of Annual
Charge
Revenue

15%

16%

16%

16%

17%

16%

16%

16%

16%

16%

16%

Summary of Reporting Requirements

Exhibit in Management Contract

Report Name	Requirement for Submission to CA
Village Board Approved Operating Budget	Annually at the beginning of the fiscal year.
Village Board Approved Capital Budget	Annually, prior to the beginning of the fiscal year.
Budget Spreadsheet by Quarter	Annually, with the 1 st quarter financial statements
<ul style="list-style-type: none"> • Statements of Financial Position • Summary Statements of Activities • Detailed Statements of Activities <i>(1st, 2nd, and 3rd quarters)</i>	Within 45 days of the close of each applicable quarter.
<ul style="list-style-type: none"> • Statements of Financial Position • Summary Statements of Activities • Detailed Statements of Activities • Schedule A • Schedule to Compare Cash Reserves Limitation <i>(4th quarter)</i>	Within 60 days of the close of the fiscal year.
Facility Use Report	Submitted to CA within 60 days of the end of the Association's fiscal year.

Village Community Associations – Financial Statements

- Each village board is required to review and accept the quarterly financial statements before they are forwarded to CA.
- In addition, written explanations are required for all variances greater than \$500 and 25% of budget.
- Village community associations are required to have independent audits of their financial statements conducted at least every three years.

Village Community Associations – Financial Statements (continued)

- CA's Office of Internal Audit analyzes the quarterly/annual financial statements for mathematical accuracy, proper formatting and reasonableness of key operating ratios.
- Feedback from this analysis is provided to the Office of Planning and Community Affairs and the respective village managers each quarter.
- The Office of Internal Audit also compiles an annual report for CA's Board of Directors so that key financial data among the villages can be compared (attached).



Community Associations - FY19 Village Financial Data

	DORSEY'S SEARCH		HARPER'S CHOICE		HICKORY RIDGE		KINGS CONTRIVANCE		LONG REACH		OAKLAND MILLS		OWEN BROWN		RIVER HILL		TOWN CENTER		WILDE LAKE		TOTAL
	\$	% of Revenue	\$	% of Revenue	\$	% of Revenue	\$	% of Revenue	\$	% of Revenue	\$	% of Revenue	\$	% of Revenue	\$	% of Revenue	\$	% of Revenue	\$	% of Revenue	\$
REVENUES																					
CA Annual Charge Share	294,105	76.9%	394,212	53.2%	269,526	64.9%	299,647	69.0%	399,018	42.1%	403,456	66.9%	327,210	77.0%	287,573	52.5%	322,114	53.5%	378,122	57.9%	3,374,984
Lease & Rental	69,050	18.1%	343,112	46.3%	132,114	31.8%	112,294	25.9%	282,528	29.8%	175,472	29.1%	87,676	20.6%	195,268	35.6%	239,925	39.8%	202,531	31.0%	1,839,971
Tuition & Enrollment	0	0.0%	0	0.0%	0	0.0%	8,514	2.0%	249,631	26.3%	0	0.0%	0	0.0%	0	0.0%	2,993	0.5%	66,533	10.2%	327,671
Interest	437	0.1%	204	0.0%	141	0.0%	683	0.2%	4,908	0.5%	15	0.0%	18	0.0%	2,038	0.4%	1,571	0.3%	410	0.1%	10,425
Special Events	1,603	0.4%	250	0.0%	4,943	1.2%	3,889	0.9%	2,654	0.3%	21,017	3.5%	1,438	0.3%	2,650	0.5%	26,965	4.5%	1,805	0.3%	67,214
Fees	319	0.1%	117	0.0%	343	0.1%	94	0.0%	70	0.0%	290	0.0%	701	0.2%	46	0.0%	296	0.0%	45	0.0%	2,321
Miscellaneous	16,783	4.4%	2,828	0.4%	8,007	1.9%	9,164	2.1%	9,197	1.0%	2,504	0.4%	7,961	1.9%	60,447	11.0%	8,407	1.4%	3,340	0.5%	128,638
Gain (Loss) on Disposal of Asset	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0
TOTAL REVENUES	382,297	100.0%	740,722	100.0%	415,073	100.0%	434,285	100.0%	948,006	100.0%	602,755	100.0%	425,005	100.0%	548,022	100.0%	602,271	100.0%	652,787	100.0%	5,751,223
EXPENSES																					
Staff Salaries	181,811	47.6%	370,879	50.1%	217,467	52.4%	236,115	54.4%	324,701	34.3%	303,580	50.4%	190,663	44.9%	252,231	46.0%	302,079	50.2%	345,448	52.9%	2,724,974
Janitorial Wages	6,062	1.6%	6,597	0.9%	0	0.0%	0	0.0%	0	0.0%	5,022	0.8%	0	0.0%	0	0.0%	17,682	2.9%	18,880	2.9%	54,242
Contract Labor	0	0.0%	30,851	4.2%	0	0.0%	5,318	1.2%	116,592	12.3%	400	0.1%	863	0.2%	0	0.0%	0	0.0%	947	0.1%	154,970
Payroll Benefits	19,006	5.0%	52,153	7.0%	13,177	3.2%	36,295	8.4%	16,977	1.8%	41,226	6.8%	12,866	3.0%	27,806	5.1%	60,008	10.0%	34,086	5.2%	313,600
Payroll Taxes	14,771	3.9%	27,029	3.6%	17,837	4.3%	18,935	4.4%	29,067	3.1%	26,897	4.5%	15,366	3.6%	20,293	3.7%	25,444	4.2%	29,518	4.5%	225,156
Janitorial Expenses	12,790	3.3%	83,687	11.3%	30,038	7.2%	21,992	5.1%	50,797	5.4%	43,674	7.2%	26,082	6.1%	47,940	8.7%	20,301	3.4%	32,338	5.0%	369,638
Fees	24,132	6.3%	14,378	1.9%	13,753	3.3%	14,994	3.5%	13,219	1.4%	12,694	2.1%	10,811	2.5%	22,143	4.0%	30,399	5.0%	13,980	2.1%	170,502
Operating Expenses	15,004	3.9%	29,010	3.9%	11,973	2.9%	8,546	2.0%	51,671	5.5%	6,440	1.1%	10,518	2.5%	10,671	1.9%	16,346	2.7%	17,526	2.7%	177,705
Business Expenses	1,248	0.3%	868	0.1%	2,346	0.6%	1,002	0.2%	1,192	0.1%	3,057	0.5%	1,359	0.3%	2,652	0.5%	2,410	0.4%	2,083	0.3%	18,217
Insurance	4,171	1.1%	8,130	1.1%	9,395	2.3%	9,400	2.2%	15,255	1.6%	10,118	1.7%	5,786	1.4%	13,900	2.5%	11,133	1.8%	7,686	1.2%	94,974
Advertising	345	0.1%	2,584	0.3%	1,058	0.3%	925	0.2%	813	0.1%	5,225	0.9%	309	0.1%	5,801	1.1%	20,758	3.4%	2,239	0.3%	40,057
Newsletter	14,525	3.8%	9,223	1.2%	18,574	4.5%	21,098	4.9%	31,248	3.3%	17,860	3.0%	37,957	8.9%	43,868	8.0%	17,439	2.9%	12,739	2.0%	224,532
Other Printing	2,714	0.7%	1,147	0.2%	704	0.2%	157	0.0%	0	0.0%	6,935	1.2%	326	0.1%	243	0.0%	104	0.0%	45	0.0%	12,375
Donations/Contributions	750	0.2%	3,833	0.5%	5,001	1.2%	100	0.0%	200	0.0%	8,700	1.4%	10,945	2.6%	600	0.1%	4,479	0.7%	9,000	1.4%	43,608
Special Events	37,051	9.7%	12,087	1.6%	15,750	3.8%	11,285	2.6%	22,322	2.4%	27,819	4.6%	29,611	7.0%	9,301	1.7%	14,339	2.4%	9,973	1.5%	189,538
Taxes	165	0.0%	357	0.0%	171	0.0%	129	0.0%	922	0.1%	722	0.1%	419	0.1%	131	0.0%	218	0.0%	291	0.0%	3,524
Utilities	15,769	4.1%	39,425	5.3%	10,565	2.5%	16,135	3.7%	43,091	4.5%	26,991	4.5%	25,364	6.0%	25,241	4.6%	27,640	4.6%	34,937	5.4%	265,157
Repairs & Maintenance	15,498	4.1%	26,199	3.5%	7,248	1.7%	9,137	2.1%	40,047	4.2%	21,246	3.5%	14,685	3.5%	22,249	4.1%	18,849	3.1%	32,183	4.9%	207,341
Furniture & Fixtures	1,200	0.3%	3,331	0.4%	7,916	1.9%	1,985	0.5%	14,527	1.5%	1,870	0.3%	2,463	0.6%	4,981	0.9%	2,206	0.4%	3,303	0.5%	43,781
TOTAL EXPENSES before depreciation	367,012	96.0%	721,767	97.4%	382,973	92.3%	413,548	95.2%	772,638	81.5%	570,475	94.6%	396,392	93.3%	510,049	93.1%	591,832	98.3%	607,203	93.0%	5,333,890
Depreciation	6,825	1.8%	16,987	2.3%	6,604	1.6%	3,754	0.9%	6,537	0.7%	3,313	0.5%	3,612	0.8%	4,245	0.8%	2,871	0.5%	9,840	1.5%	64,588
TOTAL EXPENSES	373,837	97.8%	738,754	99.7%	389,577	93.9%	417,302	96.1%	779,175	82.2%	573,788	95.2%	400,004	94.1%	514,294	93.8%	594,704	98.7%	617,043	94.5%	5,398,478
INCREASE (DECREASE) In Net Assets	8,460	2.2%	1,968	0.3%	25,496	6.1%	16,982	3.9%	168,831	17.8%	28,967	4.8%	25,001	5.9%	33,728	6.2%	7,568	1.3%	35,744	5.5%	352,745

	\$	% of Revenue	\$	% of Revenue	\$	% of Revenue	\$	% of Revenue	\$	% of Revenue	\$	% of Revenue	\$	% of Revenue	\$	% of Revenue	\$	% of Revenue	\$	% of Revenue	\$
Special Events Revenue	1,603		250		4,943		3,889		2,654		21,017		1,438		2,650		26,965		1,805		67,214
LESS: Special Events Expense	(37,051)		(12,087)		(15,750)		(11,285)		(22,322)		(27,819)		(29,611)		(9,301)		(14,339)		(9,973)		(189,538)
NET SPECIAL EVENTS REVENUE	(35,448)	-9.3%	(11,838)	-1.6%	(10,807)	-2.6%	(7,396)	-1.7%	(19,668)	-2.1%	(6,802)	-1.1%	(28,173)	-6.6%	(6,651)	-1.2%	12,626	2.1%	(8,168)	-1.3%	(122,324)

CASH AND CASH EQUIVALENTS (a):	\$ 167,796	\$ 363,510	\$ 229,208	\$ 193,321	\$ 444,987	\$ 328,358	\$ 221,623	\$ 282,299	\$ 345,479	\$ 357,730	\$ 2,934,310
RESERVE ACCOUNT AT 4/30/19 (b):	\$ 41,996	\$ 69,490	\$ 103,162	\$ 66,636	\$ 188,588	\$ 96,002	\$ 79,651	\$ 93,422	\$ 92,451	\$ 119,584	\$ 950,983

TOTAL FULL TIME EQUIVALENTS:	3.00	7.36	4.93	4.59	6.71	6.70	3.60	4.86	4.00	6.76	52.51
TOTAL APPROX. SQUARE FOOTAGE:	8,076	14,962	4,192	4,519	22,607	12,426	6,824	7,436	12,984	16,487	110,513
ESTIMATED POPULATION:	7,327	8,403	12,559	10,342	16,079	9,587	10,430	6,183	5,562	6,788	93,260
NUMBER OF COMMUNITY BUILDINGS:	2	3	1	2	4	4	1	2	1	4	24

Notes:

Data is based on information provided by Village Managers and/or included in Village board-accepted FY19 fourth quarter financial statements.

(a) - Cash and cash equivalents includes petty cash, cash in checking and savings accounts, and short-term investments.

(b) - This figure represents uncommitted cash and investments (adjusted for accruals such as accounts payable, security deposits, accrued liabilities, deferred revenue, accounts receivable, and prepaid expenses).

DRAFT- Community Grant Policy

CA recognizes that many entities in the Columbia community share responsibility for enhancing the health, wellness, individual development and quality of life for Columbia's residents. CA therefore works with businesses, educational institutions, not-for-profit entities and philanthropic organizations to benefit the social welfare of the people of Columbia. One way in which CA does this is by making community grants to organizations that contribute to the quality of life in Columbia, enhance CA's mission, and help to meet CA's vision — which is to create and support solutions to meet the evolving needs of a dynamic and inclusive community.

The CA Board approves grant amounts during the budget process that fall into three categories:

- Board directed grants, typically in amounts in excess of \$100,000, such as the grants that have been made in recent years to Inner Arbor Trust, the Columbia Festival of the Arts and the Downtown Columbia Partnership;
- A grant to the Community Foundation of Howard County to be used in turn by the Foundation to make grants to entities selected by the Foundation;
- A lump sum community grants amount to be dispersed as individual grants not to exceed \$25,000 to community organizations selected by the President/CEO and Director of Community Services.

After the Board has approved the budget, grant applications are generally available to community organizations from March to June. The President/CEO consults with the Director of Community Services regarding the types of services made available by each organization applying for a grant and the purpose for which the grant is requested. The President/CEO then makes the final determinations between June and August on the community organizations that will receive grants and the amounts of the awards.

Prior to the transfer of any grant funds by CA, the recipient must sign a grant agreement that imposes certain requirements on the organization as a condition of receiving the grant. Within 30 days after the end of the Grantee's fiscal year, the Grantee must provide CA with a report on its expenditure of the grant funds, including a program evaluation of the activities that occurred during the grant period.

Columbia Development Tracker

December 2, 2019



The Columbia Development Tracker incorporates projects or development proposals going through their entitlement and/or planning review process. The tracker is composed of four separate sections, which are listed below in order of appearance:

1. Upcoming development related public meetings
2. Previous development related public meetings and decisions
3. Newly submitted development plans
4. Previously submitted development proposals and decisions/status

This monthly report is produced by CA's Office of Planning and Community Affairs with information compiled from Howard County Government

Upcoming Development Public Meetings

Project	Village	Meeting Date, Time, and Location	Meeting Type	Stage in the Development Review Process	CA Staff Recommendation
<p>ZB-1119M HRVC Limited Partnership, C/O Kimco Realty Corp</p> <p>The applicant has submitted a request to amend the Preliminary Development Plan for Columbia's New Town District for the purpose of redeveloping the Hickory Ridge Village Center.</p> <p>The Planning Board previously voted to recommend approval of the PDP amendment.</p>	Hickory Ridge	<p>1/15/2020 & 1/29/2020 6:30 pm</p> <p>3430 Court House Dr. Ellicott City, MD 21043</p> <p>Continuation of hearing from 7/24/2019, 9/4/2019, 9/25/2019 (cancelled) 11/07/2019</p>	Zoning Board	Final public meeting and decision	<p>No action recommended. The Village of Hickory Ridge is opposing this development as submitted.</p> <p>CA planning staff will closely monitor this case.</p>
<p>PB 447 Robinson Overlook</p> <p>The owner of property at 7410 Grace Drive submitted a Site Development Plan for 48 dwelling units spread between five residential apartment buildings. This is a Howard County Housing Commission project with a low, moderate, and mixed income housing structure.</p>	Near Hickory Ridge	3430 Court House Dr. Ellicott City, MD 21043	Planning Board – Decision Making Role	Final public meeting and decision	<p>No action recommended. The use is permitted in the POR zone and CA planning staff is supportive of this mixed-income proposal.</p>

Previous Development Related Meetings and Decisions

Project	Village	Meeting Date, Time, and Location	Meeting Type	Decision	Stage in the Development Review Process	CA Staff Recommendation
BA-19-001S An application for a sign variance was submitted for multiple signs located at 9123 MD Route 108 (Old Annapolis Road) in order to replace existing signs following expansion of the existing use and construction of bioretention facilities.	Near Oakland Mills	11/5/2019 6:30 pm 3430 Court House Dr. Ellicott City, MD 21043	Hearing Examiner (Board of Appeals)	Approved 5-0; Final Decision and Order Pending	Final approval of variance request	No action recommended. Impacts are minimal.
ZB-1120M Enterprise Homes, Inc. A proposal to amend the Columbia New Town District Preliminary Development Plan to increase the allowable number of approved dwelling units (excluding Downtown) by 300 for the purpose of redeveloping five mixed-income multi-family developments containing 300 existing affordable housing units. The redevelopment proposal is for a total of 600 multi-family units (300 affordable units and 300 market rate) on properties located in West Columbia.	Harper's Choice & Wilde Lake	11/6/2019 6:30 pm 3430 Court House Dr. Ellicott City, MD 21043	Zoning Board	Continued to February 2020	Final decision. The Planning Board previously voted to recommend approval	Columbia Association has prepared testimony in support of this proposal. The project serves multiple community needs and provides multiple benefits to current and future residents in addition to the surrounding community.

Previous Development Related Meetings and Decisions

Project	Village	Meeting Date, Time, and Location	Meeting Type	Decision	Stage in the Development Review Process	CA Staff Recommendation
PB-448; FDP-DC-L-2, Lakefront Neighborhood HRD submitted a proposal that includes the Neighborhood Design Guidelines, Neighborhood Concept Plan and Implementation Plan for the Lakefront Neighborhood and a FDP for a portion therein. The development proposal is for a maximum of some 775 residential units, 150,000 square feet of retail and restaurant uses and 200,000 square feet of office uses.	Columbia Non-Village, Downtown Lakefront Neighborhood	11/07/2019 7:00 pm 3430 Court House Dr. Ellicott City, MD 21043	Planning Board – Decision Making Role	Approved 5-0 Final language of the Decision and Order is pending.	Public Meeting and final decision	CA planning staff testified in opposition on behalf of CA and requested changes to the proposal. Ultimately the PB did not adopt CA's recommend language and staff will review the final language of the decision.
ZB-1119M HRVC Limited Partnership, C/O Kimco Realty Corp The applicant has submitted a request to amend the Preliminary Development Plan for Columbia's New Town District for the purpose of redeveloping the Hickory Ridge Village Center. The Planning Board previously voted to recommend approval of the PDP amendment.	Hickory Ridge	11/13/2019 6:30 pm 3430 Court House Dr. Ellicott City, MD 21043 Continuation of hearing from 7/24/2019, 9/4/2019, 9/25/2019 (cancelled)	Zoning Board	Continued to 1/15/2019	Final public meeting and decision	No action recommended. The Village of Hickory Ridge is opposing this development as submitted. CA planning staff will closely monitor this case.

Previous Development Related Meetings and Decisions

Project	Village	Meeting Date, Time, and Location	Meeting Type	Decision	Stage in the Development Review Process	CA Staff Recommendation
BA 19-029-C The Community Ecology Institute who is the owner of property at 8000 Harriet Tubman Ln has submitted a conditional use application for charitable or philanthropic institutions offices and educational programs to provide space for a non-profit organization.	Near Hickory Ridge	11/14/2019 6:30 pm 3430 Court House Dr. Ellicott City, MD 21043	Hearing Examiner (Board of Appeals)	Approved 3-0	Final approval of conditional use based on evaluation of criteria	CA is supportive of CEI's mission and the proposed use at this location.
Sheraton Redevelopment – Phase II The owner of property at 10207 Wincopin Circle, Columbia, MD (the existing Sheraton hotel) is proposing to redevelop the existing hotel/conference center adding residential, commercial, and recreational uses.	Columbia Non-Village, Lakefront Neighborhood	11/25/2019 6:00 pm Slayton House 10400 Cross Fox Lane Columbia, MD 21044	Pre-submission Community Meeting	Not a decision making meeting	Community meeting prior to submission of development plans	CA staff attended this meeting and will continue to closely monitor this case.

Newly Submitted Development Plans

F-20-031, Dorsey Hall

Near Dorsey's Search



Property Boundary CA Owned or Leased Property Columbia Area

Project Description:

The owners of property at 4724 and 4725 submitted a Final Plan to add a private drainage easement to the lots.

Submitted: 11/15/2019

Zoning: R-SC, Med. Residential

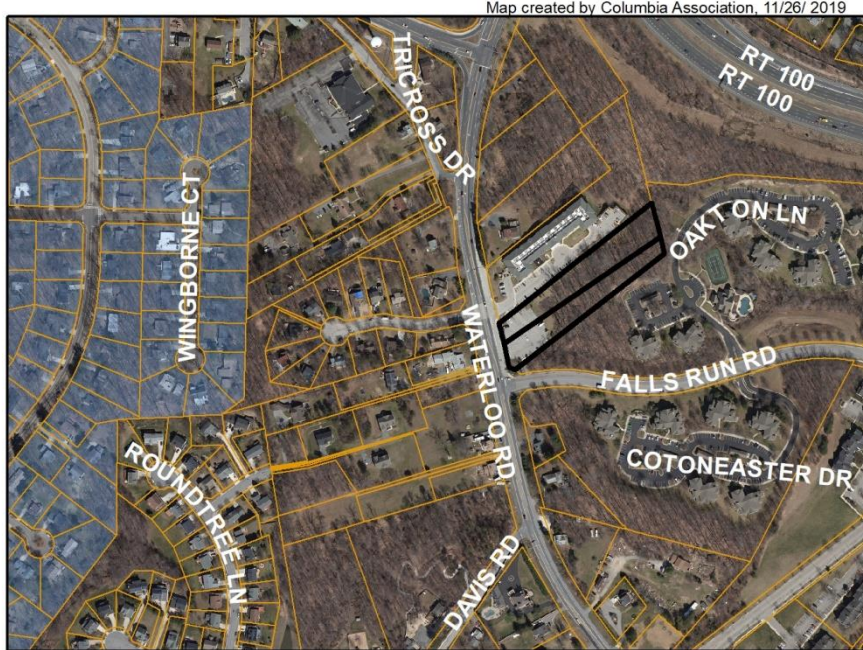
Decision/Status: Under review

Next Steps: Technical review and decision by Department of Planning and Zoning.

CA Staff Recommendation: No action recommended

WP-20-049, Ellicott Gardens II

Near Long Reach



Property Boundary CA Owned or Leased Property Columbia Area

Project Description:

Alternative compliance requesting the removal of five specimen trees in the location of the proposed building and parking lot.

The owners of property at 5513 & 5511 Waterloo Road are proposing to develop an 80 unit apartment building on 3 acres of property partially developed with an existing surface parking lot. This is a Howard County Housing Commission project.

Submitted: 11/14/19

Zoning: POR Office/Commercial

Decision/Status: Under review

Next Steps: Review and decision by Department of Planning and Zoning.

CA Staff Recommendation: No action recommended

Columbia Development Tracker (December 2019)						Last Updated 12/2/2019	
This is the monthly status summary of previously proposed development and redevelopment projects in Columbia.							
Previous Development Proposals and Decisions							
Project	Latest Submission or Meeting Date	Project Description	Village	Zoning	Decision/Status	Stage in the Development Review Process / Next Steps	CA Staff Recommendation
SDP-19-025 Cedar Creek Bridge and Trail	11/21/2018, 2/28/2019, 5/28/2019	An SDP was submitted for an environmental trail connecting the Cedar Creek development to the Robinson Nature Center. This project is a community enhancement and a condition of approval for CEF-R associated with the adjacent Cedar Creek residential development on Grace Drive.	Near River Hill & Hickory Ridge	NT	Submit Revised	Technical review by staff	No action recommended – development is consistent with concept plan approved as part of CEF-R zoning change.
SDP-19-022, Cedar Creek - Phase 1	1/18/2019, 4/11/2019	The owner of property at 7600 Grace Drive submitted a site development plan for 7 buildable lots (five single-family attached homes & 2 single family detached) which are part of a larger development proposal at this site	Near River Hill	CEF-R	Technically complete on 5/23/2019	DPZ staff level review and decision	No action recommended – project is consistent with prior approvals and substantially conforms to the approved concept plan.
SDP-19-049 & F-20-033	3/5/2019, 5/20/2019, 7/15/2019; FP - 11/19/2019	A Site Development Plan and Final Subdivision Plan were submitted for a property located at 9199 Red Branch Road. The SDP is proposal is to tear down of the existing building and replace it with a three-story self-storage facility.	Columbia Non-village	NT	SDP - Technically Complete 8/19/2019 FP - Under Review	Technical review and decision by DPZ staff	No action recommended. Per the FDP, self-storage facilities are a permitted use and this project is consistent with surrounding uses.
PB 447 SDP-19-055 Robinson Overlook	4/1/2019, 6/17/19, 10/8/2019, 10/29/19	The owner of property at 7410 Grace Drive submitted Site Development Plan for 48 dwelling units spread between five residential apartment buildings. This is a Howard County Housing Commission project with a low, moderate, and mixed income housing structure.	Near Hickory Ridge	POR	Under Review	Next Steps - Planning Board	No action recommended. The use is permitted in the POR zone and CA planning staff is supportive of this mixed-income proposal.
SDP-19-050 Oak Hill Subdivision	3/28/2019, 6/13/2019	The owner of property at 9692 Oak Hill Road is proposing to build 6 single family detached houses on three parcels consisting of a total a 4.25 acres. The property is currently developed with one home and one accessory structure.	Near Dorsey's Search	R-20	Approved 11/22/2019	Technical review and decision by Department of Planning and Zoning	No action recommended – the proposed development of this parcel is consistent with the surrounding density and zoning.
ECP-19-048 Gateway Medical Office Building	3/26/2019	The owner of property at 8201 John McAdam Dr. submitted an environmental concept plan for the commercial development of one parcel.	Columbia Non-Village, Gateway District	POR	Applicant must submit revised plan	Technical review and decision by Department of Planning and Zoning	No action recommended - The applicant will need to meet current design standards as determined by the Development Engineering Division.
SDP-19-065 Hidden Ridge	6/4/2019, 8/19/2019	The owner of property at 10685 & 10689 Owen Brown Road submitted a subdivision plan for 1 open space lot and 12 single-family attached homes on ~4.9 acres of land behind the Abiding Savior Lutheran Church.	Near Hickory Ridge	R-SC	Deemed Technically Complete 9/26/2019	Final subdivision plan prior to submitting a SDP	No action recommended – the proposed development of this parcel is consistent with the surrounding density and permitted zoning.

Columbia Development Tracker (December 2019)						Last Updated 12/2/2019	
This is the monthly status summary of previously proposed development and redevelopment projects in Columbia.							
Previous Development Proposals and Decisions							
Project	Latest Submission or Meeting Date	Project Description	Village	Zoning	Decision/Status	Stage in the Development Review Process / Next Steps	CA Staff Recommendation
SDP-19-068 Taco Bell	6/18/2019, 11/25/2019	A Site Development Plan was submitted for the Taco Bell located at 7102 Minstrel Way. The existing building will be replaced with a new building (also Taco Bell) and adjustments made to the site design.	Village of Owen Brown	NT	Under Review	Planning Board	No action recommended – staff will monitor this project to ensure adequate landscape buffering is proposed between the project and Snowden River Parkway.
SDP-19-057 Cedar Creek Phase 1	6/12/2019, 9/23/2019, 11/19/2019	The owner of property at 7600 Grace Drive submitted a site development plan for 122 units associated with the greater development of this 66.8 acre site. Details of the site development plan are pending.	Near River Hill & Hickory Ridge	CEF-R	Submit Revised	Review and decision by Department of Planning and Zoning	No action recommended – Staff will monitor. The project must be in substantial compliance with concept plan approved as part of the CEF-R rezoning.
ECP-20-003 East Columbia 50+ Center	8/21/2019, 11/6/2019	An Environmental Concept Plan was submitted for a 2 story standalone community center to be located at 6600 Cradlerock Way, adjacent to the East Columbia Library. This facility is to replace the existing center located within the library.	Village of Owen Brown	NT	Under Review	Technical review and decision by Department of Planning and Zoning	No action recommended - The applicant will need to meet current design standards as determined by the Development Engineering Division.
SDP-20-005, Hilltop Landing II	8/12/2019	A property owner at 10949 Hilltop Lane has submitted a site development plan proposing to construct four single family detached homes on one acre of property where 1 home currently exists.	Near Hickory Ridge	R-SC	Approved 11/5/2019	Technical Review and decision by Department of Planning and Zoning	No action recommended – the proposed development of this parcel is consistent with the surrounding neighborhood and permitted density.
F-19-088, Arnold's Corner	8/9/2019, 11/5/2019	A Final subdivision plan was submitted proposing 18 single-family detached homes on what is currently Grandfather's Garden Club (5320 Phelps Luck Road).	Village of Long Reach	NT	Under Review	Technical review and decision by Department of Planning and Zoning	No action recommended – the proposed development of this parcel is consistent with prior approvals and the surrounding density and zoning.

Columbia Development Tracker (December 2019)						Last Updated 12/2/2019	
This is the monthly status summary of previously proposed development and redevelopment projects in Columbia.							
Previous Development Proposals and Decisions							
Project	Latest Submission or Meeting Date	Project Description	Village	Zoning	Decision/Status	Stage in the Development Review Process / Next Steps	CA Staff Recommendation
ECP-19-069, Jordan Overlook	8/9/2019	The owner of property at 9211, 9214, 9215, & 9219 Jordan River Road (access from Canvasback Dr.) submitted an Environmental Concept Plan associated with the proposed development of 12 single family detached homes on 5.45 acres of property. The permitted density of this parcel would typically limit development to 11 SFD units; however, the applicant may pursue extra imported density from a sending property participating as the R-ED Neighborhood Preservation Parcel. The project would then be developed under the applicable regulations, with ultimate review by the Planning Board.	Near Oakland Mills	R-20	Submit Revised	Technical review and decision by Department of Planning and Zoning	No action recommended - The applicant will need to meet current design standards as determined by the Development Engineering Division.
SDP-20-009 F-20-11 Eden Brook	9/20/2019	A Site Development Plan and Final Plan were submitted in association with the proposed development of 24 single-family attached age-restricted houses at the SW corner of Guilford Road and Eden Brook Drive on the historic Wildwood House site.	Near Kings Contrivance	R-12	Submit Revised	Review and decision by Department of Planning and Zoning.	No action recommended. Must comply with previous concept plan and relevant code requirements.
WP-20-022, Sewall's Orchard Pond 3 Repair	9/4/2019	Alternative Compliance was requested in association with a retrofit to an existing storm water management pond related to calculation of the forest conservation requirement.	Near Long Reach	R-SC	Withdrawn	Technical review and decision by Department of Planning and Zoning.	No action recommended.
SDP-20-008, Dunwoody Property	9/4/2019; 11/26/2019	A Site Development Plan was submitted to build an additional single-family detached home on a property located at 9794 Old Annapolis Rd.	Near Dorsey's Search	R-20	Under Review	Technical review and decision by Department of Planning and Zoning.	No action recommended – the proposed development of this parcel is consistent with the surrounding density and permitted zoning.
F-20-027	10/30/2019	The owner of property at 9692 Oak Hill Road submitted a Final Plan associated with the proposal to build 6 single family detached houses on three parcels consisting of a total a 4.25 acres. The property is currently developed with one home and one accessory structure.	Near Dorsey's Search	R-20	Under Review	Technical review and decision by Department of Planning and Zoning.	No action recommended – the proposed development of this parcel is consistent with the surrounding density and zoning.

Columbia Development Tracker (December 2019)						Last Updated 12/2/2019	
This is the monthly status summary of previously proposed development and redevelopment projects in Columbia.							
Previous Development Proposals and Decisions							
Project	Latest Submission or Meeting Date	Project Description	Village	Zoning	Decision/Status	Stage in the Development Review Process / Next Steps	CA Staff Recommendation
WP-20-037 GWYNN Park Dr. Outfall Stabilization	10/18/2019	Alternative compliance was requested in order to remove a specimen tree, for limited disturbance from forest conservation requirements and for submission of an SDP; all associated with necessary work to perform stream restoration/outfall stabilization work at the end of Gwyn Park Drive through private back yards onto County property.	Dorsey's Search	R-20 Low Density Res.	Approved 11/18/2019	Review and decision by Department of Planning and Zoning.	No action recommended
SDP-20-015	10/15/2019	The owner of property at 6549 Freetown Road submitted a Site Development Plan proposing to build 5 single-family detached dwelling units on 2 acres of property currently developed with 1 existing single-family home.	Near Hickory Ridge	R-12	Submit Revised	Technical review and decision by Department of Planning and Zoning	No action recommended – the proposed development of this parcel is consistent with the surrounding density and zoning.



DATE: December 6, 2019
TO: Columbia Association Board of Directors
FROM: Andrew C. Stack
SUBJECT: Board of Directors Professional Development

Members of the Board Operations Committee discussed the topic of voting to approve funding for Board professional development training in FY 2020, which appeared on the draft agenda for the December 12 BOD meeting. Several questions and comments were made including:

- Should the training be for current members of the CA Board of Directors or should it also include members of the village boards of directors?
- What topics should be covered?
- Who should lead the training? An RFP will be needed to solicit proposals.
- An assessment of CA's Board of Directors, as well as CA as an entity, will be needed for the RFP.
- Since there are less than five months remaining in FY 2020, can the training take place before April 30 or should the training be postponed until FY 2021?

In light of these issues and ideas, the BOC recommended the vote to approve funding for Board professional development be deleted from the draft agenda for the December 12 Board meeting, and replaced with a general discussion on Board professional development at the December 12 work session.

**Draft Minutes of the
BOARD OF DIRECTORS MEETING
Held November 14, 2019**

To be Approved December 12, 2019

A meeting of Columbia Association's Board of Directors was held on Thursday, November 14, 2019 at Columbia Association (CA) headquarters. Present were Chairman Andrew Stack, Vice Chair Virginia Thomas, and members Dick Boulton, Renee DuBois, Lin Eagan, Janet Evans, Alan Klein, Milton W. Matthews, Nancy McCord, and Shari Zaret. Also present was CA Vice President/CFO Susan Krabbe. Board member Rafia Siddiqui was not present.

1. Call to Order: The Board of Directors Meeting was called to order at 9:28 p.m. by Chairman Andrew Stack. Mr. Stack announced the directors in attendance and reminded attendees that the meeting was being live-streamed and recorded.

2. Announcement of Closed/Special Meetings Held/To Be Held

CA's **Board of Directors** held a closed meeting on November 11, 2019 at Columbia Association (CA) headquarters. Members present were Chairman Andrew Stack, Vice Chair Virginia Thomas, Dick Boulton, Renee DuBois, Lin Eagan, Janet Evans, Alan Klein, Milton W. Matthews, Nancy McCord, and Shari Zaret. The vote to close the meeting was 9-0-0.

The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property §11B-111(4)(i), Discussion of matters pertaining to employees and personnel and (iv), Consultation with staff personnel, consultants, attorneys, board members or other persons in connection with pending or potential litigation or other legal matters. The meeting was closed from 7:05 p.m. until 9:29 p.m. for a discussion with legal counsel concerning a personnel issue.

The **Architectural Review Committee** held a closed meeting on November 11, 2019. Members present were Deb Bach, Ed Gordon, Anne McKissick, and Carl McKinney. The vote to close the meeting was 4-0-0.

The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property §11B-111(4)(iv), Consultation with staff personnel, consultants, attorneys, board members or other persons in connection with pending or potential litigation or other legal matters. The meeting was closed from 1:05 p.m. until 2:40 p.m. to discuss new and ongoing covenant cases.

The **Audit Committee** held a closed meeting on July 23, 2019 at CA headquarters. Members present were James Young, Tim Redmond, Renee DuBois, and Dick Boulton. The vote to close the meeting was 4-0-0.

The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property §11B-111(4)(i), Discussion of matters pertaining to employees and personnel and (iv), Consultation with staff personnel, consultants, attorneys, board members or other persons in connection with pending or potential litigation or other legal matters. The meeting was closed from 7:55 p.m. until 9:17 p.m. for a review of internal control matters with external and internal auditors.

The **Architectural Review Committee** held a closed meeting on July 8, 2019. Members present were Deb Bach, Carl McKinney, and Gordon MacPhee. The vote to close the meeting was 3-0-0.

The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property §11B-111(4)(iv), Consultation with staff personnel, consultants, attorneys, board members or other persons in connection with pending or potential litigation or other legal matters. The meeting was closed from 1:08 p.m. until 2:25 p.m. to new and ongoing covenant cases.

The **Risk Management Committee** held a closed meeting on June 27, 2019 at CA headquarters. Members present were Susan Krabbe, Milton W. Matthews, Nancy McCord, Richard Shaw, and Lin Eagan. The vote to close the meeting was 5-0-0.

The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property §11B-111(4)(iv), Consultation with staff personnel, consultants, attorneys, board members or other persons in connection with pending or potential litigation or other legal matters. The meeting was closed from 6:07 p.m. until 6:48 p.m. to review the general liability self-insurance program and specific incidents and claims.

CA's **Board of Directors** held a closed meeting on June 25, 2019 at CA headquarters. Members present were Chairman Andrew Stack, Vice Chair Virginia Thomas, Dick Boulton, Renee DuBois, Lin Eagan, Janet Evans, Alan Klein, Milton W. Matthews, Nancy McCord, Rafia Siddiqui, and Shari Zaret. The vote to close the meeting was 7-3-0.

For: Mr. Stack and Mmes. Eagan, Evans, McCord, Siddiqui, Thomas, and Zaret
Against: Messrs. Boulton and Klein and Ms. DuBois
Abstain: None

The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property §11B-111(4)(iii), Consultation with legal counsel on legal matters and (viii), discussion of individual owner assessment accounts. The meeting was closed from 7:10 p.m. until 9:05 p.m. to discuss related legal matters and specific accounts – residential and commercial – tied to the annual charge.

CA's **Board of Directors** held a closed session on April 25, 2019 at CA headquarters. Members present were Chairman Andrew Stack, Dick Boulton, Renee DuBois, Lin Eagan, Alan Klein, Milton W. Matthews, Nancy McCord, Gregg Schwind, Virginia Thomas, and Shari Zaret. The vote to close the meeting was 9-0-0.

The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property §11B-111(4)(i), Discussion of matters pertaining to employees and personnel. The meeting was closed from 10:43 p.m. until 11:55 p.m. to discuss a personnel issue.

3. Approval of Agenda

Action: Ms. Thomas moved to approve the agenda. Ms. Evans seconded the motion.

Ms. Evans made a motion to add a vote on the "Columbia Association Policy Regarding Vehicular Traffic in Symphony Woods" to the agenda. Ms. Zaret seconded the motion, which was approved unanimously.

Mr. Klein made a motion to add a vote on "who to invite to the January 16, 2020 session on neighborhood centers." Ms. McCord seconded the motion, which was approved by a vote of 7-0-2.

For: Messrs. Boulton and Klein, and Mmes. DuBois, Eagan, Evans, Thomas, and Zaret
Against: None
Abstain: Mr. Stack and Ms. McCord

Mr. Stack called for a vote to approve the amended agenda. The amended agenda was approved unanimously.

4. Disclosure of Conflict of Interest: none

5. Consent Agenda

(a) Approval of Minutes – October 24, 2019 Board Meeting - Approved by consent

101 **6. Board Votes**

102 1. Reallocation of Funds for the Chrysalis Pathway

103 CA staff requested approval to repurpose funds originally granted for design of a pathway from Little
104 Patuxent Parkway to the Chrysalis in Symphony Woods. It was noted there was a minor change in the
105 alignment of the pathway to alleviate some issues with drainage and to reduce the number of trees needing
106 to be cut to construct the pathway. The change was not substantial enough to revise the original design and
107 Board members were offered two opportunities to walk the proposed new alignment.

108 **Action:** Mr. Boulton moved to reallocate remaining funds for pathway design and engineering services to
109 pathway construction-related activities. Ms. McCord seconded the motion, which passed by a vote of 8-1-0.

110 For: Messrs. Boulton and Stack, and Mmes. DuBois, Eagan, Evans, McCord, Thomas, and Zaret

111 Against: Mr. Klein

112 Abstain: None

113
114 2. Revised Columbia Association Policy regarding Vehicular Traffic in Symphony Woods

115 **Action:** Ms. McCord moved that CA's Board of Directors adopt the revised Policy regarding Vehicular
116 Traffic in Symphony Woods. Mr. Boulton seconded the motion, which was approved unanimously.

117
118 **Action:** Ms. Evans made a motion that CA's Policy regarding Vehicular Traffic in Symphony Woods be
119 provided to the Howard County Department of Planning and Zoning. Mr. Klein seconded the motion, which
120 was approved unanimously.

121
122 3. Invitees to the January 16, 2020 Open Session on Neighborhood Centers

123 **Action:** Ms. Thomas moved that members of the village boards of directors and the village managers be
124 invited to the January 16, 2020 open session on neighborhood centers. Ms. Zaret seconded the motion.

125
126 The Board suggested having groups of village invitees and CA Board members at tables, and that a recorder
127 for the table be designated. The session will be open to the public. A survey to garner public opinion will be
128 available in advance of the meeting. CA Board members were asked to take this information back to their
129 villages.

130
131 Mr. Stack called for a vote on the motion. The motion passed by a vote of 6-2-1.

132 For: Messrs. Boulton and Stack, and Mmes. Eagan, McCord, Thomas, and Zaret

133 Against: Mr. Klein and Ms. DuBois

134 Abstain: Ms. Evans

135
136 **7. Chairman's Remarks**

137 Mr. Stack referred to his written report, and also thanked CA staff members for their work and participation in
138 the Veterans' Day Parade and Ceremony on November 10.

139
140 **8. Reports/Presentations**

141 (a) Report from the CA Representatives to the Inner Arbor Trust Board of Directors

142 Ms. Eagan provided a report in writing.

143
144 **9. Tracking Forms**

145 (a) Board Requests – No comments were received.

146 (b) Resident Requests – No comments were received.

147
148 **10. Possible New Topics**

149 None were suggested.

150
151 **11. Talking Points** – Ms. Loughran recited the talking points.

153 **12. Adjournment** – The meeting was adjourned at 10:13 p.m.

154

155

156 Respectfully submitted,

157

158 Janet F. Loughran

159 Executive Assistant to the President/CEO



COMMITTEE RECOMMENDATIONS TO BOARD

Date: December 10, 2019
To: Columbia Association Board of Directors
From: James Young, Audit Committee Chair
Cc: Milton W. Matthews, President/CEO
Subject: Appointment of External Auditors for Fiscal Year 2020

Issue:

In accordance with CA's purchasing policies, the independent auditing services for CA's financial statements and its 401(k) plan were competitively bid, and CliftonLarsonAllen LLP was selected to perform the audits for fiscal years 2018 – 2022. Annual engagement of the firm is contingent upon recommendation by the Audit Committee and appointment by the Board of Directors each year.

Discussion:

At its meeting on December 9, 2019, the Audit Committee voted to recommend to CA's Board of Directors the appointment of CliftonLarsonAllen LLP to perform CA's FY20 independent audits.

Recommendation of Committee:

By a vote of 4 For 0 Opposed 0 Abstain

☐

Has no recommendation.

☒

Recommends the following action be taken or motion be approved by the CA Board of Directors in regards to the issue described above.

Justification for Recommendation:

CliftonLarsonAllen LLP performed well for CA as its independent auditor in FY18 and FY19, the firm was rated highest after a competitive bidding process, and the firm confirmed in a letter dated November 26, 2019 that it has maintained its independence relative to CA.

Motion: The recommendation must be written in the form of a motion or resolution.

The Audit Committee moves to recommend that the Board of Directors appoint CliftonLarsonAllen LLP as CA's external auditing firm for FY20.

Additional Action recommended by committee in lieu of motion or in addition to motion: none.



DATE: December 4, 2019

TO: Board of Directors

FROM: Jeremy Scharfenberg, Energy Manager

SUBJECT: **Climate Change and Sustainability Committee Member Resignation and Appointment**

This memorandum formalizes an adjustment in the make-up of the Climate Change and Sustainability Advisory Committee. Mr. Jeffrey Williams resigned from the committee this past summer and a replacement has been identified.

The committee formed a candidate selection subcommittee and utilized several options for gathering candidates including the original pool of applicants when the committee was formed last year and internal referrals. The candidate selected for the vacant position is Mr. Roberto Martin who had applied during the original formation of the committee.

Staff and the committee recommend approval of his appointment. A summary of Mr. Martin's qualifications is provided below.

Last Name	First Name	Village	Qualifications / Resume Highlights
Martin	Roberto	KC	Independent environmental consultant with experience in monitoring & evaluation, advocacy, biodiversity conservation, and alternative energy. BS in Environmental Studies, MS in Geography, work towards PhD in Forest Resources Science

December 6, 2019

Chair's Remarks December 12, 2019 CA Board Work Session/Meeting

<u>Date</u>	<u>Activity</u>	<u>Time</u>
Dec 7, 2019	Supreme Sports Club Main Fitness Floor Reopening (see website for details)	8:00 AM
Dec 7, 2019	River Hill Breakfast with Santa (Claret Hall)	8:00 AM RR & 10:00 AM RR
Dec 7, 2019	Wilde Lake Breakfast with Santa (Slayton House)	9:00 AM RR
Dec 7, 2019	Kings Contrivance Lunch with Santa (Amherst House)	11:30 AM RR
Dec 7, 2019	Ladies Night Out: Holiday Style (Columbia Gym, see website for details)	6:00 PM RR
Dec 8, 2019	Oakland Mills Jazz in the Mills (Other Barn)	5:00 PM RR
Dec 9, 2019	Volunteering Made Easy	6:00 PM RR
Dec 9, 2019	Art Center Advisory Committee meeting (Art Center)	6:30 PM
Dec 9, 2019	Audit Committee meeting	7:00 PM
Dec 9, 2019	International & Multicultural Advisory Committee	7:00 PM
Dec 10, 2019	Technology Cafe (East Columbia 50+ Senior Center)	3:30 PM
Dec 10, 2019	France/Spain High School Exchange Trips information session (see website)	7:00 PM
Dec 10, 2019	Wilde Reading Series (Art Center; see website)	7:00 PM
Dec 11, 2019	Gingerbread House Decorating (Other Barn, Oakland Mills)	6:30 PM RR
Dec 11, 2019	Climate Change & Sustainability Advisory Committee (Long Reach Indoor Tennis facility)	7:00 PM
Dec 12, 2019	CA Board work session/meeting	7:00 PM
Dec 13, 2019	Pizza with Santa (Hawthorn Center, Hickory Ridge)	6:00 PM RR
Dec 14, 2019	Gingerbread House workshop (Stonehouse, Long Reach)	10:00 AM RR

Dec 14, 2019	Harper's Choice Pizza with Santa (Kahler Hall)	11:00 AM RR
Dec 14, 2019	Kings Contrivance Cookies with Santa (Amherst House)	2:00 PM RR
Dec 14, 2019	Storytime with Santa (Linden Hall, Dorsey's Search)	6:00 PM RR
Dec 20, 2019	Festive Friday In Downtown Columbia (Lakefront, Downtown Columbia Partnership)	6:00 PM RR
Jan 9, 2020	CA Board work session	7:00 PM

RR = Registration Required or there is a Cost associated with this Activity

Happy Holidays!



SENIOR
LEADERSHIP
TEAM

Milton W. Matthews
President/
Chief Executive
Officer

Susan Krabbe
Vice President/
Chief Financial Officer

Dan Burns
Director of
Sport and Fitness

Sheri Fanaroff
General Counsel

Janet Loughran
Executive Assistant
to the President/CEO

Dennis Matthey
Director of Open Space
and Facility Services

Monica McMellon-Ajayi
Director of
Human Resources

Michelle Miller
Director of
Community Services

Kristin Russell
Director of Planning
and Community Affairs

Laura Sittler
Chief Marketing
Officer

Chuck Thompson
Chief Information
Officer

Jackie Tuma
Director of
Internal Audit

December 2019 – The Year in Review

Office of the President/CEO

The President/CEO continued his outreach and commitment to community engagement via service on numerous local boards of directors and committees in Columbia and Greater Howard County. These include:

- Boards of Directors
 - Downtown Columbia Arts and Culture Commission
 - Downtown Columbia Partnership
 - Howard County Chamber (formerly Chamber of Commerce)
 - Howard County Economic Development Authority
 - Inner Arbor Trust
- Committees
 - Spending Affordability Advisory Committee of Howard County, Office of the County Executive - the President/CEO has served on this committee since 2015
 - Incentives Committee of the Economic Development Authority
 - Merger Committee for the Downtown Columbia Arts and Culture Groups
 - Executive Committee of the Howard County Chamber - the President/CEO is in his second two-year term on this committee

In addition to attending numerous community events throughout the year, the President/CEO was an invited speaker at the following events in 2019:

- “New Town Entrepreneurship: Early Black Businesses in Columbia” – 11 February
- Howard County Chamber Young Professionals Network (YPN) Workshop – 3 April
- Celebration of Life Ceremony for Jane Dembner – 14 September
- International Downtown Association Visit hosted by the Downtown Columbia Partnership – 28 October
- Veterans Day Parade and Ceremony – 10 November

The President/CEO was named by *The Daily Record* as one of Maryland’s 2019 Most Admired CEOs. The award recognizes talented business and government CEOs and nonprofit executive directors throughout Maryland for their leadership and vision. The winners were selected based on professional accomplishments, community service, and letters of reference submitted by coworkers, board members, and community leaders showing the CEO’s leadership and vision. Mr. Matthews and the other award recipients were honored at a ceremony on 5 November.

Columbia Association Five-Year Strategic Plan

Columbia Association's Board of Directors approved a five-year strategic plan for fiscal years 2020-2024 in June 2019. The approved plan was the culmination of a seven-month process, which began in November 2019. Consultant Griff Hall assembled information from a wide range of perspectives using interviews, surveys, and focus groups with CA Board members, senior leadership team members, other staff members, village board chairs, and other stakeholder groups in the community. Following a series of work sessions from March-May, the final draft of the strategic plan was presented to the Board in May, with final approval given in June.

The approved strategic plan features new mission and vision statements, as well as five strategic priorities (**Identity, Resource Stewardship, Environmental Sustainability, Leadership Development, and Advocacy**), with accompanying goals and objectives.

Mr. Hall, the Board of Directors, and the senior leadership team would like to recognize the contributions to the project by Jane Dembner, former director of the Office of Planning and Community Affairs. As noted by Mr. Hall in the final report, "Ms. Dembner guided process planning, provided essential information, and served as the point of contact and stakeholder liaison during the early phases. She also played a critical role in analyses and decisions in Phases 3 and 4 of the project. Her focus and follow-through contributed immeasurably to the successful conclusion of this strategic plan process."

Department of Administrative Services

Accounting/Finance

The Accounting/Finance team received very favorable feedback from the external auditors on the FY 2019 financial statement audit. The chairs of the CA Board of Directors and the Audit Committee visited the team in person to thank and congratulate them for their commitment to CA.

Beginning with the second quarter FY 2020 financial reports, new profit and loss categories, as requested by CA's Board and management, will more clearly identify and more logically group CA's operating expenses.

The team updated CA's Ten-Year Economic Model within the Power Plan budget and forecast system in time for use in the FY 2021/2022 budget process. The updated model, which is embedded in the system, will provide the capability to quickly compare actual progress against forecasted annual results and modify future periods, as necessary.

The Treasury team within Accounting/Finance completed a two-year rolling monthly cash forecast to better predict borrowing requirements, interest expense and interest income.

The Annual Charge team continually evaluates the customer-facing aspects of the annual charge process, resulting in ongoing improvements in the annual charge customer experience over the past few years. This year, the team enhanced the annual charge credit processing software to streamline the entry, review and release of credit refunds, and providing better access to account information needed to answer resident inquiries while credits are in various stages of processing.

Human Resources and Learning & Organizational Development

Dayforce, CA's new Human Resources Information System (HRIS), was successfully brought online in June 2019. Overall, Dayforce features:

- Payroll
- Scheduling
- Time and Attendance
- Learning and Development
- Recruiting and Onboarding
- Performance Management
- Document Management
- Benefits Management
- Reporting and Analytics
- Employee Self Service

Performance Management, Document Management, and Reporting and Analytics are scheduled to be operational by the end of FY 2020. Dayforce has integrated all of the HR functions into one system with easy reporting capabilities that will provide managers with real-time data that impact operations. Dayforce allows an individual to view all of his/her information in one system from a mobile device for ease and convenience. Team members are using Dayforce to obtain their personal data, such as pay-stubs, tax information, and for other functions that previously required a paper process.

Monica McMellon-Ajayi, director of Human Resources, was appointed to the board of directors of the Howard County Chapter of the Society of Human Resource Management (SHRM). Ms. McMellon-Ajayi will lead the Workforce Development Committee, where she will work with community partners to provide consultation on interviewing skills and preparing high school and college students, as well as veterans, to enter the workforce. She also will partner with other Howard County SHRM committees to leverage all facets of human resources (HR) to enhance the community and demonstrate the value that HR adds in making businesses successful.

Information Technology

The Information Technology (IT) team was actively engaged in the Dayforce implementation, providing data conversion, security and hardware deployment.

IT replaced the CA-wide, on-premise phone system with Voice over IP as a service. The upgrade resulted in lower telecommunications costs and predictable monthly costs per user, and will eliminate the annual maintenance costs for supporting communications hardware.

Purchasing

The Purchasing Division assumed responsibility for all non-procurement contracts. Moving this responsibility to the Purchasing Division further reduces the number of steps involved in the review and approval processes for all contractual matters.

The Purchasing Division implemented numerous improvements to the control and oversight of the procurement card program. The team also successfully transitioned to the secure, electronic distribution of procurement card statements. This process is intended to improve the security of distributing statements, as well as being a more effective step in reconciling them.



The Purchasing Director participated with local, state and federal agencies in several Minority Business Enterprise (MBE) firm outreach events, with additional events planned in Calendar Year 2020. Such events are an invaluable tool for meeting with MBE firms to ensure that they are aware of CA procurement opportunities.

Approximately 250 CA team members will participate in a mandatory purchasing training refresher course beginning in December 2019. In collaboration with the Learning and Organizational Development team, the Purchasing Division developed a new training module that will be deployed through Dayforce. In addition to the training module, these CA team members will have the opportunity to participate in an in-person purchasing training forum, which will provide a deeper understanding of procurement policies and procedures.

Department of Sport and Fitness

Sport and Fitness Director Dan Burns was appointed to the Visit Howard County Board of Directors in fall 2019. Mr. Burns, who will serve a three-year term, recently joined other board members in a half-day retreat to develop a three-year strategic plan for the organization.

Fitness

TRIBE Team Training officially launched at the Athletic Club and Supreme Sports Club. TRIBE Team Training is a progressive, small group training that promotes getting results as a group. The programs include TRIBE Core, TRIBE Life and TRIBE Fit, all with varying levels of intensity and focus.

While the Athletic Club reopened on November 30, 2018, the official Grand Re-opening celebration was held on 12 January. The reopening featured day-long festivities and programming, a ribbon-cutting ceremony, and showcased the new TRIBE program, TRX MAPS, CACycle, BodyFlow and Cardio Tone & Barre.

Phases 1 and 2 of a planned three-phase renovation project at the Supreme Sports Club were completed in 2019. Phase 1 included a complete renovation of the upstairs locker rooms, updates to the pool area, replacement of the indoor track, and refinishing of the arena floor. Phase 2 included a complete renovation of the upstairs fitness center, highlighted by the removal of the "Package Plan Plus" wall to create more space and for a better experience for the club's members and guests.

Health Planet, Healthy You

Sport & Fitness introduced its newest green initiative, *Healthy Planet, Healthy You*. The initiative will focus on reducing single use paper and plastic items in the fitness clubs, Swim Center and Haven on the Lake. Members were able to earn a reusable water bottle or swim suit bag in October by registering and using the facilities. The introduction period for the initiative ended in November; the facilities will now begin phasing out single-use water cups and wet bags.

Haven on the Lake

Haven on the Lake began offering Aerial Yoga, a form of yoga which uses a soft fabric hammock, capable of supporting up to 1,000 pounds, to suspend the user into inversions two to three inches off the ground. The aerial hammock moves participants through traditional poses and assists the body to take on more challenging poses without strain, force, or effort.

Aquatics

Upgrades to outdoor pools included:

- Dasher Green Pool – Renovated bathhouse, concrete deck repair, installation of shade canopies over the wading pool and spa, and a new bean bag toss area.
- Hawthorn Pool – New ADA wading pool, shade canopies over the wading pool and spa, and concrete deck replacement. Hawthorn is now the 5th ADA compliant outdoor pool.
- Running Book Pool – Wading pool replacement, including a new Water Journey™ Labyrinth & Race.

Golf Courses

- Hobbit's Glen Golf Club introduced a new league for young professionals entitled "The Young Exec Association @ Hobbit's (Y.E.A.H.)."
- Joan Lovelace, Hobbit's Glen LPGA Golf professional, participated in a Pro Am tournament at the Port Royal Golf Club in Bermuda on 8-14 March, and placed 10th in the professional division. Joan also was named the 2019 LPGA Golf Professional of the Year for the Northeast section.
- Fairway Hills Golf Course hosted the First Tee of Howard County 18th Annual Golf Tournament sponsored by Chesapeake Systems.

Office of Planning and Community Affairs

Staffing

In 2019 the Office of Planning and Community Affairs faced unexpected challenges with the loss of its Director, Jane Dembner. In her absence, Jessica Bellah, Community Planner, served as Acting Director until a new full-time director, Kristin Russell, was hired in October. While some projects were delayed, day-to-day operations were maintained during this transition. It is expected that, with full staffing in the Office, a larger number of planning initiatives will be pursued in Calendar Year 2020.

Planning and Development

The Office of Planning and Community Affairs reviewed draft plans, commented on development proposals, and attended planning-related public meetings during 2019. Each month, staff prepared and distributed the *Development Tracker*, which is used by CA's Board of Directors and the community to monitor development proposals and associated public meetings. The *Development Tracker* consolidates a list of upcoming public meetings, summarizes the outcomes of prior meetings and tracks plan submissions currently under review by various County agencies.

Millennials Advisory Committee

The Office of Planning and Community Affairs organized the recruitment of volunteers from the community and held the kickoff meeting for the newly formed Millennials Advisory Committee. Staff continues to provide technical assistance and advisory services to the Committee. The Committee is tackling three pre-approved charges set by the CA Board of Directors to develop priorities for improving CA's communications and messaging its value proposition to Columbia's youngest adults. The Committee also will assist in the implementation of recommendations from the "*Exploring Ways to Better Serve Millennials*" report, produced by the Millennials Work Group and accepted by the Board of Directors in early 2019.

The Committee has met monthly since June, providing feedback and input on upcoming social activities aimed at serving younger generations of Columbians. Members of the Committee have used their first meetings to better understand CA's membership structure and communications strategy. The Committee will soon select three primary recommendations from the "Exploring Ways to Better Serve Millennials" report to focus on how CA may go about implementing these recommended improvements.

Complete Streets and E-Scooters

At the invitation of the Howard County Office of Transportation, Planning staff participated as a voting member of the Complete Streets Implementation Team to assist in developing a Complete Street policy that ensures Howard County's streets and transportation systems serve all users. The Implementation Team met in spring and summer of 2019 to ensure that the draft policy included best practices and was responsive to the unique needs of the greater Howard County community. The policy was adopted in August by the County Council.

CA will continue to partner in the County's efforts to implement Complete Streets and support efforts to update the Design Manual.

CA is in the early stages of coordination with the County, Howard Hughes Corporation, Howard Community College, The Mall in Columbia, and Howard County General Hospital in anticipation of the arrival of e-Scooters in early- to mid-2020.

Annual Bicycle and Pedestrian Count Program

Planning staff successfully conducted the sixth annual Bicycle and Pedestrian Count Program. Annually, CA Planning staff organizes a volunteer effort to capture a time stamp of the growing demand for and use of Columbia's trail system, especially at locations where new pathways have been constructed or improved. This year, the total number of count locations was reduced, with a focus on capturing user data ahead of planned improvements at key intersections throughout the Columbia community.

Efforts are still underway to summarize count data and produce a final report. It is expected that the report will be completed winter 2019/2020. This information will provide CA and the Howard County Office of Transportation a better understanding of the number and demographics of people who walk and cycle along these routes; thereby, validating the impact of past improvements and providing more information for future infrastructure investments.

Office of General Counsel

The Office of General Counsel ("Office") drafted, reviewed, revised, negotiated and finalized approximately 180 contracts and other legal agreements.

The Office is currently handling 47 active covenant enforcement cases, of which 10 are in litigation and 37 are in pre-litigation. The Architectural Resource Committee ("ARC"), which is chaired by the General Counsel and of which CA's Covenants Administrator is a member, met 9 times and reviewed 26 cases, of which 20 were accepted. The remaining 6 were declined or withdrawn. Twenty-six (26) old cases were closed.

In the area of covenant enforcement, the Office also:

- Completed implementation of the system interface of Docuware to allow CA and the villages to share information regarding covenant cases. The use of Docuware has greatly streamlined the

process for the villages' delivery of information on new ARC cases to CA and eliminated the need, in most circumstances, for the exchange of documents in paper form.

- Shared with the covenant advisors a proposed architectural guideline for ramps and other accessory structures. Two villages have incorporated the guideline into their architectural guidelines document, and the other eight villages have advised the Office that they will incorporate it in their next guideline revision.
- Completed the update (last done in 1998) of the ARC manual and distributed copies to each village covenant advisor and ARC member.
- Conducted a Covenant Legal training session for village board members, village architectural committee members and covenant advisors, which was attended by approximately 50 people.

The Office analyzed the impact of and determined appropriate CA positions on 29 pieces of state legislation, and monitored other proposed Howard County State Delegation bills, as well as Howard County Council bills.

In collaboration with the Department of Open Space and Facility Services, the Office continued to develop and implement the process to abate encroachments, including a legal process to address encroachments in circumstances in which Open Space had been unsuccessful in reaching a resolution with the encroaching property owner. The Office met with the village covenant advisors to discuss assistance by the villages in this process and the drafting of language that can be incorporated by the villages into their letters of compliance and non-compliance when a known or suspected encroachment exists.

The Office worked extensively with the Department of Administrative Services to develop and implement a policy and procedures for filing liens under the Maryland Contract Lien Act for property accounts with overdue/unpaid Annual Charge amounts. Many property owners responded to our notifications of intent to file liens and paid their outstanding charges. Out of the 145 properties that were part of the lien process, only 98 liens were filed. After the recording of the liens, additional payments were made, and there are now only 84 liens outstanding, which represent approximately \$515,000 in unpaid Annual Charge amounts.

General Counsel served as a leader of the Small Law Department Committee of the Association of Corporate Counsel (ACC), the national association of in-house attorneys, and served as a speaker at ACC's annual meeting.

Department of Communications and Marketing

Communications and Media

In 2019, we provided comprehensive communications and marketing support for the Community Benefit Association proposal and assisted with other major initiatives, including CA's strategic planning process and multiple phases of renovations and closures at Supreme Sports Club.

While many printed communications are still available, we note a transition in how our community receives information, including more digital channels, such as e-newsletters and the website. As a result, CA's Activities Guide is now leaner and will be printed twice a year instead of three times a year, providing a catalog of classes and programs while directing readers to CA's website for up-to-date information about dates, times, and pricing.

CA solicited coverage through contacts and by sending more than 15 press releases, including the Community Benefit Association proposal; major events such as Dog Day, the Lakefront Summer Festival, CA's annual Veterans Day ceremony, and Columbia BikeAbout; and an award CA received from the Environmental Protection Agency and the Department of Energy.

Website Redevelopment and Launch

The first eight months were spent planning, developing, testing and implementing a new website. Goals for this redevelopment were focused on improving the user experience, including class and program registration, and creating a useful resource for the community. Numerous communications went out to the community starting three weeks before the website went live in August. New users to the website are up 19% vs. last year; we have improved the navigation and class registration and added a new events calendar. The website also obtained ADA compliance, an important step to ensure that we serve our entire community. More work will continue as we optimize page loading times and search engine optimization (SEO).

Advertising and Digital Media

In 2019, the Department made a strategic shift from mainly traditional media (print ads, direct mail pieces) to digital media options that are more effective in reaching our target audiences in specific geographic areas. A new advertising and media agency, GKV, was brought onboard to advertise CA and Haven on the Lake memberships with a focus in digital channels. Additionally, more funds were allocated to social media advertising, as well as pay-per-click ads.

Advertising campaigns included geo-targeted banner ads on various sites, including USA Today, Amazon, Sports Illustrated, Baltimore Sun, and others. Numerous targeted eblasts and geo-targeted mobile ad campaigns also ran to support CA, golf memberships and summer camps. Results from these efforts have been positive. FY20 Q1 and Q2 numbers are up compared to FY19 Q1 and Q2 numbers: total webpage visits to our membership-related webpages are up 48,666 and lead form submissions are higher by 1,183.

Events

Communications & Marketing planned and hosted many community events, including CA's annual KidsDay and Dog Day events and our Veterans Day ceremony. We also sponsored a new event this year for millennials called *Party in the Park*, which featured live music, food trucks, drinks and games. In addition to these events, the Department promoted and supported other CA events, such as the Healthy Eating Series and Columbia BikeAbout.

Department of Open Space and Facility Services

Construction Services

Completion of major improvements to the Supreme Sports Club was at the forefront of Construction Services projects in 2019. Nevertheless, many other projects - large and small ones - were completed at CA facilities and sites including:

Hawthorn Pool: Replacement of the wading pool and major portions of the deck.

Running Brook Pool: Replacement of the wading pool with a new interactive play pad as well as major portions of the deck.

Horse Center: Installed the first of two modular homes for on-site caretakers.

Tot Lots: Renovations including new swing structures performed at (Dorsey Search) DS-05 Manor Hill; (Hickory Ridge) HR-16 White Cord Way; (Kings Contrivance) KC-09 White Spring Way, KC-19 Second Time lane, KC-22 Shaker Drive, KC-24 Deer Chase; (Long Reach) LR-09 Goldamber Garth, LR-18 Oak Brush; and (River Hill) RH-18 Whistling Winds.

Boardwalks: Replaced (Long Reach) LRBR-36, LRBR-49 and LRBR-50.

Bridges: Replaced Harpers Choice-HCBR-03, HCBR-07; Hickory Ridge-HRBR-05, HRBR-08, HRBR-10, HRBR-26, HRBR-26; Long Reach-LRBR-48; Oakland Mills-OMBR-22, OMBR-28; Oakland Ridge Industrial Park-ORIPBR-24; RiverHill-RHBR-05, RHBR-45, RHBR-27; and Wilde Lake-WLBR-07.

16026 linear feet (lf) of Pathways: Dorsey Search (1,117lf), Hickory Ridge (386lf), Kings Contrivance (4,700lf), Owen Brown (1,129lf), Oakland Mills (2,435lf), River Hill (1,496lf), Long Reach (4,391) and Town Center (372lf).

Tennis & Basketball Courts: Renovated at Dorsey Pool, Hopewell Pool, Leaf Treader, Locust Park Pool, Longfellow Pool, Owen Brown Ridge, Red Branch Road and Vantage Point Road.

Parking Lots: Improvements were made at Oakland Manor, Running Brook and Gerwig Lane.

Ponds: Sediment was removed from Pushcart Pond, Donleigh Pond, Wayover Way Pond and Jackson Pond.

Open Space Operations

Major activities included clean-up after two major storm events in early summer and hosting the “Exploring Columbia on Foot” series. Other notable initiatives include:

- Implementation of a process to collect data on forest management in order to better assess ongoing tree maintenance and strategic tree replacement. Sustainable tree management practices included leaving tall stumps or snags, where appropriate.
- Eliminated the use of Glyphosate and continued our efforts to research and test safer alternatives for weed control using mechanical removal strategies and reduced risk/naturally occurring products.
- Invasive species management bamboo projects utilizing new strategies such as forestry mulcher.
- Revamped the Open Space Work Order System to improve data collection and implement new metrics.
- Integrated the use of technology through Ipads and Smartsheet forms to improve data collection and results. One example is the sign inspection program and form.
- Installed lawn alternative/ meadow test plots as a step in ongoing efforts to reduce our overall carbon footprint through reduced mowing and increasing the number of pollinator habitats.
- Revamped our weekly tot lot maintenance program, resulting in better tot lot conditions.

The infrastructure management plan for Merriweather Park at Symphony Woods (“Park”) was implemented, providing the Inner Arbor Trust and CA a proactive and needed tool to better protect the Park during events.

Energy and Sustainability

In 2019, CA's energy management program continued to advance our commitment to environmental sustainability. These efforts are an important part of CA's broader leadership in corporate social responsibility. Notable energy management projects completed include:

- Installation of a solar photovoltaic system at Kahler Hall and upgrading an existing system at the River Hill Meeting Room;
- Completion of LED lighting retrofits at Lake Elkhorn, Owen Brown Tennis Club, and Hopewell Pool;
- Installation of ENERGY STAR® HVAC units at Supreme Sports Club, Longfellow Neighborhood Center, Kahler Hall, and the Columbia Athletic Club; and
- Continuing to offset 100 percent of our electricity usage with clean solar and wind sources.

CA's efforts received national recognition with a 2019 ENERGY STAR Excellence Award from the U.S. Environmental Protection Agency and an Interior Lighting Campaign Award from the U.S. Department of Energy. CA has reduced its energy usage by more than 20 percent and its carbon footprint by 55 percent since 2012.

CA continued its efforts to engage the community in clean energy activities through its quarterly energy meetings and outreach to promote solar and residential energy efficiency. More than 100 residents participated in the energy meetings, and CA participated in 24 different community events/fairs throughout the Columbia community to promote environmental sustainability.

Watershed

Major activities included improving our open spaces by treating stormwater runoff at several locations and further reducing streambank erosion by addressing several badly eroding sites. Specific projects included:

Bioretention facilities: Built at the Maintenance Facility, Faulkner Ridge Circle and Lake Elkhorn and bioswale in Deering Woods.

Stream Stabilization: Constructed imbricated walls and plunge pools to stabilize the second and third weirs above Jackson Pond, and stabilized stream banks behind Flowerstock Row and Short Wheel Way.

Rain Gardens: Built fourteen rain gardens in 2019, bringing the total number to 429.

Resident Engagement: Held nine "Bugs that Bite" meetings, two Weed Warrior training programs, and four Weed Warrior "Pull and Plants" events; constructed six pollinator gardens with volunteers; and held a plant swap in the Village of Owen Brown, a plant swap and tree planting in the Village of Wilde Lake, and one volunteer appreciation event.

Department of Community Services

Columbia's Promise

More than 300 people attended the Preview Screening for Columbia's Promise Documentary at Smith Theatre in April 2019. The documentary was commissioned as part of Columbia's 50th Birthday celebration, which officially was held in 2017.

Camps

New camps targeting middle school and elementary youth, including Basketball and Camp C.O.O.K, were offered in 2019. More than 250 individual campers, who otherwise may not have participated, were provided the opportunity to experience summer camp through the reduced rate program.

Columbia Art Center

Columbia Art Center hosted the “*Color Columbia Plein Air Paint Out*”, with over 40 artists painting outdoor scenes at Lake Kittamaqundi and Wilde Lake. The Art Center also hosted many exhibitions, art classes, camps, and workshops in 2019.

Columbia Archives

Columbia Archives hosted its inaugural Black History Month program “*New Town Entrepreneurship: Early Black-Owned Businesses in Columbia, 1967-1977*”. The Archives partnered with the Downtown Columbia Arts and Culture Commission to highlight archives history month by sponsoring “*Music and Memories: Recording the Community’s Legacy*”, which celebrated the history of the Columbia community and the Merriweather Post Pavilion.

Columbia Community Exchange

Columbia Community Exchange Time Bank presented two peer-led educational seminars about service animals, plus a Koudi quilt making workshop. The ongoing Time Bank Skill Shares, held in collaboration with Transition Howard County and Repair Cafe, now incorporates project tables on do-it-yourself tasks to create a hands-on experience to practice new skills. Technology consulting was added to the Skill Share sessions in September 2019.

International Exchange and Multicultural Programs

International Exchange and Multicultural Programs hosted a visit by 14 Chinese middle and high school students from Liyang, China to its annual European summer teen exchanges in FY20. The monthly World Languages Cafe and International Book Club continued to attract new participants, as well as several new multicultural events. Events in 2019 included an *Africa CultureFest*; the second annual Explore Columbia’s Sister Cities program; three Sister Cities Cuisine Classes (Haitian, French and Ghanaian); and “Let’s Talk”, an event commemorating 400 years since the first enslaved people were brought to Virginia.

Youth and Teen Center (YTC)

The Youth and Teen Center (YTC), in collaboration with the Howard County Health Department, hosted *Sources of Strength*, an evidence-based suicide prevention program. The program involves peer leaders who are trained to enhance protective factors associated with reducing suicide at the school population level.

School Age Services

School Age Services (“SAS”) partnered with Columbia Archives in February 2019 to celebrate Black History Month. Each of the 20 SAS programs designed their own quilt patch based on “*What does Black History Month Mean to You?*” Once all the pieces were completed, the quilt was put together and displayed at the Columbia Archives inaugural Black History Month program.

Thought of the Month

*“Making the simple complicated is commonplace;
making the complicated simple, awesomely simple, that is Creativity.”*

Charles Mingus
Jazz Musician

Happy and Healthy Holidays from CA

Report from the Inner Arbor Trust

Ice 'n Fire, the Trust's 1st annual winter festival, opened on Nov. 30 with an incredible Frosty Fun Run. With over 600 participants and the support of the Community Action Council and Girls on the Run, we exceeded expectations. This event, as we expand and improve it, will be a major component of the Trust's earned income, as it has the potential to attract major sponsors. Our first weekend brought in over \$16,000.

This year, even hampered by uncertainty about access issues, we are able to produce an inaugural version of what will be a spectacular winter event. We have lights, Santa, an unbelievable human Christmas tree, a human snow globe, Elsa and Anna, fire pits, hot chocolate, mulled cider, carolers, etc. This is a pedestrian event that, with paths, more lighting, and other improvements that will be in place in 2020, can evolve into a signature Columbia experience.

The merger talks continue and we still have not addressed the land and capital issues associated with combining the DCACC and the Trust.

Construction on the CA-funded path is scheduled to begin in January. We had hoped to combine it with the County funded path but, without IMA signing the agreement with the County to designate a specific weekend for Wine in the Woods, the funds are still on hold.

The Trust continues to reach out to regional groups and, with the support of our partners, is planning some exciting events for the next 2 seasons.

The shared bathrooms, on hold for 3 years, may be constructed in 2020. If not, the Trust is considering building them. This "temporary" situation is no longer an option.

The Trust continues to be grateful for CA's support in developing a true community park.

Lin Eagan
Chair, IAT



December 6, 2019

To: Members of the Columbia Association Board of Directors
Milton W. Matthews, President/CEO

From: Susan Krabbe, Vice President/CFO

Cc: Jackie Tuma, Director of Internal Audit

Subject: Second Quarter FY 2020 Financial Report

The Audit Committee will review the FY 20 Second Quarter Financial Report at their December 9, 2019 meeting. We anticipate that the committee members will vote to recommend that the Board of Directors be presented with the FY 20 Second Quarter Financial Report at that meeting. Each board member has received via courier the Financial Report. In addition, the link to the Financial Report has been posted as back-up material to the December 12, 2019 Board meeting. The file is too large to post, and so to access the report online, go to <http://www.columbiaassociation.org>; scroll to the bottom of the home page and, under About Us, select Financials; Financial Reports; Financial Reports to the Board; then select FY20 Second Quarter from the list of financial reports posted.

If you have any questions, please let me know.

Columbia Association, Inc.
Financial Statements
October 31, 2019 and 2018

Columbia Association, Inc.

Index

Page

Financial Statements

Statements of Financial Position	2
Statements of Activities	3
Statements of Functional Expenses	4
Statements of Cash Flows	6
Notes to Financial Statements	7

Columbia Association, Inc.
Statements of Financial Position
October 31, 2019 and 2018
(in Thousands)

Assets

	2019	2018
Cash and cash equivalents	\$ 4,810	\$ 7,363
Accounts receivable, net	3,904	4,336
Prepaid expenses and other assets	2,096	2,325
Risk management fund	6,638	6,510
Workers' compensation fund	3,586	3,528
Property, facilities and equipment, net	140,373	133,909
Intangible assets, net	319	319
	<hr/>	<hr/>
Total assets	\$ 161,726	\$ 158,290
	<hr/>	<hr/>

Liabilities and Net Assets

Liabilities

Accounts payable and accrued expenses	13,681	12,288
Deferred revenue	5,167	5,233
	<hr/>	<hr/>
	18,848	17,521
	<hr/>	<hr/>
Term debt		
Term loan, net of deferred financing costs	21,256	23,028
Capital lease obligations	113	255
	<hr/>	<hr/>
Total term debt	21,369	23,283
	<hr/>	<hr/>
Total liabilities	40,217	40,804
Net assets		
Net assets without donor restrictions	121,509	117,486
	<hr/>	<hr/>
Total net assets	121,509	117,486
	<hr/>	<hr/>
Total liabilities and net assets	\$ 161,726	\$ 158,290
	<hr/>	<hr/>

See Notes to Financial Statements.

Columbia Association, Inc.

**Statements of Activities
October 31, 2019 and 2018
(in Thousands)**

	<u>2019</u>	<u>2018</u>
Revenue		
Annual charge	\$ 42,014	\$ 40,968
Sport and fitness	14,557	13,480
Community services	2,218	2,247
Communications and marketing	83	93
Open space and facility services	119	310
Village community associations	2	7
Interest income and other	204	417
Unrealized (loss) gain on marketable securities	<u>(7)</u>	<u>(249)</u>
Total revenue	<u>59,190</u>	<u>57,273</u>
Expenses		
Program services:		
Sport and fitness	16,317	15,563
Community services	4,165	3,872
Communications and marketing	1,119	1,165
Open space and facility services	8,032	7,226
Village community associations	<u>2,310</u>	<u>2,574</u>
Total program services	31,943	30,400
Supporting services:		
Administrative	<u>4,944</u>	<u>4,758</u>
Total expenses	<u>36,887</u>	<u>35,158</u>
Increase in net assets without donor restrictions	22,303	22,115
Net assets without donor restrictions, beginning	<u>99,206</u>	<u>95,371</u>
Net assets without donor restrictions, ending	<u><u>\$ 121,509</u></u>	<u><u>\$ 117,486</u></u>

See Notes to Financial Statements.

Columbia Association, Inc.

**Statements of Functional Expenses
October 31, 2019
(in Thousands)**

	Sport and Fitness	Community Services	Communication and Marketing	Open Space and Facility Services	Village Community Association	Total Program	Administrative	Total
Salary, Wages and Contract Labor	7,082	1,955	705	2,416	-	12,158	2,576	14,734
Annual Performance Incentives	1	2	-	-	-	3	19	22
Payroll Taxes	588	156	51	178	-	973	170	1,143
Employee Benefits	685	203	129	490	-	1,507	412	1,919
Operating Supplies/Expenses	814	233	324	260	4	1,635	139	1,774
Technology Supplies/Expenses	24	9	25	9	-	67	592	659
Collection and Treasury Expenses	98	58	180	(3)	-	333	52	385
Fees	282	202	117	1,495	86	2,182	390	2,572
Comm. Assoc. Annual Charge Share Grant	-	-	-	-	1,602	1,602	-	1,602
Temporary Funding & Grants Expense	-	927	-	-	-	927	10	937
Rentals	620	126	121	61	-	928	189	1,117
Utilities	757	42	8	47	3	857	185	1,042
Insurance & Taxes	391	20	2	124	23	560	81	641
Repairs & Maintenance	1,196	63	5	819	81	2,164	8	2,172
Depreciation	3,017	81	22	1,952	474	5,546	107	5,653
Allocations	762	88	(570)	184	37	501	14	515
Total functional expenses	16,317	4,165	1,119	8,032	2,310	31,943	4,944	36,887

See Notes to Financial Statements.

Columbia Association, Inc.

**Statements of Functional Expenses
October 31, 2018
(in Thousands)**

	Sport and Fitness	Community Services	Communication and Marketing	Open Space and Facility Services	Village Community Association	Total Program	Administrative	Total
Salary, Wages and Contract Labor	6,597	1,886	702	2,279	-	11,464	2,429	13,893
Annual Performance Incentives	3	-	1	1	-	5	3	8
Payroll Taxes	556	151	52	165	-	924	162	1,086
Employee Benefits	648	196	116	428	-	1,388	420	1,808
Operating Supplies/Expenses	792	264	390	294	11	1,751	155	1,906
Technology Supplies/Expenses	16	4	19	1	-	40	355	395
Collection and Treasury Expenses	173	50	266	-	-	489	69	558
Fees	457	196	113	1,058	245	2,069	362	2,431
Comm. Assoc. Annual Charge Share Grant	-	-	-	-	1,562	1,562	-	1,562
Temporary Funding & Grants Expense	-	720	-	-	-	720	-	720
Rentals	617	121	115	64	-	917	179	1,096
Utilities	677	39	10	49	3	778	300	1,078
Insurance & Taxes	322	20	-	116	16	474	77	551
Repairs & Maintenance	1,219	63	16	816	264	2,378	5	2,383
Depreciation	2,687	60	19	1,774	435	4,975	219	5,194
Allocations	799	102	(654)	181	38	466	23	489
Total functional expenses	15,563	3,872	1,165	7,226	2,574	30,400	4,758	35,158

See Notes to Financial Statements.

Columbia Association, Inc.

**Statements of Cash Flows
October 31, 2019 and 2018
(in Thousands)**

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities		
Increase in unrestricted net assets	\$ 22,303	\$ 22,115
Adjustments to reconcile increase in unrestricted net assets to net cash provided by operating activities		
Depreciation expense and amortization	5,654	5,194
Bad debt expense	28	220
Amortization of deferred financing costs	6	6
Loss (gain) on disposal of fixed assets	15	249
Unrealized loss (gain) on marketable securities	7	(11)
Changes in operating assets and liabilities		
Accounts receivable	(988)	(1,368)
Prepaid expenses and other assets	(389)	(662)
Accounts payable and accrued expenses	(110)	(3,184)
Deferred revenue	701	709
Net cash provided by operating activities	<u>27,227</u>	<u>23,268</u>
Cash flows from investing activities		
Purchases of investments held by trustees	(10,426)	(7,984)
Proceeds from maturities of investments held by trustees	10,335	7,922
Purchase of property, facilities and equipment	(10,485)	(9,185)
Proceeds from the sale of equipment	43	126
Net cash used in investing activities	<u>(10,533)</u>	<u>(9,121)</u>
Cash flows from financing activities		
Net borrowings (repayments) under line of credit	(11,001)	(5,905)
Net principal payments on capital lease obligations	(82)	(80)
Principal payments on term loan	(900)	(868)
Net cash provided by (used in) financing activities	<u>(11,983)</u>	<u>(6,853)</u>
Net (decrease) increase in cash and cash equivalents	4,711	7,294
Cash and cash equivalents, beginning	<u>99</u>	<u>68</u>
Cash and cash equivalents, ending	<u>\$ 4,810</u>	<u>\$ 7,362</u>
Supplemental disclosure of cash flow information		
Cash paid during the year for interest	<u>\$ 517</u>	<u>\$ 482</u>

See Notes to Financial Statements.

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2019 and 2018
(in Thousands)**

Note 1 - Organization and summary of significant accounting policies

Organization

Columbia Association, Inc. (the "Association") is a nonprofit membership corporation, incorporated under Maryland law. It develops and operates recreation and community facilities; provides community programs and assistance; and maintains and develops park land and open space in Columbia, Maryland. The Association is governed by an eleven-member Board of Directors comprised of the Association's President and ten members elected by residents of each of the ten villages.

Use of estimates in preparing financial statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents

The Association defines cash equivalents as all highly liquid investments with maturities of ninety days or less when acquired, except when such investments are held by trustees for the risk management and workers' compensation funds.

Accounts receivable

Accounts receivable consist principally of membership fees receivable, which are uncollateralized and generally have a term of one year. Accounts receivable also include annual charge balances, which are collateralized by the related property.

The carrying amount of accounts receivable is reduced by a valuation allowance. The reserve for abatements and allowance for doubtful accounts is based on management's assessment of the collectability of specific accounts and the amount of abatements property owners will receive on their property assessment.

Risk management fund

Under the Association's risk management program, self-insured claims for general liability risks are accrued based on the best estimate of the ultimate cost of both asserted claims and unasserted claims from reported incidents and estimated losses from unreported incidents. Such estimates are reviewed by counsel. The Association is funding the risk management program under a trust fund arrangement, which currently provides for funding as actuarially determined by independent actuaries.

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2019 and 2018
(in Thousands)**

Workers' compensation fund

The Association has a self-insurance program for workers' compensation. Under this program, the Association has a workers' compensation fund for its estimate of the ultimate cost of both asserted and unasserted claims from reported workers' compensation incidents and estimated losses from unreported incidents. Claims and fund expenses are paid directly out of the workers' compensation fund. The program includes a trust deposit escrow account in the name of Maryland Workers' Compensation Commission for the benefit of the Association. The investment level of the fund is periodically reviewed by the State of Maryland Workers' Compensation Commission and by independent actuaries.

Investments held by trustees

Investments held by trustees consisting of money market funds and U.S. Government mortgage bonds and treasuries are stated at fair value and are reflected in the risk management fund and workers' compensation fund on the statements of financial position.

Property, facilities and equipment, net

Land includes approximately 3,600 acres of land that has been contributed to the Association since the establishment of the community of Columbia and is recorded at zero value. The contributed land is subject to a zoning ordinance limiting its usage to public or community usage. Costs of parks, lakes and related permanent land improvements are accounted for as land and are not depreciated because they have an indefinite useful life. Facilities, equipment and land improvements that have a limited life are stated at cost and are depreciated using the straight-line method.

<u>Assets</u>	<u>Estimated useful lives</u>
Building and recreational facilities	10 to 40 years
Land improvements	20 to 25 years
Furniture, equipment and other	3 to 10 years

Expenditures are capitalized if the expenditure results in a new asset with a useful life of at least two years and meets the monetary threshold or represents an addition to an existing asset that materially improves or extends the asset beyond its original intended function or increases the useful life by at least two years. The monetary threshold is defined as \$2,500 for a single item except for certain equipment or livestock, which should be capitalized if a single item costs at least \$1,500. This includes an expenditure that is for a group of identical or coordinating items with a total cost of at least \$2,500 that are purchased together and replaced at the same time.

Accounting for the Impairment or Disposal of Long-Lived Assets, requires that an impairment loss be recognized only if the carrying amount of a long-lived asset is not recoverable from its undiscounted cash flows and that the measurement of any impairment loss be the difference between the carrying amount and the fair value of the asset. There were no impairment losses recognized during the periods ended October 31, 2019 and 2018, respectively.

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2019 and 2018
(in Thousands)**

Intangible assets

Goodwill relates to the purchase of land. The annual charge resulting from this transaction exceeds the carrying amount of the goodwill and therefore no adjustment to carrying value is deemed necessary.

Deferred financing costs

Expenses related to the term loan are being amortized using the effective interest method over the term of the respective debt. Accumulated amortization as of October 31, 2019 and 2018 was \$79 and \$67, respectively. Amortization expense for the periods ended October 31, 2019 and 2018 was \$6 and \$6, respectively. Estimated future amortization expense is as follows:

Year ending April 30,	Amortization expense
2020	\$ 6
2021	11
2022	10
2023	9
2024	8
2025 and thereafter	21
	<u>\$ 65</u>

Revenue recognition

Annual charge revenue consists of annual charges for which future services are not required and are recognized as revenue when the annual charges are levied and due. Membership and other fees are recognized as revenue on a pro rata basis during the membership period with unearned fees recorded as deferred revenue.

Rental expense

Rental expense is recognized over the lease terms as it becomes payable according to the provisions of the respective leases. However, if the rental expense varies from a straight-line basis, future rental expense including scheduled and specific rent increase and/or rent concession are recognized on a straight-line basis over the lease terms.

Advertising

The Association uses advertising to promote its programs among the audiences it serves. The costs of advertising are expensed as incurred. Advertising and promotion costs totaled \$299 and \$174 for the periods ended October 31, 2019 and 2018, respectively.

Income taxes

Although exempt from federal and state income taxes as provided for under Section 501(c)(4) of the Internal Revenue Code, the Association is subject to federal and state taxes on unrelated business income, if any.

The Association adopted the guidance provided in *Accounting for Uncertainty in Income Taxes* on April 1, 2009. Management has determined that the Association has no material uncertain tax positions that would require recognition under the guidance. The federal and state income tax returns of the Association are subject to examination by the IRS and state taxing authorities, generally for three years after they were filed. Net unrelated business income was \$0 for the periods ended October 31, 2019 and 2018.

Columbia Association, Inc.

Notes to Financial Statements
October 31, 2019 and 2018
(in Thousands)

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, costs have been allocated among the programs and supporting services that benefit from those costs.

Reclassifications

Certain prior year amounts have been reclassified to conform with the current year presentation.

Subsequent events

The Association evaluated subsequent events through December 2, 2019, the date the financial statements were available to be issued.

Change in Accounting Principle

On August 18, 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Association has implemented ASU 2016-14 and has adjusted the presentation in these financial statements accordingly. All changes have been applied retrospectively as required, with the exception of the presentation of the liquidity disclosure included in Note 5, which has been applied prospectively to 2019 as permitted by the accounting standards update.

Note 2 - Accounts receivable

Accounts receivable are comprised of the following as of October 31, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Membership fees	\$ 2,831	\$ 2,924
Annual charges	1,463	1,841
Other	<u>509</u>	<u>519</u>
Total accounts receivable	4,803	5,284
Less reserves for abatements and allowance for doubtful accounts	<u>899</u>	<u>948</u>
	<u>\$ 3,904</u>	<u>\$ 4,336</u>

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2019 and 2018
(in Thousands)**

Note 3 - Investments and other assets

Risk management fund

Investments included in the risk management fund are held by a Trustee and are combined in a portfolio, which consists of the following as of October 31, 2019 and 2018:

	2019		2018	
	Cost	Fair value	Cost	Fair value
Cash and cash equivalents	\$ 377	\$ 377	\$ 17	\$ 17
Government debt securities	6,161	6,193	6,448	6,444
Accrued interest	68	68	49	49
	<u>\$ 6,606</u>	<u>\$ 6,638</u>	<u>\$ 6,514</u>	<u>\$ 6,510</u>

Workers' compensation fund

Investments included in the workers' compensation fund are held by a Trustee in a portfolio, which consists of the following as of October 31, 2019 and 2018:

	2019		2018	
	Cost	Fair value	Cost	Fair value
Cash and cash equivalents	\$ 150	\$ 150	\$ 156	\$ 156
Government debt securities	3,417	3,425	3,338	3,361
Accrued interest	11	11	11	11
	<u>\$ 3,578</u>	<u>\$ 3,586</u>	<u>\$ 3,505</u>	<u>\$ 3,528</u>

Note 4 - Fair value measurements

In determining fair value, the Association uses various valuation approaches within the fair value measurement framework. Fair value measurements are determined based on the assumptions that market participants would use in pricing an asset or liability.

Professional guidance establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. The levels within the hierarchy based on the reliability of inputs as follows:

- Level 1 - Valuations based on unadjusted quoted prices for identical assets or liabilities in active markets;
- Level 2 - Valuations based on quoted prices for similar assets or liabilities or identical assets or liabilities in less active markets, such as dealer or broker markets; and

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2019 and 2018
(in Thousands)**

- Level 3 - Valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable, such as pricing models, discounted cash flow models and similar techniques not based on market, exchange, dealer or broker-traded transactions.

The following is a description of the valuation methodologies used for instruments measured at fair value and their classification in the valuation hierarchy.

Trading and available-for-sale securities

Debt securities consisting of government agency debt obligations are generally valued at the most recent price of the equivalent quoted yield for such securities, or those of comparable maturity, quality and type.

The following table presents assets and liabilities measured at fair value by classification within the fair value hierarchy as of October 31, 2019:

	<u>Fair value measurements using</u>		
	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Total
Government debt securities*	\$ -	\$ 9,618	\$ 9,618

The following table presents assets and liabilities measured at fair value by classification within the fair value hierarchy as of October 31, 2018:

	<u>Fair value measurements using</u>		
	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Total
Government debt securities*	\$ -	\$ 9,805	\$ 9,805

*Government debt securities are included in the risk management fund and workers' compensation fund as discussed in Note 3.

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2019 and 2018
(in Thousands)**

Note 5 – Liquidity

Columbia Association, Inc. financial assets available within one year of the statement of financial position date for general expenditures are as follows:

Total assets at quarter end	\$ 161,726
Less:	
Prepaid expenses and other assets	2,096
Risk management fund	6,638
Workers' compensation fund	3,586
Property, facilities and equipment, net	140,373
Intangible assets, net	<u>319</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 8,714</u></u>

Columbia Association has \$8,714 of financial assets available within one year on the statement of financial position date to meet cash needs for general expenditures consisting of cash of \$4,810 and accounts receivable of \$3,904. Accounts receivable consist of annual charge balances, which are collateralized by the related property. Accounts receivable also include membership fees, which are uncollateralized and generally have a term of one year. None of the financial assets are subject to any contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position.

In addition, in the event of unanticipated liquidity needs, CA has a line of credit in the amount of \$30,000 of which \$-0- was committed as of October 31, 2019. This line of credit is used to meet liquidity needs.

Columbia Association's operating activity generates positive cash flow of approximately \$15,590 based on a five year average of cash provided by operating activities. The cash is used to fund capital projects and debt service. Any additional funds needed for approved expenditures are obtained from line of credit borrowings.

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2019 and 2018
(in Thousands)**

Note 6 - Property, facilities and equipment

Property, facilities and equipment consist of the following as of October 31, 2019:

	Cost basis		Accumulated depreciation		Book value
Land	\$	16,920	\$	-	\$ 16,920
Buildings		130,992		67,165	63,827
Leasehold Improvements		5,571		2,285	3,286
Equipment		24,070		17,921	6,149
Other		99,979		49,788	50,191
Property, facilities and equipment	\$	277,532	\$	137,159	\$ 140,373

Property, facilities and equipment consist of the following as of October 31, 2018:

	Cost basis		Accumulated depreciation		Book value
Land	\$	16,924	\$	-	\$ 16,924
Buildings		122,563		65,125	57,438
Leasehold Improvements		5,557		1,748	3,809
Equipment		25,906		20,059	5,847
Other		95,990		46,099	49,891
Property, facilities and equipment	\$	266,940	\$	133,031	\$ 133,909

Note 7 - Annual charge

The principal source of the Association's revenue is an annual charge, based on a rate (68 cents per \$100 of assessed valuation in both fiscal years 2020 and 2019) established annually by the Board of Directors, on all of Columbia's assessable real property. The Association's net assessed value is 50% of the State's assessed phased-in cash value subject to a 10% annual increase cap; however, the Board of Directors capped the increase at 3.5% for fiscal years 2020 and 2019.

The net assessed value for assessment years beginning July 1 was as follows:

2020	\$	12,409,853
2019	\$	11,898,862

Columbia Association, Inc.

Notes to Financial Statements
October 31, 2019 and 2018
(in Thousands)

Note 8 - Line of credit

The Association has available an unsecured line of credit with a bank, which, under a loan agreement, is limited to borrowings of \$30,000. The outstanding note bears interest at the lower of the bank's prime rate or LIBOR plus 55 basis points (2.43% and 2.84% as of October 31, 2019 and 2018, respectively) and is due on demand. Additionally, the note bears an unused commitment fee of 10 basis points on any difference between the preauthorized schedule of the projected outstanding balance and the amount of the credit actually used. The Association had \$-0- outstanding under the line of credit as of October 31, 2019 and 2018.

Note 9 - Term debt

Term loan

On June 26, 2014, the Association entered into a 15-year fixed rate bank loan with a bank in the amount of \$30,000. The loan's interest rate is 3.63% and matures in fiscal year 2030. The Association began making monthly principal and interest payments in August 2014 for the term of the loan. The funds were used to refinance certain interim indebtedness incurred to finance capital improvements. As of October 31, 2019, the future loan principal payments are as follows:

2020	\$	917
2021		1,887
2022		1,957
2023		2,031
2024		2,105
2025 and thereafter		<u>12,424</u>
Total term loan		21,321
Less deferred financing costs, net		<u>(65)</u>
Term loan, net	\$	<u><u>21,256</u></u>

Capital lease obligation

The cost and accumulated amortization of equipment under capital leases were \$574 and \$503, respectively, as of October 31, 2019, and \$574 and \$433, respectively, as of October 31, 2018. As of October 31, 2019, the future minimum annual payments under capital leases are as follows:

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2019 and 2018
(in Thousands)**

2020	\$	60
2021		<u>54</u>
Total minimum lease payments		114
Less amount representing interest		<u>(1)</u>
Present value of net minimum lease payments	\$	<u>113</u>

Note 10 - Retirement benefit plan

Substantially all full-time and eligible part-time employees are covered by a defined contribution retirement benefit plan. Contributions are based on 6% of eligible employees' salaries. Employees become fully vested after six years of service. Expenses under this plan were \$657 and \$607 for the periods ended October 31, 2019 and 2018, respectively.

Note 11 - Commitments

The Association leases certain facilities and equipment under operating leases. Rental expense, exclusive of these costs, was \$1,065 and \$1,040 for the periods ended October 31, 2019 and 2018, respectively.

The Association records rent expense using the straight-line method over the life of the lease terms, which differs from the amount of rent due under the terms of the leases, resulting in a deferred rent payable, of \$507 and \$450, which was included in accounts payable and accrued expenses as of October 31, 2019 and 2018, respectively.

As of October 31, 2019, the Association's total commitment for minimum annual rentals, exclusive of maintenance and other occupancy costs, under non-cancellable operating leases is:

2020	\$	792
2021		1,610
2022		1,642
2023		1,675
2024		1,708
2025 and thereafter		<u>4,579</u>
Total	\$	<u>12,006</u>

The lease for the headquarters building located on Hillside Court includes a rent abatement for the period September 1, 2015 to October 31, 2016 valued at \$460. Accrued abatements of \$309 and \$345 were included in accounts payable and accrued expenses as of October 31, 2019 and 2018, respectively.

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2019 and 2018
(in Thousands)**

The lease for Haven on the Lake includes a rent abatement for the period September 1, 2014 to August 31, 2015 valued at \$386. Accrued abatements of \$205 and \$240 were included in accounts payable and accrued expenses as of October 31, 2019 and 2018, respectively. The lease also includes a tenant improvement allowance of \$1,378. Accrued allowances of \$880 and \$945 were included in accounts payable as of October 31, 2019 and 2018, respectively. The abatements and allowances are amortized over the life of the lease and are reflected as a reduction of rent expense as reported in the statements of activities.

Note 12 - Postretirement health care

The Association sponsors a defined postretirement medical benefit plan that covers both salaried and nonsalaried full-time employees and their spouses or surviving spouses. The postretirement health care plan is contributory. The Association will provide a maximum contribution of \$2.5 to retired employees and their spouses for employees who have 20 or more years of full-time service with the Association and have passed their 60th birthday. This contribution will decrease to a maximum of \$1.5 when the retiree reaches age 65. This benefit terminates on the 10th anniversary of the benefit commencement date. The employee contributes the remainder of the health care cost.

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2019 and 2018
(in Thousands)**

The following table sets forth the funded status of the Association's postretirement health care benefit plan reconciled to the accrued postretirement benefits cost recognized by the Association as of April 30:

	<u>2019</u>	<u>2018</u>
Reconciliation of benefit obligations		
Obligation at beginning of year	\$ 705	\$ 678
Service cost	32	31
Interest cost	29	27
Actuarial gain	-	-
Amortization of net loss	(5)	(5)
Amortization of unrecognized past service cost	(15)	(15)
Benefit payments	<u>(17)</u>	<u>(11)</u>
Obligation at end of year	<u>\$ 729</u>	<u>\$ 705</u>
Amount not yet recognized in net periodic postretirement benefit costs		
Unrecognized prior service credit	\$ -	\$ -
Unrecognized gain	<u>112</u>	<u>112</u>
Total amount not yet recognized in net periodic postretirement benefit costs	<u>\$ 112</u>	<u>\$ 112</u>
Net periodic postretirement benefit costs include		
Service cost	\$ 32	\$ 31
Interest cost	29	27
Amortization of net gain from prior periods	-	-
Amortization of unrecognized prior service cost	<u>15</u>	<u>(15)</u>
Net periodic postretirement benefit costs	<u>\$ 76</u>	<u>\$ 43</u>

The discount rate was 4.45% as of April 31, 2019 and 2018. The gross trend rate for health care coverage is 10.0% grading to 4.45% over five years.

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2019 and 2018
(in Thousands)**

Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. A one percent change in assumed health care cost trend rates would have the following effects:

	<u>1% increase</u>	<u>1% decrease</u>
Effect on total service and interest cost components of net periodic postretirement health care benefit cost	\$ 8	\$ (7)
Effect on the health care component of the accumulated postretirement benefit obligation	90	(79)

The following is a projection of expected future benefits under the plan:

2020	\$ 33
2021	39
2022	51
2023	54
2024	57
2025 - 2027	<u>215</u>
	<u>\$ 449</u>

Note 13 - Significant estimates

Reserve for general liability self-insurance

Under its general liability self-insurance plan, the Association accrues the estimated expense of general liability claims based on claims filed subsequent to year-end and an additional amount for incurred, but not yet reported claims based on prior experience. Accruals for such costs of \$1,273 and \$1,307 are included in accrued expenses as of October 31, 2019 and 2018. Claim payments based on actual claims ultimately filed could differ materially from these estimates.

Reserve for workers' compensation self-insurance

Under its workers' compensation self-insurance plan, the Association accrues the estimated expense of workers' compensation claims based on claims filed subsequent to year-end and an additional amount for incurred, but not yet reported claims based on prior experience.

Accruals for such costs of \$2,004 and \$2,228 are included in accrued expenses as of October 31, 2019 and 2018, respectively. Claim payments based on actual claims ultimately filed could differ materially from these estimates.

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2019 and 2018
(in Thousands)**

Note 14 - Concentration of credit risk

The Association maintains its cash balance in several accounts in various banks. At times, these balances may exceed the federal insurance limits; however, the Association has not experienced any losses with respect to its bank balances in excess of government provided insurance. Management believes that no significant concentration of credit risk exists with respect to these cash balances as of October 31, 2019.

Note 15 - Contingencies

The Association is periodically a party to various lawsuits, claims and investigations, both actual and potential arising in the normal course of business. Based on internal review and advice of legal counsel, management believes the ultimate outcome of these matters, individually and in the aggregate, will not have a material adverse effect on the Association's financial position or results of operations.



December 6, 2019

To: Columbia Association Board of Directors
Milton W. Matthews, President/CEO

From: Susan Krabbe, Vice President and Chief Financial Officer

Cc: Dan Burns, Director; Department of Sport and Fitness
Laura Sitler, Chief Marketing Officer
Lynn Schwartz, Director of Finance/Treasurer

Re: Dashboard Metrics

The dashboard for the second quarter of FY 2020 is attached. The table below describes the metrics, and notes the data source and date of the measurement.

	Metric	Description/Purpose	Data Source	Date of Measurement
1	Net Change in Past Due Membership Accounts	To monitor collections by tracking the trend in membership account dollars over 90 days past due	Spectrum NG reports	As of October 31, 2019
1a	<i>Past Due Membership Accounts</i>	<i>Added in response to Board member requests. Shows actual past due membership accounts</i>	<i>Spectrum NG reports</i>	<i>As of October 31, 2019</i>
2	Net Membership Changes	To monitor member retention/growth by major membership category over time	Spectrum NG reports and sales data collected by the Customer and Member Service Center	Data as of October 31, 2019. This was provided with the FY 20 Q2 financial reports.
3	CA People Productivity = personnel costs divided by non-annual charge revenue	To monitor the revenue production from CA's investment in the work force	Infor (Lawson) reports	Actual data through October 31, 2019
4	Free Cash Flow	To monitor liquidity by tracking cash flow from operations less debt principal payments less paid capital expenditures	Infor (Lawson) reports	Actual data through October 31, 2019
5	Net Assets to Debt Service (should be greater than 1.25:1.00)	To monitor CA's financial condition, in accordance with the terms of existing financing	Infor (Lawson) reports	Actual audited data through April 30, 2019

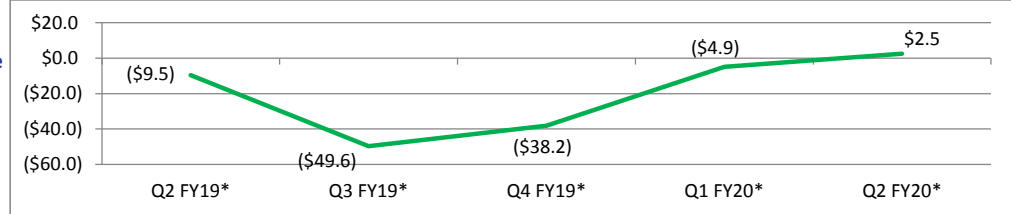
	Metric	Description/Purpose	Data Source	Date of Measurement
6	Total Liabilities to Total Net Assets (should be less than 1.30:1.00)	To monitor CA's financial condition, in accordance with the terms of existing financing	Infor (Lawson) reports	Actual audited data through April 30, 2019
7	Return on Investment – Buildings, Major Amenities	To measure and monitor the cost of maintaining CA's major facilities by comparing annual repairs and maintenance costs to revenue and square footage	Infor (Lawson) reports	Actual data through October 31, 2019
8	Market share for memberships and Columbia Cards	Per Board request – to track memberships per housing unit	Spectrum NG reports and Howard County data	Actual membership data through October 31, 2019. Housing data updated annually by Howard County.
9	Marketing Cost per Membership	To monitor marketing effectiveness	Spectrum reports and marketing expenditure data tracked by staff	Actual data as of October 31, 2019
10	Top 50 Associated Words by Volume	Indicates general satisfaction/dissatisfaction of program and facility users	Clarabridge surveys	Responses as of October 31, 2019
11	Survey results for various topics such as cleanliness, satisfaction with staff, facilities, classes, etc.	Provides more specific feedback from program and facility users to drive improvements	Clarabridge surveys	Responses as of October 31, 2019
12	Summarized Survey Results by Survey Source	Very high-level survey results by the source of the survey, such as the CA website, Facebook, etc.	Clarabridge surveys	Responses as of October 31, 2019
13	NEW - Effort	Numerical value that indicates survey responses as to "how hard is it to do business with CA"	Clarabridge surveys	Responses as of October 31, 2019
14	Net Promoter Score ("NPS") – Overall CA (Sport & Fitness)	Numerical value that indicates survey responses as to the likelihood a customer will refer the program to someone else – overall CA.	Clarabridge surveys	Responses as of October 31, 2019
15	NPS – Pools	See above – pools	Clarabridge surveys	Responses as of October 31, 2019
16	NPS – Fitness Clubs	See above – fitness clubs	Clarabridge surveys	Responses as of October 31, 2019
17	NPS – Golf	See above – golf courses	Clarabridge surveys	Responses as of October 31, 2019
18	NPS – Haven on the Lake	See above – Haven on the Lake	Clarabridge surveys	Responses as of October 31, 2019
19	NPS - Tennis	See above – indoor and outdoor tennis	Clarabridge surveys	Responses as of October 31, 2019
20	Volume of Survey Results by Program or Facility	Provides more context for other metrics by showing how many surveys were received per program	Clarabridge surveys	Responses as of October 31, 2019

Dashboard - Metrics 1, 3-7

As of October 31, 2019 (\$'000)

METRIC 1

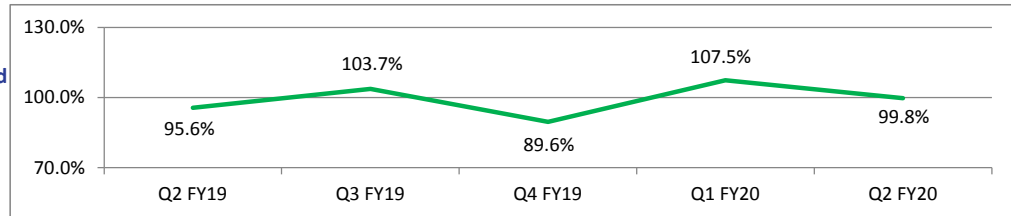
Net Change in Past Due Membership Accounts over 90 Days



*Excludes write-off of balances >90 days

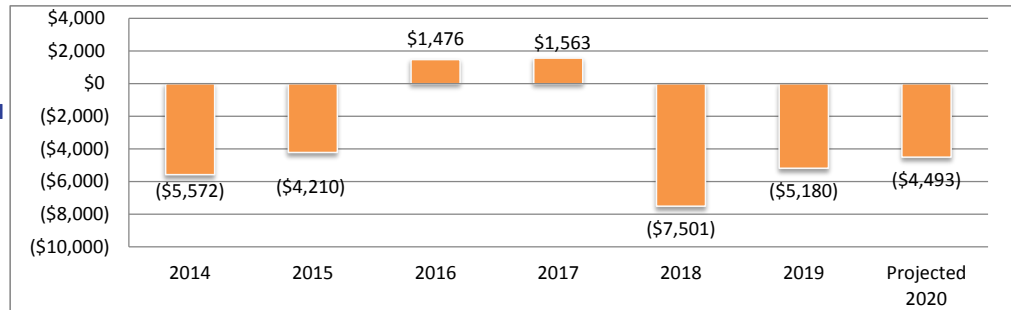
METRIC 3

People Productivity (personnel costs divided by non-annual charge revenue)



METRIC 4

Free Cash Flow (cash flow from operations less debt repayments and capital expenditures)



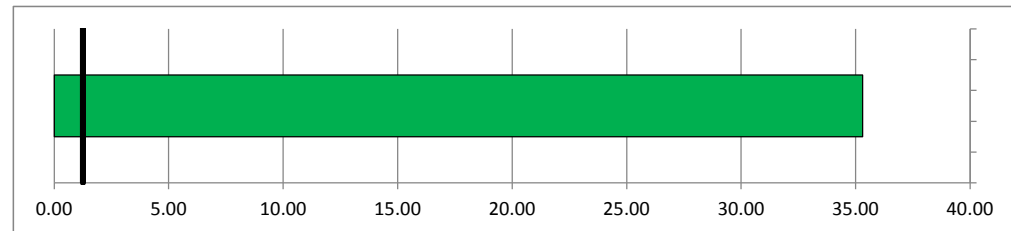
METRIC 5

Audited - As of April 30, 2019

Net Assets to Debt Service (debt service equals principal payments on long-term debt plus interest expense)

\$99,206/\$2,810

Actual 35.30



Should be greater than 1.25 to 1.00 on an annual basis

Dashboard - Metrics 1, 3-7

As of October 31, 2019 (\$'000)

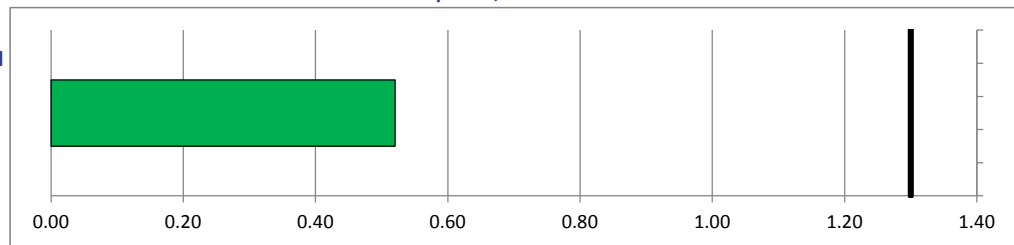
METRIC 6

Audited - As of April 30, 2019

Total Liabilities to Total
Net Assets

\$51,603/\$99,206

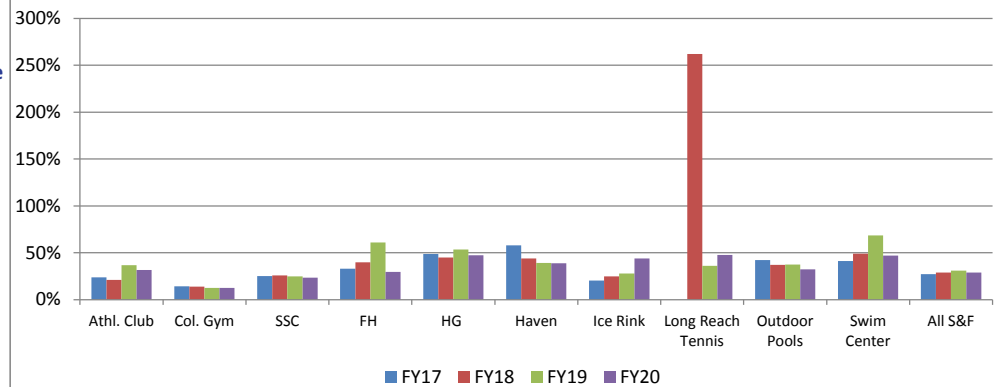
Actual .52



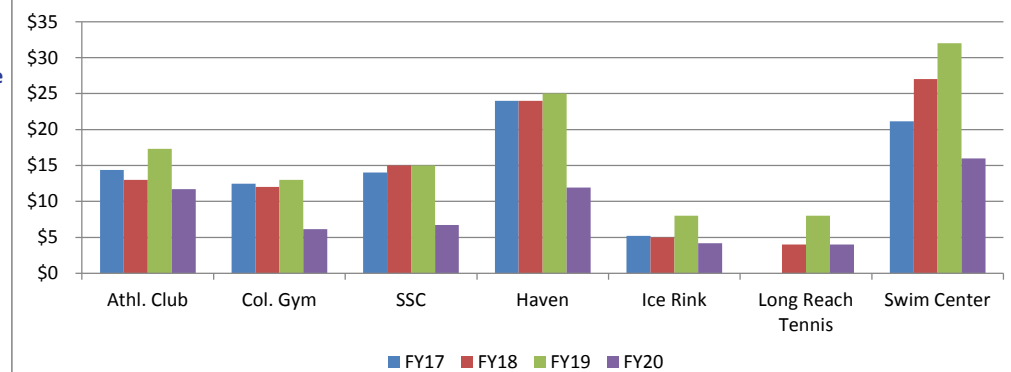
Should be less than 1.30 to 1.00 on an annual basis

METRIC 7

Depreciation and
Repairs & Maintenance
Expense as a % of
Revenue



Depreciation and
Repairs & Maintenance
Expense per Square
Foot

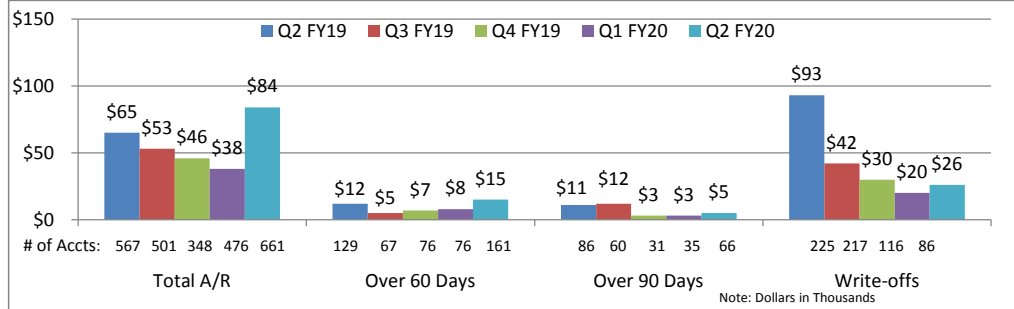


Dashboard - New Metric 1a

As of October 31, 2019 (\$'000)

METRIC 1a

Membership A/R Balance



Advertising Effectiveness Report *FY18 Q3–FY20 Q2*

New Membership Acquisition

Goal: \$150-\$250 marketing cost per new membership

	FY18 Q3	FY18 Q4	FY19 Q1	FY19 Q2	FY19 Q3	FY19 Q4 ²	FY20 Q1	FY20 Q2
Investment ¹	\$177,881	\$168,175	\$115,181	\$76,860	\$76,848	\$509,118	\$155,703	\$75,250
Total Page Views: ³ (Membership related)	44,537	91,147	120,054	67,932 ⁴	67,585	145,937	150,081	86,571
Unique Form Submissions ⁵	320	376	572	253	817	1108	1210	798
New Memberships								
CA Fit&Play Memberships beginning FY18	173	251	416	234	332	335	519	229
Other Memberships ⁶	714	836	1,506	691	837	851	1546	772
Total New Memberships	887	1,087	1,922	925	1,169	1186	2065	1001
Cost of New Membership Acquisition								
100%	\$201	\$155	\$60	\$83	\$66	\$429	\$75	\$75
90%	\$223	\$172	\$67	\$92	\$73	\$477	\$84	\$84
80%	\$251	\$193	\$75	\$104	\$82	\$537	\$94	\$94
70%	\$286	\$221	\$86	\$119	\$94	\$613	\$108	\$107
60%	\$334	\$258	\$100	\$138	\$110	\$715	\$126	\$125
Average Cost of New Membership Acquisition		FY18				FY19		
100%		\$161				\$158		
90%		\$179				\$176		
80%		\$201				\$198		
70%		\$230				\$226		
60%		\$268				\$265		

¹Investment was updated for all quarters to include Haven membership advertising costs.

²In FY19 Q4, a media agency started working with us and our combined efforts caused the investment and page views to increase.

³Total page views numbers were adjusted to include Haven.

⁴Page views decline because CA team members are removed from counts.

⁵Unique form submissions were updated to include Haven's submissions.

⁶Other membership numbers were updated to include Haven memberships and add-ons.

Membership Market Share (CA residents only)

FY16-FY20 Q2

Fiscal Year	Columbia Cards A	Columbia Resident Membership B	CA Residential Units C	Market Share (Including Columbia Cards) D=(A+B)/C	Market Share (Excluding Columbia Cards) E=B/C
2016	2,590	13,021	36,171	43.2%	37.4%
2017	3,336	12,743	36,401	44.2%	36.8%
2018	3,745	12,253	36,401	43.9%	33.7%
2019	4,159	11,791	37,006	43.1%	31.9%
2020 Q1	4,509	12,208	37,006	45.2%	33.0%
2020 Q2	4,599	11,984	37,006	44.8%	32.4%

1. "Columbia Resident Membership" (column B) assumes only one membership per household.

2. Market share percentages use Columbia housing units as the unit of measure, including housing units of employees. This information is updated by the Howard County Department of Planning and Zoning.

3. "Columbia Resident Membership" (column B) does not include employee memberships.

Advertising Tactics

Tactics completed in FY20 Q2

Print/DM

- Official Visitors/Residents Guide to Howard County

Email Broadcasts

- Purchased lists to specifically geo-targeted audiences

Social Media

- Paid advertising on Facebook, Twitter and Instagram

Online/Digital

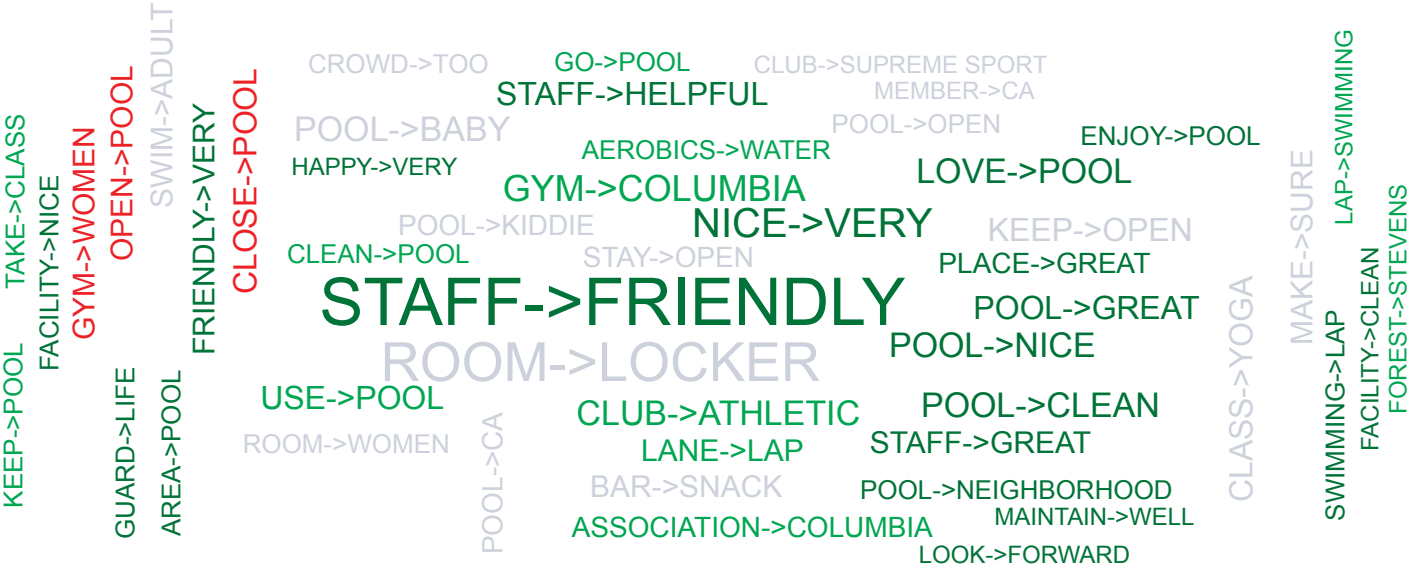
- Online Activities Guide
- Entercom geo-targeted mobile campaigns
- Pay-per-click ads (*paid search*)
- Digital banner ads through QuantCast, MIQ, Division D, Pandora and Double-click.
Pandora also includes online recorded ads between songs.



Columbia Association

Top 50 Associated Words by Volume

11/25/2019 10:15 AM



Survey Metrics

11/25/2019 10:15 AM

Attribute Name	Average ...	Volume	Volume %	Sentiment	Sentiment Breakdown
CAR: Staff Satisfaction(15721)	92.04	2388	98.39	0.53	<div><div></div></div>
CAR: Facilities Cleanliness(15252)	89.04	2330	96	0.53	<div><div></div></div>
CAR: Programs/Classes Satisfaction(15782)	88.72	1397	57.56	0.69	<div><div></div></div>
CAR: Facilities Quality(11511)	88.36	2361	97.28	0.52	<div><div></div></div>
CAR: Columbia Association Satisfaction(15755)	88.26	2326	95.84	0.51	<div><div></div></div>
CAR: Likely to Recommend	8.09	2378	97.98	0.53	<div><div></div></div>

Metric : CA Overall NPS

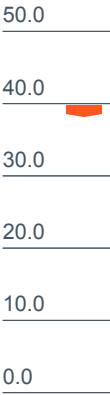
Current Period:

38.1

▼-1.7

Previous period:

39.8



n= 2,427

Metric : CA Overall Sentiment

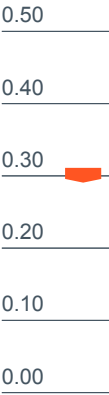
Current Period:

0.29

▼-0.02

Previous period:

0.31



n= 2,427

EFFORT

FITNESS CENTER NPS

GOLF NPS

TENNIS NPS

Metric : Effort

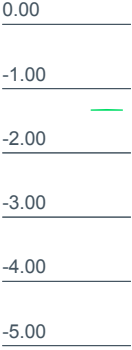
Current Period:

-1.32

▲0.03

Previous quarter:

-1.34



n= 2,427

Fitness Center NPS

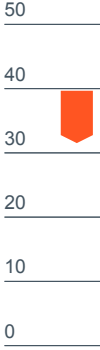
Current Period:

32

▼-8

Previous period:

40



n= 717

Golf NPS

Current Period:

47

▲1

Previous period:

46



n= 120

Tennis NPS

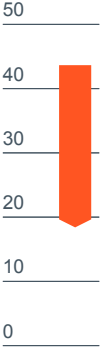
Current Period:

18

▼-25

Previous period:

44



n= 128

Aquatics NPS

Haven on the Lake NPS

Aquatics NPS

Current Period:

41

▲2

Previous period:

39



n= 1,217

Haven on the Lake NPS

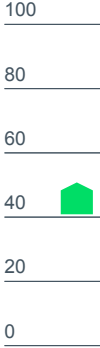
Current Period:

51

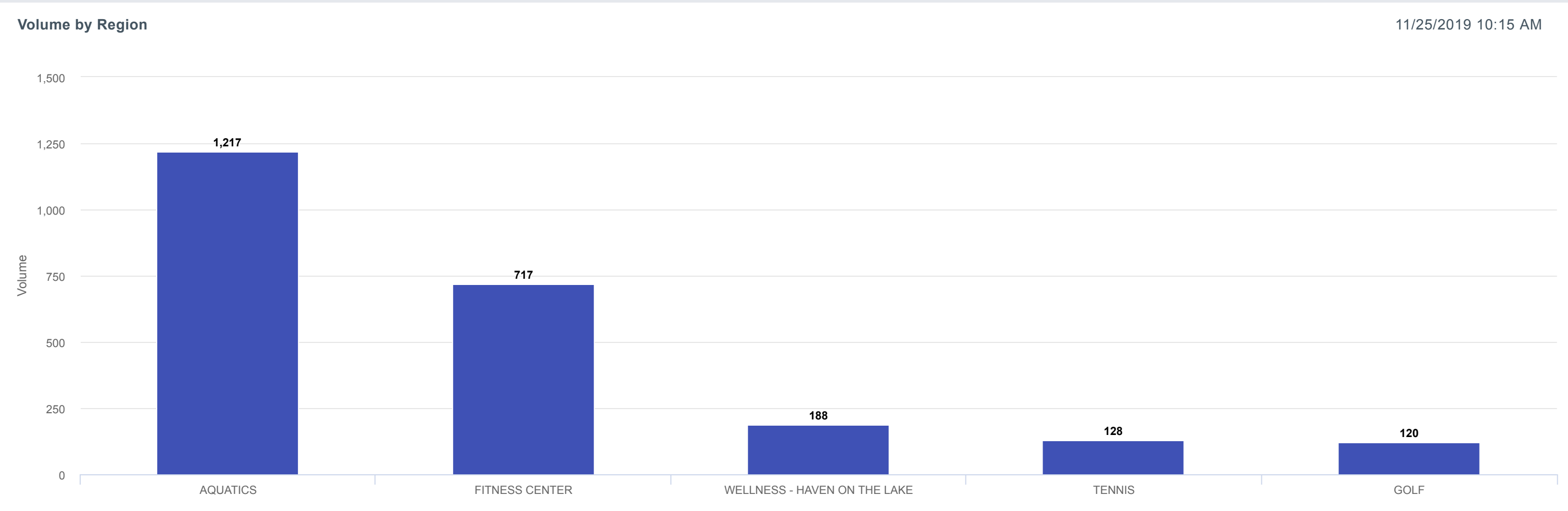
▲10

Previous period:

41



n= 188



Quarter over Quarter Takeaways:

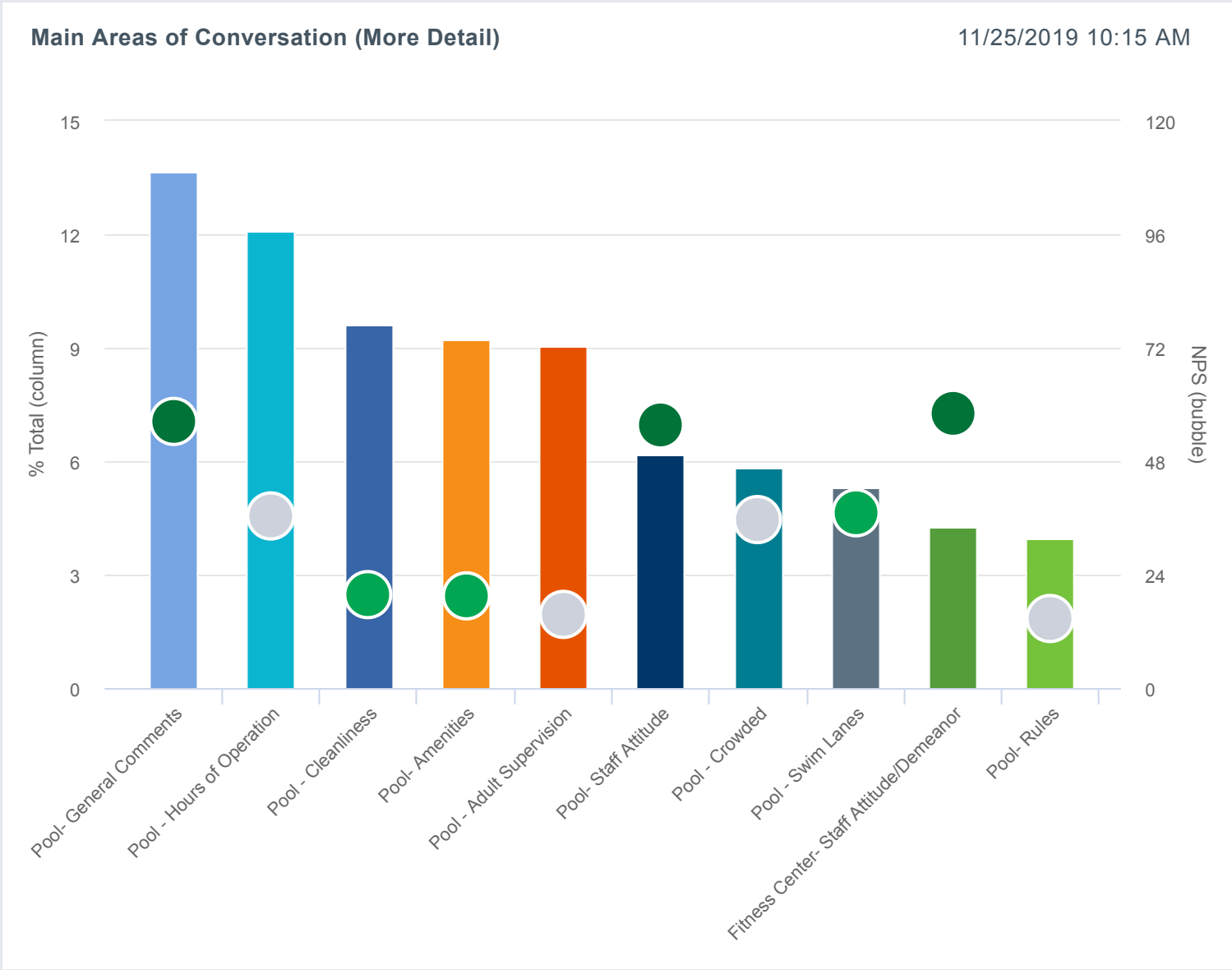
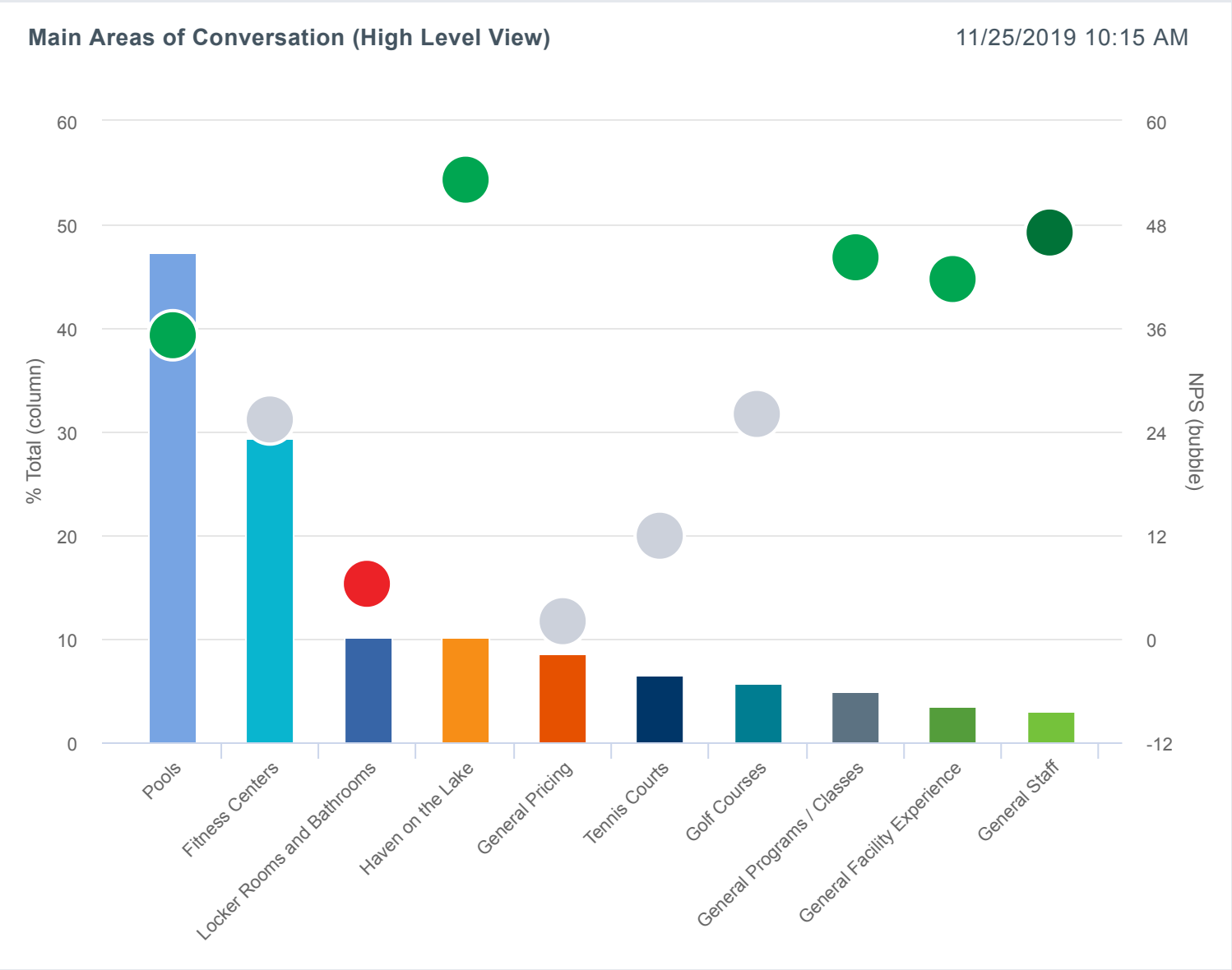
NPS: Overall NPS dropped by 1.7 points (39.8 to 38.1) compared to the previous quarter, driving largely by the renovations at Supreme Sports Club. Despite the drop, NPS remains near our peak.

NPS: The largest decrease in NPS this quarter was seen in Tennis with a 25 point decrease (44 to 18) driven largely by differences (courts, staff presence) between Athletic Club vs Long Reach Tennis Club. The largest increase (10 points, 41 to 51) was seen at Haven on the Lake as members expressed their support for Haven as rumors of closing circulated.

Effort: Overall Effort decreased slightly (viewed as easier) as compared to the previous period (-1.35 to -1.32). Top 3 sub-topics for hard effort were lessons, conditions and hours of operation (generally related to class/program times). Top 3 sub-topics for easy effort were maintenance/upkeep, facility locations and staff helpfulness.

Gender: NPS held mostly steady between the genders with a 1 point decrease for men and a 1 point increase for women.

Age: NPS generally rises as age group increases. The 35-44 age group saw a decrease in satisfaction across most division with the primary concerns being Cleanliness and Conditions at Swansfield pool and Maintenance and Upkeep (renovations) at Supreme.



Open Space and Facility Services December 2019 Update

December 12, 2019

Columbia
Association

Capital Improvement Projects

Paved Leaders to Pathway at BioRetention Facility Lake Elkhorn



BioRetention Facility Built

Lake Elkhorn



Capital Improvement Projects

Planted Sod at BioRetention Facility Lake Elkhorn



Construction

New Floor Installed

Linden Hall



**Landscape
Services**

Decorated for the Holidays

Town Center



**Landscape
Services**

New Plantings

Fairway Hills Golf Course



Community Engagement

Columbia on Foot Walk Guilford Office Park



Weed Warrior Class

Howard Community College



Community Engagement

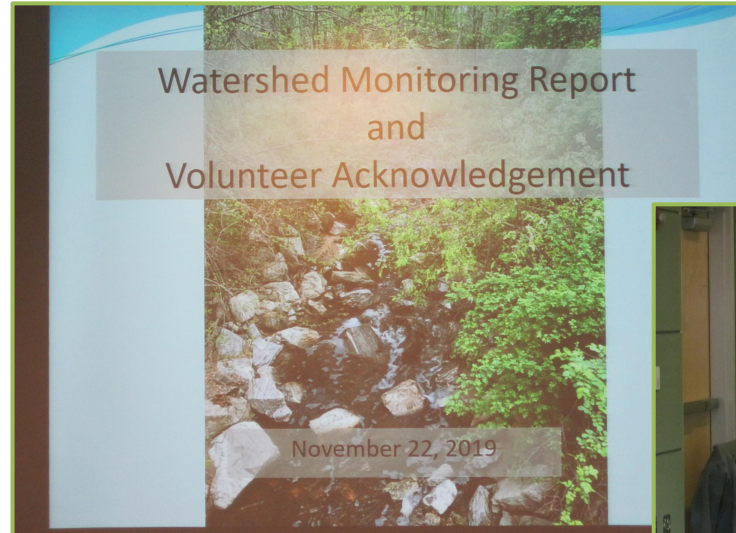
Weed Warrior Recent Graduates



Community Engagement

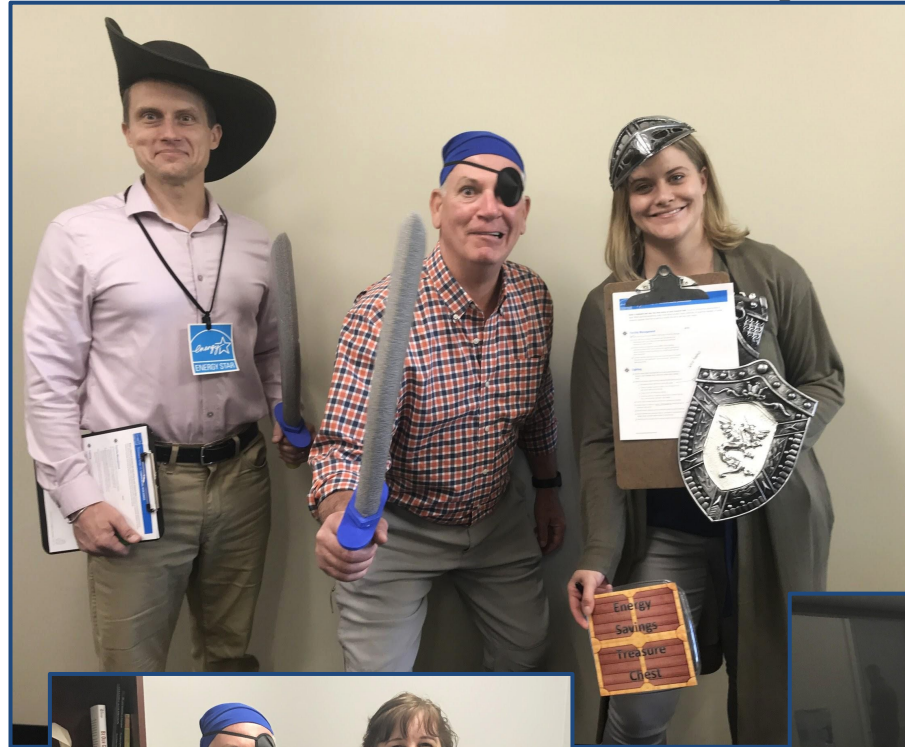
Volunteer Acknowledgement Event

Howard Community College



Energy Treasure Hunt

Maintenance Facility



No Board action requested or
required





Board Request Tracking Log
FY 20
As of December 6, 2019

	A	B	C	D	E	F
1	<u>Originator</u>	<u>Issue/Task Description</u>	<u>Origination Date</u>	<u>Assigned To (Department)</u>	<u>Due Date</u>	<u>Resolution</u>
2	Shari Zaret	Would like a copy of the policy on easements	4/25/2019	General Counsel	5/25/2019	E-Mail sent 5/24/2019
3	Ginny Thomas	Please provide a legal opinion on the flooding issue on May Day Court	5/7/2019	General Counsel	5/31/2019	E-Mail sent 5/22/2019
4	Ginny Thomas	Request to coordinate a group of tennis and pickleball players to analyze the court usage issues	2/5/2019	President's Office	6/30/2019	President/CEO spoke with Ms. Thomas
5	Dick Boulton	Questions from Dick Boulton re: grants in his e-mail dated 5-15-19	5/16/2019	Community Services	6/16/2019	E-mail sent 6/3/2019
6	Andy Stack	Please send the Design Advisory Panel (DAP) comments re: the apartments in Dorsey's Search along Route 108 to the BOD when they become available	05/24/19	Planning and Community Affairs	When Available	E-mail sent on 7/19/2019
7	BOD	Provide BOD members with the link to the Maryland Homeowners Association Act	6/13/2019	General Counsel	7/13/2019	E-mail sent 6/14/2019
8	BOD	Share the list of Board-related policies with Messrs. Boulton and Stack and Ms. Zaret	6/13/2019	General Counsel	7/31/2019	Materials shared on 7/31/2019
9	Ginny Thomas, et al	Please evaluate the total availability (clear title) of the existing 50' wide Columbia Transitway for its future use in transit and pedestrian travel.	10/21/2019	Open Space and Facility Services	12/13/2019	
10						
11						
12						
13						

Resident Request Tracking Log
FY 20
As of December 6, 2019

	A	B	C	D	E	F
1	<u>Originator</u>	<u>Issue/Task Description</u>	<u>Origination Date</u>	<u>Assigned To (Department)</u>	<u>Due Date</u>	<u>Resolution</u>
2	Tom and Ginger Scott	(1) Remove massive tree on open space near their house; (2) Evaluate the stability of other tall trees on CA open space adjoining their property; (3) Remove any CA tree in danger of falling on their house	5/2/2019	Open Space and Facility Services	6/30/2019	Dennis Mattey spoke to Mr. and Mrs. Scott on 6/28/2019.
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						