



September 17, 2021

To: Columbia Association Board of Directors  
(E-Mail: [Board.Members.FY22@ColumbiaAssociation.org](mailto:Board.Members.FY22@ColumbiaAssociation.org))  
CA Management

From: Janet Evans, Board Chair

**The Columbia Association Board of Directors Hybrid Meeting will be held on Thursday, September 23, 2021 at 7:00 p.m.**

**AGENDA**

	<b>5 min.</b>	<b>Page Nos.</b>
1. Call to Order		
(a) Announce the procedures being used to conduct the virtual meeting		
(b) Roll Call to determine Directors in attendance		
(c) Announce that both audio and video of the meeting are being broadcast. Anyone using the link to the meeting on CA's website will be able to see and hear the proceedings.		
(d) Timekeeper – Tina Horn		
2. Announcement of Closed/Special Meetings Held/To Be Held	<b>1 min.</b>	
3. Approval of Agenda	<b>1 min.</b>	
4. Verbal Resident Speakout will be available to individuals who submitted the Resident Speakout form on CA's website by the specified due date. Residents may also send written comments to CA's Board of Directors at <a href="mailto:Board.Members.FY22@ColumbiaAssociation.org">Board.Members.FY22@ColumbiaAssociation.org</a> . Please note that, due to time constraints, it may be necessary to limit the number of people at Verbal Resident Speakout.		
5. Consent Agenda	<b>1 min.</b>	
(a) Approval of Minutes – July 22, 2021 BOD Mtg		<b>3 - 7</b>
(b) FY 2022 Charges for Advisory Committees		<b>8</b>
(c) Correction of Emergency Cash Reserve Policy from Two-Thirds to Simple-Majority Vote		<b>9 - 11</b>
6. Board Votes	<b>10 min.</b>	
(a) Easement Request – Long Reach Village Center Signage	<i>(5 min.)</i>	<b>12 - 25</b>
(b) Easement Request – Farris Subdivision	<i>(5 min.)</i>	<b>26</b>
7. Board Discussion	<b>45 min.</b>	
(a) Howard County General Plan – Comparison and Contrast with CA Board Position		<b>27 - 29</b>
8. Reports/Presentations	<b>60 min.</b>	
(a) FY 2022 First Quarter Financial Report	<i>(15 min.)</i>	<b>30</b>
(b) FY 2022 First Quarter Financial Statements	<i>(15 min.)</i>	<b>31 - 53</b>
(c) Dashboard	<i>(30 min.)</i>	

- |  |         |         |
|--|---------|---------|
| 9. Questions Only  | 20 min. |         |
| (a) Chair's Remarks  |         |         |
| (b) President's Report   |         | 54 - 57 |
| (c) Report from the CA Representatives to the Inner Arbor Trust Board of Directors |         | 58 - 59 |
| (d) Pre-Filed State Legislation  |         | 60      |
| (e) Board Priority Review  |         |         |
| (f) Tracking Forms   |         |         |
| (i) Board Requests   |         | 61      |
| (ii) Resident Requests   |         | 62      |
| 10. Proposed New Topics  | 5 min.  |         |
| 11. Adjournment – Anticipated Ending Time: Approximately 10:00 p.m.                |         |         |

**Upcoming Scheduled Hybrid Work Sessions and Meetings**

**Thursday, October 14, 2021 – Board of Directors Work Session – Beginning at 7:00 p.m.**

**Thursday, October 28, 2021 – Board of Directors Meeting – Beginning at 7:00 p.m.**

**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.

**Draft Minutes of the  
BOARD OF DIRECTORS MEETING  
Held July 22, 2021**

To be Approved September 23, 2021

A hybrid virtual and in person meeting of Columbia Association's Board of Directors was held on Thursday, June 24, 2021. Present were Chairperson Janet Evans, Vice Chair Virginia Thomas, and members Dick Boulton, CA President/CEO Lakey Boyd, Renee DuBois, Jessamine Duvall, Lin Eagan (arrived 8:29 p.m.), Christine (Tina) Horn, Alan Klein, Andrew Stack, and Shari Zaret. Also in attendance was CA Vice President/CFO Susan Krabbe.

**1. Call to Order:** The Board of Directors Meeting was called to order at 7:00 p.m. by Chairperson Janet Evans.

- (a) The meeting was being held in a hybrid format, both virtually and in person at the CA Headquarters.
- (b) Ms. Evans took roll of the directors in attendance.
- (c) All attendees were reminded that the meeting was being live-streamed and being recorded with links available on the CA website.
- (d) The Timekeeper was Ms. Duvall.

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

Note: these items were presented by Ms. Evans just before the conclusion of the meeting.

The **Audit Committee** held a closed meeting on June 28, 2021. Members present were Dick Boulton, Renee DuBois, Tim Redmond, Andrew Stack, and James Young. 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)(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 7:23 p.m. until 9:24 p.m. for review several internal audit reports and consultation with staff personnel on legal matters.

The **Architectural Resource Committee** held a closed virtual meeting on July 12, 2021. Members present were Kristin Russell, Deb Bach, Ed Gordon, and Susan Sloan. 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 1:03 p.m. until 1:44 p.m. to discuss new and ongoing covenant cases.

CA's **Board of Directors** held a closed virtual meeting on July 16, 2021. Members present were Chairperson Janet Evans, Vice Chair Virginia Thomas, Dick Boulton, Lakey Boyd, Renee DuBois, Jessamine Duvall, Lin Eagan, Tina Horn, Alan Klein, Andrew Stack, and Shari Zaret. The vote to close the meeting was 10-0-0.

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 9:00 p.m. until 10:28 p.m. to discuss progress on Symphony of Lights 2021 and to decide on bonus calculation.

The **Audit Committee** held a closed meeting on July 20, 2021. Members present were Dick Boulton, Renee DuBois, Tim Redmond, Andrew Stack, and James Young. 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)(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 7:40 p.m. until 9:20 p.m. to review internal control matters with Clifton Carson and Allen and the communication with the Office of Audit and Advisory Services.

### 3. Approval of Agenda

Ms. Evans referenced an email discussion to amend the agenda to remove 10 minutes from 7(a) Dashboard and add it to Section 9 - Reports and Presentations.

**Action:** Ms. Thomas moved to approve the agenda as amended. Ms. Horn seconded the motion.

For: Messrs. Boulton, Klein and Stack, and Mmes. DuBois, Duvall, Evans, Horn, Thomas, and Zaret

Against: None

Abstain: None

The amended agenda was approved unanimously.

### 4. Verbal Resident Speakout –

- Nina Basu of IAT spoke about their reopening, free to attend community and family programming, their fundraising gala, and capital improvement of popular picnic tables, conservation landscaping, with a second pathway under way.

### 5. Consent Agenda

- (a) Approval of Minutes – June 24 and July 8, 2021 Board Meetings - Approved by consent

### 6. Board Votes

- (a) FY 2023 Budget Schedule

**Action:** Ms. Thomas moved to approve FY 2023 Budget Schedule. Mr. Stack seconded the motion, which passed with a unanimous vote of 9-0-0.

For: Messrs. Boulton, Klein, and Stack, and Mmes. Duvall, Evans, Horn, Thomas, and Zaret

Against: None

Abstain: None

- (b) Villages' Financial Cap

**Action:** Ms. Thomas moved to accept the Villages' Financials Cap, based on the memo from Ms. Krabbe entitled Villages' FY21 Excess Cash Reserves. Mr. Stack seconded the motion. Discussion began.

Ms. Thomas proposed an amendment to #2 on page 4. "CA will invest any excess funds in the Village from which it came with a focus on promoting environmental projects, clean and efficient energy, for example electric vehicle charge stations energy efficient improvements to buildings, solar panels, as some examples, and sustainable landscaping practices, for example Yards Alive landscaping, rain gardens, pollinator gardens, conservation plantings, invasive plant removal and reforestation, for example, as well as education and outreach to further advance environmentally sound projects and practices, which address climate vulnerability." Ms. Zaret seconded the motion.

After discussion about who would be responsible for implementation, the complexity or simplicity of the list provided, time limits assigned to the question, and alignment with Villages' feedback, Ms. Evans called the question for vote, which was 4-4-1, and failed.

For: Messrs. Stack and Mmes. Dubois, Thomas, and Zaret  
Against: Mr. Boulton and Mmes. Evans, Duvall, and Horn.  
Abstain: Mr. Klein

**Action:** Mr. Boulton moved to drop the examples from the previous amendment to the Villages' FY21 Excess Cash Reserves in section 2 on page 4 and instead insert: "CA will invest any excess funds in the Village from which it came with a focus on promoting environmental projects." Ms. Horn seconded the motion, which passed with a vote of 5-3-1.

For: Messrs. Boulton and Stack, and Mmes. Duvall, Evans, and Horn  
Against: Mmes. DuBois, Thomas and Zaret  
Abstain: Mr. Klein

**Action:** Ms. Thomas moved to accept the amended Villages' Financials Cap, based on the memo from Ms. Krabbe entitled Villages' FY21 Excess Cash Reserves. Mr. Stack seconded the motion, which passed with a vote of 7-2-0.

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

(b) President/CEO FY 2022 Goals and Objectives

**Action:** Mr. Stack moved to accept President/CEO FY 2022 Goals and Objectives. Ms. Thomas seconded the motion. Discussion began.

**Action:** Mr. Stack moved to amend President/CEO FY 2022 Goals and Objectives under Financial Leadership/Stewardship of Resources under Bullet 4, adding "insures external independent audit." This was seconded by Ms. DuBois and passed unanimously.

**Action:** Ms. Horn and Ms. Duvall wanted to add language relating to Diversity, Equity and Inclusion (DEI). Ms. Duvall moved to amend under Financial Leadership/Stewardship of Resources and Bullet #5, adding "including any ramifications for DEI" between "scenarios" and "to facilitate." This was seconded by Mr. Klein. The amendment passed with a vote of 5-4-0.

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

**Action:** Ms. Duvall moved to amend the Strategic Development page with an additional bullet: "Create, maintain, and measure an inclusive culture through communication, hiring practices, procurement practices, and data reporting." The motion was seconded by Ms. DuBois. Discussion centered around the idea that these concepts are covered already in the Strategic Plan. Ms. Evans called the vote, which failed with a vote of 4-5-0.

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

**Action:** Ms. Duvall moved to amend the Strategic Development page with an addition to Bullet 5: "ramifications for DEI" between "factors," and "and adjusts." The motion was seconded by Ms. DuBois and it passed with the vote of 8-1-0.

For: Messrs. Klein and Stack, and Mmes. DuBois, Duvall, Evans, Horn, Thomas and Zaret.

Against: Mr. Boulton

Abstain: None

**Action:** Ms. Duvall moved to amend the Ethics, Leadership and Culture page with an additional bullet: “Establish and clearly communicate specific and time-bound goals with regards for DEI.” The motion was seconded by Ms. Duvall. There was discussion that the amendment belonged under the Bullet 5, but it was not accepted by Ms. Duvall. The motion passed with a vote of 8-1-0.

For: Mr. Klein and Stack, and Mmes. DuBois, Duvall, Evans, Horn, Thomas and Zaret.

Against: Messrs. Boulton

Abstain: None

**Action:** Ms. Thomas moved to accept the President /CEO FY 2022 Goals and Objectives with amendments. This was seconded by Mr. Stack and passed unanimously.

For: Messrs. Boulton, Klein, and Stack, and Mmes. Duvall, Evans, Horn, Thomas, and Zaret

Against: None

Abstain: None

## **7. Board Discussion**

(a) Dashboard – Presented by Susan Krabbe, with Clearbridge survey presented by Dan Burns.

Note: Sound was not working with the transmission from the Board room from 8:01 p.m. to 8:03 p.m. Sound was working during that time amongst online attendees.

Ms. Krabbe was asked about the market share decrease and she stated that the goal is to regain 50% of what was lost; Mr. Stack clarified that an additional component of non-CA residents was not reflected in this style report.

Mr. Burns stated that it was a very strong Clearbridge survey, which dates from the April 21, 2021 timeframe, and there was an increase in positivity of responders. He also responded to a question that staffing has been difficult in aquatics and golf, plus specialty positions, like trainers.

Ms. Boyd clarified that hourly positions were hit hardest and that the CA pay rates are competitive. When questioned about Dasher Green pool opening, Ms. Boyd responded that staff evaluated pertinent factors about the two pools in question and Faulkner Ridge pool was chosen to open first. Staff then found that staffing the Dasher Green pool and opening it with the limited amount of summer days remaining made it impossible. Additionally, Mr. Burns stated that some pools will begin to close in mid-August due to staff returning to school.

(b) Board Priority Review – Ms. Evans stated that the first two items have been completed. Regarding a July 22 item, the subcommittee for Symphony Woods will look at what to think about with easements. Regarding the other July 22 item, when brainstorming about determining target channels for outreach, it was suggested to have a purpose in reaching (potential or existing) stakeholders and bringing them to the conversation.

Note: Ms. Eagan joined virtually at 8:29 p.m.

(c) Communications and Marketing Update – Tim Pinel used a slide show which demonstrated how they are setting the direction and understanding stakeholders’ partnership. This included descriptions about Communication – getting out of the comfort zone; Customer Care – numbers served; Marketing – doing more with what they have; and Website – aligning with needs of programs and customers.

208 **8. Questions Only**

209 (a) Chair's Remarks - Ms. Evans provided a written report.

210  
211 (b) President's Report - Ms. Boyd provided a written report.

212 Ms. Horn asked about the DEI Committee and nametags with pronouns for the Board. Ms. Boyd replied that this  
213 initiative is already in the works CA-wide. Mr. Stack asked ways to reduce the use of staff time and how this use  
214 of time is accomplished; Ms. Boyd replied that a means to manage time requests is in the works. Ms. Evans  
215 added that it would increase transparency for Board requests.

216  
217 (c) Report from the CA Representatives to the Inner Arbor Trust Board of Directors – Provided written report.

218  
219 (d) Pre-filed Legislation – None, per written message by Karen Turcan

220  
221 (e) New Town Charrette – No Change, per written message by Kristin Russell

222  
223 (f) Tracking Forms –

224 (i) Board Requests – No new requests or changes

225  
226 (ii) Resident Requests – No new requests or changes. Joel Hurewitz's previous question about Board voting  
227 procedures was closed as of June 28, 2021.

228  
229 **9. Reports/Presentations –**

230 (a) FY2021 Audited Financials

231 Mr. Stack spoke for the Audit Committee and the report of Clifton Larson and Allen. This report had a positive  
232 outcome and was unmodified. The auditors found good cooperation from staff, who prepared the information for  
233 review, according to Ms. Krabbe.

234  
235 (b) FY 2021 Fourth Quarter Financial Report

236 Ms. Krabbe mentioned that it is the same format performed quarterly, put into draft, and presented to the Board,  
237 with major programs, activities, and line items of the actual budget. Most variances can be attributed to COVID-  
238 19. The closing of Haven on the Lake created a one-time loss, but it is partially offset by a sublease.

239  
240 **10. Proposed New Topics**

- 241 • Ms. Duvall requested a discussion of Board financial oversight.
- 242 • Ms. Thomas asked Ms. Boyd to look at the request for a CA Advisory Committee study, which did not
- 243 make the Board calendar or tracking; she wants discussion of how they are appointed, for example.
- 244 • Ms. Thomas asked for the Board to explore with Villages about returned funds to go to environmental
- 245 issues.

246  
247 All three ideas received thumbs up by the Board for future inclusion.

248  
249 Note: Ms. Evans presented Section 2 – Announcement of Closed/Special Meetings Held/To Be Held at this time.

250  
251 **11. Adjournment**

252 **Action:** Motion to adjourn was made by Mr. Boulton, with a second by Ms. Horn. The motion was approved  
253 unanimously, and the meeting adjourned at 9:57 p.m.

254  
255  
256 Respectfully submitted,

257  
258 Bonnie Butler

259 Recording Secretary



**DATE:** September 17, 2021  
**TO:** CA Board of Directors  
**FROM:** Office of the President/CEO  
**SUBJECT:** FY 2022 Charges for Advisory Committees

Approval of the FY 2022 charges for CA's advisory committees is on the consent agenda for the September 23, 2021 Board of Directors meeting.

Proposed charges from each committee were included in the agenda packet for the July 15, 2021 special work session, and may be found on pages 2-17 of the following link:

<https://www.columbiaassociation.org/wp-content/uploads/2021/07/packet-agendas-183566-2.pdf>

Board members are encouraged to review the charges prior to September 23 and, if they have any questions, to send them to the Board Chair and President/CEO for a response before the meeting.



September 13, 2021

TO: Columbia Association Board of Directors  
Lakey K. Boyd, President/CEO

FROM: Susan Krabbe, Vice President and CFO

CC: Lynn Schwartz, Director of Finance/Treasurer  
Members of the Senior Leadership Team

SUBJECT: Revision to the Emergency Cash Reserves Policy to Remove Two-Thirds Majority Language

In April 2021, the CA Board of Directors approved CA's first Emergency Cash Reserves Policy. The policy as drafted and approved incorrectly included requirements for two-thirds majority votes by the CA Board for certain actions. The attached policy document shows the removal of the two-thirds majority requirements as tracked changes.



Columbia Association Inc.

***Emergency Cash Reserves Policy***

I. Purpose

The purpose of the Emergency Cash Reserves policy is to build and maintain an adequate level of cash reserves to help ensure the long-term financial stability of Columbia Association (CA) and to position CA to respond to varying economic conditions and changes affecting CA's financial position and its ability to continuously carry out its mission for the community.

CA will maintain the Emergency Cash Reserves to achieve the following objectives:

- > To maintain day-to-day operations to the extent feasible in the event of unforeseen, immediate and otherwise unsurmountable shortfalls. The Emergency Cash Reserves are not intended to replace a permanent loss of revenue or subsidize an ongoing budget gap.
- > To promote community confidence in the long-term sustainability of CA by preventing catastrophic cash flow crises that could diminish CA's reputation and force the leaders of the organization to make expensive, short-term crisis-based decisions.

This policy will be implemented in conjunction with CA's other financial policies and is intended to support the goals and strategies contained in those related policies and in strategic and operational plans and budgets.

II. Definition and Goals

The Emergency Cash Reserves are defined as the designated cash set aside by action of CA's Board of Directors (Board), at the recommendation of CA staff.

A lower and upper funding level range shall be proposed by CA senior management to the CA Board for consideration and approval in conjunction with the adoption of CA's budget. CA senior management will conduct a detailed review of the Emergency Cash Reserves at least once every three years.

III. Accounting for the Emergency Cash Reserves

The Emergency Cash Reserves will be recorded in CA's accounting system and financial statements as board-designated cash reserves. The Emergency Cash Reserves will be maintained and invested in accordance with CA's Board-approved investment policy. It is not required that the Emergency Cash Reserves be physically segregated in a separate bank account although CA senior management may decide to do so.

IV. Funding of the Emergency Cash Reserves

The Emergency Cash Reserves will be established initially by cash generated from operations and financing activities in FY 2021. The CA Board may, from time to time, direct that a specific source of revenue be set aside for the Emergency Cash Reserves. For

example, sources may include one-time grants, proceeds from the sale of assets, or a portion of greater than anticipated revenue.

V. Authority to use the Emergency Cash Reserves

The authority to access and use the Emergency Cash Reserves requires approval in advance by a ~~2/3~~ majority of the CA Board.

VI. Reporting and Monitoring

The President/CEO is responsible for ensuring that the Emergency Cash Reserves are maintained and used only as described in this policy. CA's Audit Committee and Board will monitor the status of the Emergency Cash Reserves as a part of CA's fiscal year-end reporting practices and procedures.

The President/CEO will maintain records of the Emergency Cash Reserves and will provide regular reports to the Audit Committee and the CA Board, including progress to get the Emergency Cash Reserves to the target minimum amount, and then to restore to the target minimum amount following a draw-down.

Changes to the Emergency Cash Reserves funding level may be proposed by the President/CEO to the CA Board for their deliberation. If there is to be a reduction in the Board-approved funding level, such a decision must be approved by a ~~2/3~~ majority of the Board.

VII. Review of Policy

Senior management will review this policy every three years at minimum, or sooner if warranted by internal or external events or changes. Changes to the policy will be recommended by CA senior management to the Board and approved by a ~~2/3~~ majority of the Board.

***Approved by the Columbia Association Board of Directors April 22, 2021.***

***Revised in May 2021 to remove the two-thirds majority language)***

***Revision approved by the Columbia Association Board of Directors \_\_\_\_\_***

## **RESOLUTION AUTHORIZING EASEMENT**

The Columbia Association (“CA”) Board of Directors (the “Board”) has considered whether to grant an easement, subject to staff final review, to Howard County, Maryland relating to the relocation of a utility easement on CA Open Space Lot 1, Village of Long Reach, Section 1, Area 5, a copy of which is attached to this Resolution (the “Easement”). The Board makes the following findings with respect to the Easement:

1. The execution and performance of the Easement is taken exclusively for the promotion of the social welfare of the people of Columbia;
2. The Easement is expected to produce civic betterments or social improvements consisting of improved public amenities; and
3. The Easement produces benefits for the people of Columbia that are necessary incidents to the accomplishment of CA’s purpose to promote the social welfare of the people of Columbia.

Having made these findings, the Board hereby authorizes the execution of the Easement on behalf of CA.

**BE IT SO RESOLVED**

\_\_\_\_\_, 2021

## **RESOLUTION AUTHORIZING EASEMENT**

The Columbia Association (“CA”) Board of Directors (the “Board”) has considered whether to grant an easement, subject to staff final review, subjecting the property to the CA annual charge, and annexation into the Village of Owen Brown, to Tim Farris relating to the driveway access easement on CA Open Space Lot E-4, Village of Owen Brown, Section 4, Area 1, a copy of which is attached to this Resolution (the “Easement”). The Board makes the following findings with respect to the Easement:

1. The execution and performance of the Easement is taken exclusively for the promotion of the social welfare of the people of Columbia;
2. The Easement is expected to produce civic betterments or social improvements consisting of improved access; and
3. The Easement produces benefits for the people of Columbia that are necessary incidents to the accomplishment of CA’s purpose to promote the social welfare of the people of Columbia.

Having made these findings, the Board hereby authorizes the execution of the Easement on behalf of CA.

**BE IT SO RESOLVED**

\_\_\_\_\_, 2021

AGENDA ITEM 6

# Easement Requests

SEPTEMBER 9, 2021

**Columbia**  
Association

## Request Details



### Easements

- CA staff has coordinated with Howard County to establish an easement to install wayfinding signage for the Long Reach Village Center on CA's Open Space Lot 1, adjacent to Tamar Drive. The monument signage will include space for Stonehouse and the Art Center.
- Mr. Tim Farris is requesting an easement to place a portion of a driveway on CA property in order to utilize an existing curb cut on Oakland Mills Road to access his newly subdivided property.



# **Long Reach: Village Center Signage**

# Easement Request

## Easement Request Form

Date: 6/10/2021

Easement Grantee: Howard County, Maryland

Project Name: Long Reach Village Center Signage

Proposed Easement Location:

Village of Long Reach, Section 1, Area 5, Open Space Lot 1

Purpose of Proposed Easement:

Howard County is requesting easement to install and maintain signage for the Long Reach Village Center. Signage for CA's Art Center and Stonehouse to be provided on monument sign.

Alternatives to Proposed Easement:

Without this easement, Howard County will have to find a different location for their signage or choose to go without. CA would have to pay for our own signage for Stonehouse and the Art Center.

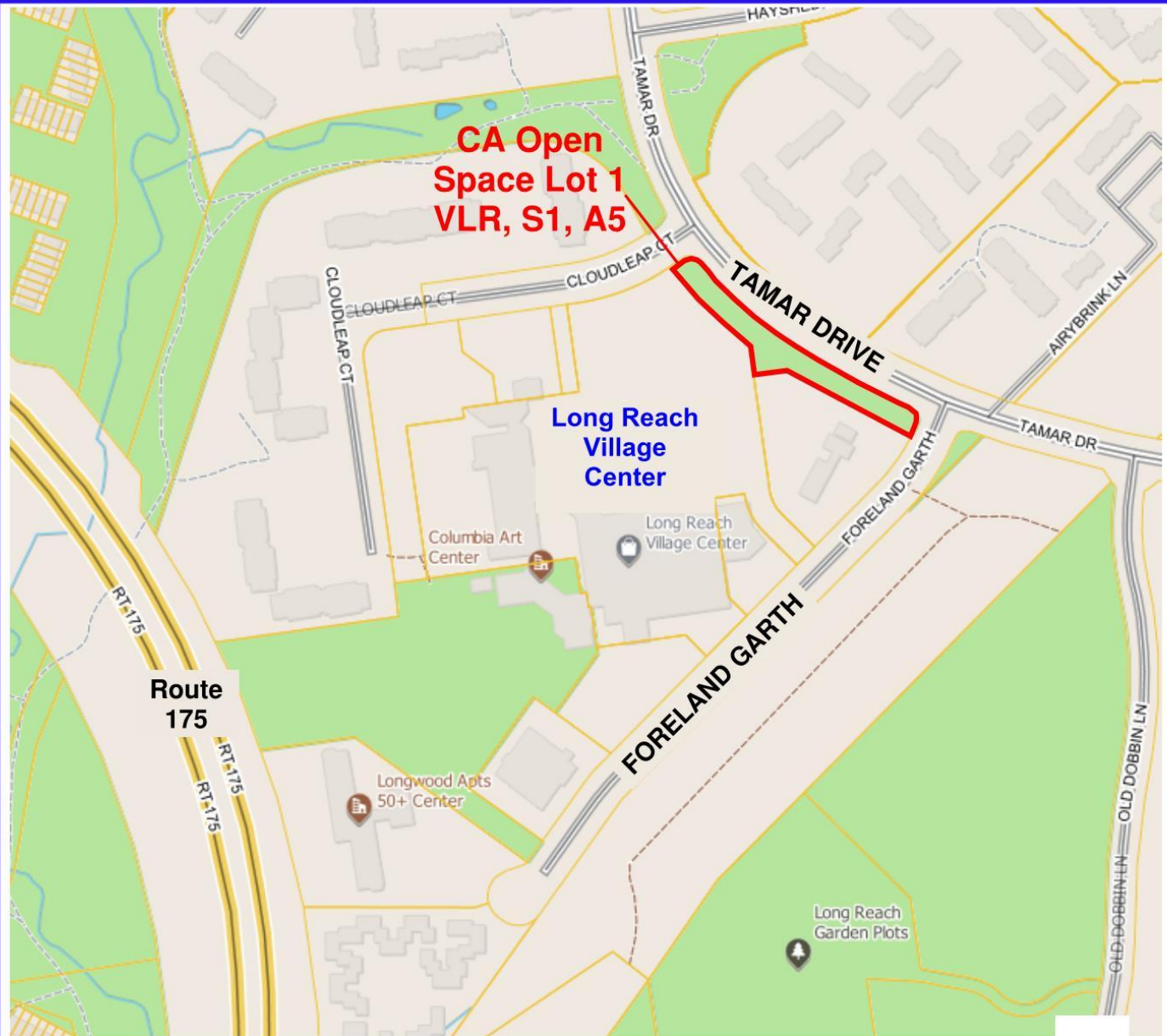
Briefly describe who will be impacted and how they will be impacted:

Adjacent neighbors in the vicinity of the project will see construction activity during installation of the signs.

Additional Notes:

Recommend approval, no consideration easement, subject to staff review.

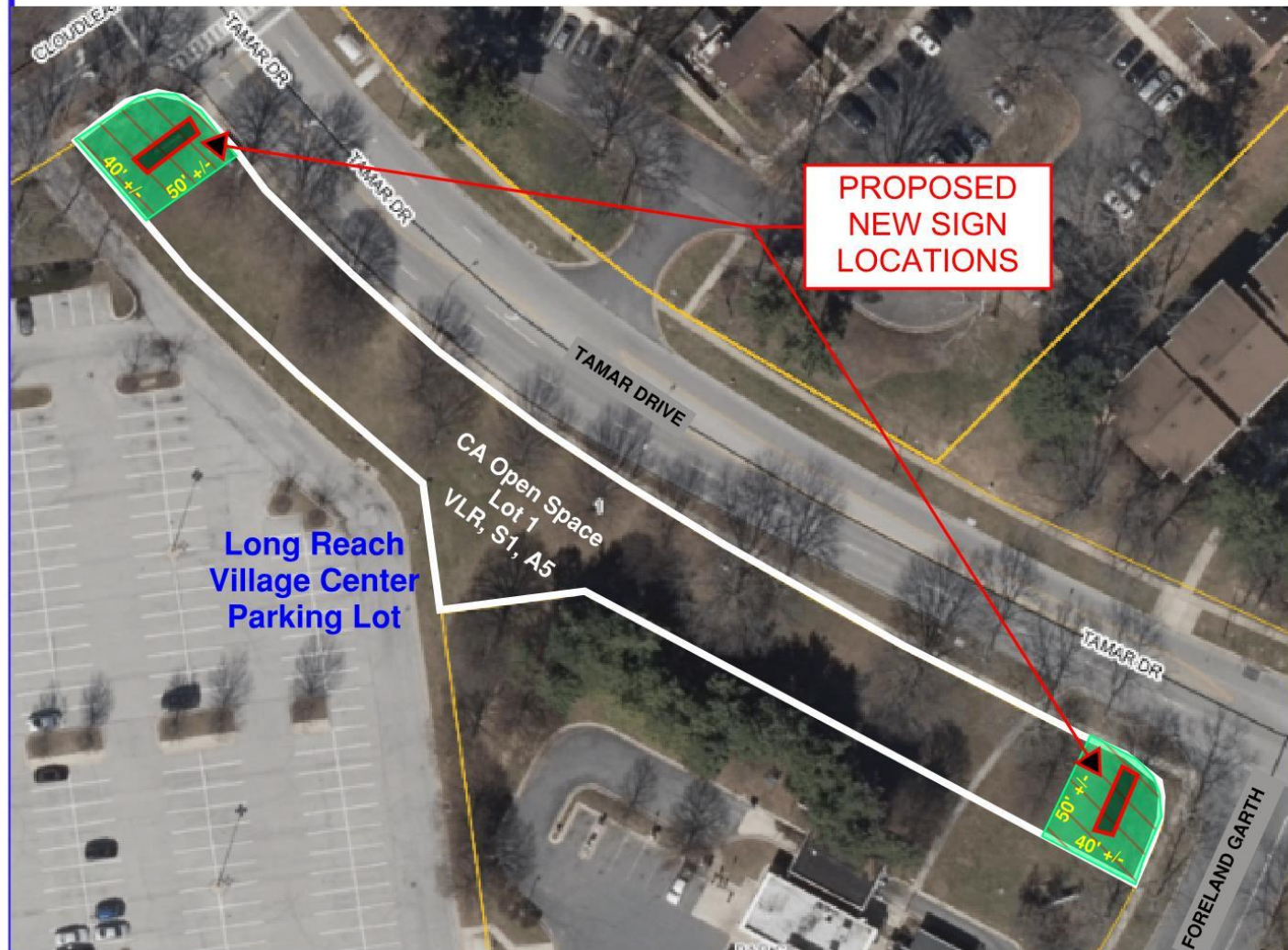
# Vicinity Map



# Request Detail



PROPOSED  
EASEMENT AREA



Long Reach Village Center Signage  
Easement Detail



**Owen Brown:  
Farris Subdivision Driveway  
Access Easement**

# Easement Request

## Easement Request Form

Date: 9/9/2021

Easement Grantee: Tim Farris

Project Name: Farris Subdivision Driveway Access Easement

Proposed Easement Location:  
Village of Owen Brown, Section 4, Area 1, Open Space Lot E-4

Purpose of Proposed Easement:  
Mr. Tim Farris is requesting an easement to place a portion of a driveway on CA property in order to utilize an existing curb cut on Oakland Mills Road to access the property.

Alternatives to Proposed Easement:  
Without this easement, Mr. Farris will have to utilize his current flag connection to Oakland Mills Road and remove a 24" oak tree. This option may cause disruption to the traffic flow of Oakland Mills Road.

Briefly describe who will be impacted and how they will be impacted:  
Minimal additional impact to neighbors in the vicinity as construction of the driveway will be taking place regardless.

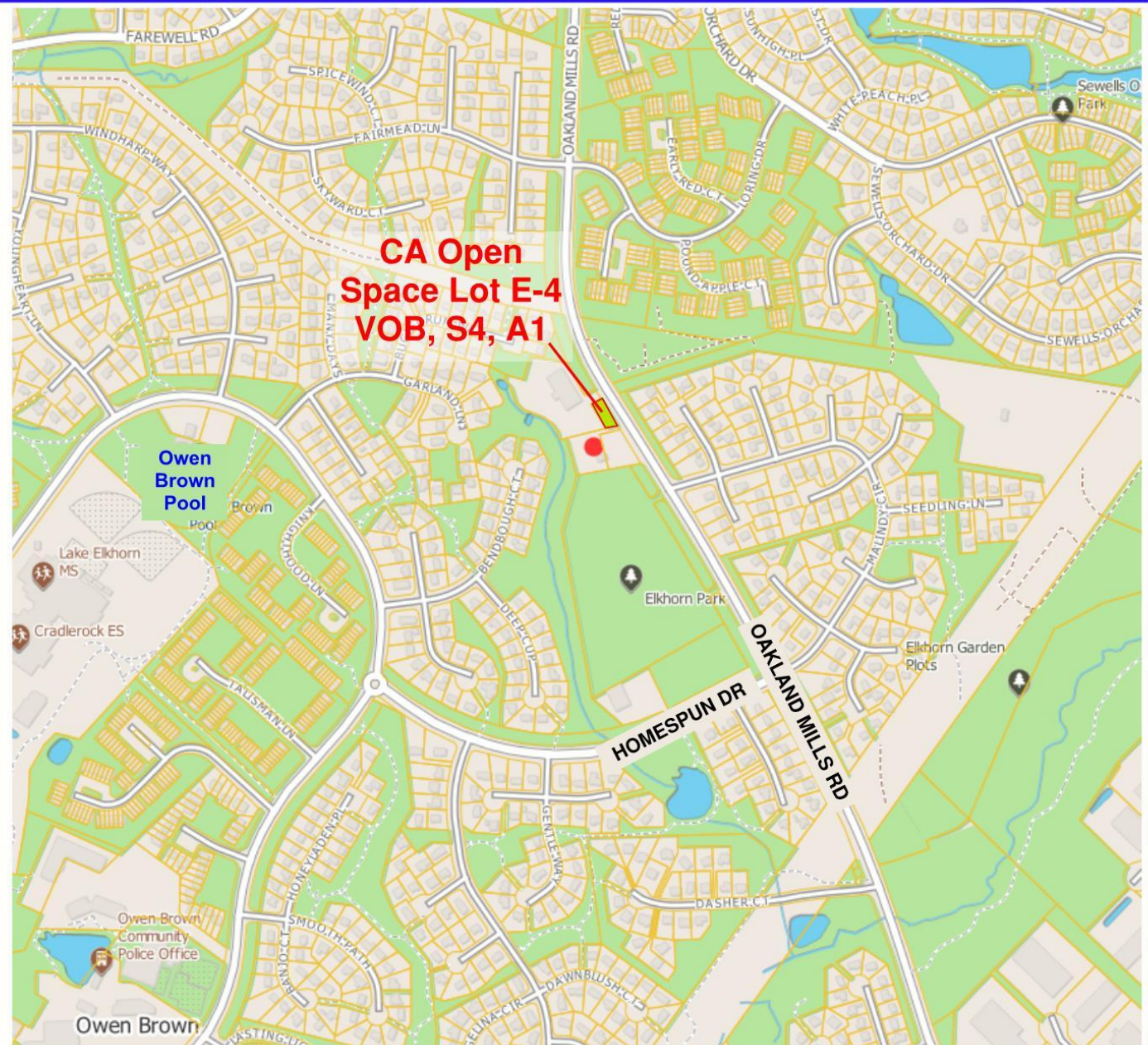
Additional Notes:  
The property has been subdivided into two lots, but is part of the R-12 Zoning District which could allow for further subdivision into three lots total. Staff recommends approval be conditional upon subjecting the property to the CA annual charge and annexation into the Village of Owen Brown. Approval subject to staff review of final documents.

# Farris Subdivision Driveway Access Easement

## Easement Specifics

- Property is not part of New Town Zoning District
  - Staff recommends that approval be conditioned upon subjecting the property to the CA annual charge and annexation into the Village of Owen Brown
  - Owner prefers fee in lieu of annexation
- The out parcel is surrounded by property annexed into the Village of Owen Brown
  - CA Staff has talked to the Village of Owen Brown Manager who informed the Owen Brown Village Board of the easement request
  - Owen Brown Village Board concurs with the recommendation to annex the property in lieu of compensation for granting the easement

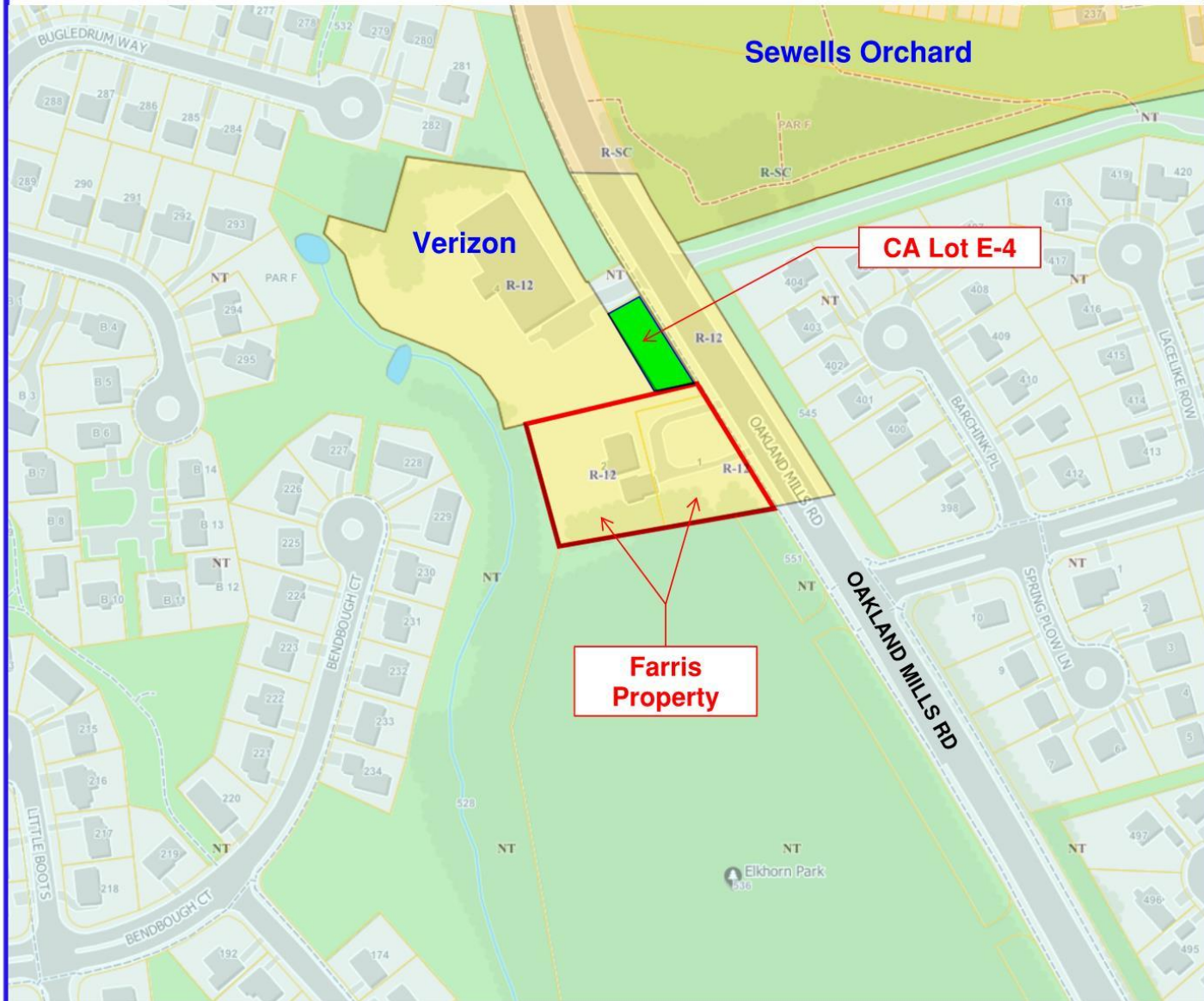
# Vicinity Map



**Farris Subdivision Driveway Access Easement  
Vicinity Map**

# Zoning Information

NT = New Town Zoning District    R-12 = Residential: Single District  
R-SC = Residential: Single Cluster









To: Columbia Association Board of Directors  
From: Jessica Bellah, Senior Community Planner  
Via: Lakey Boyd, President and CEO, Columbia Association  
Subj: General Plan Update - Draft Plan Workshop Series: Key Topics  
Date: Sep 16, 2021

### **Background**

The purpose of this memo is to provide a summary overview of the emerging ideas and recommendations coming out of the General Plan process. It will briefly assess how they align with the values and priorities of CA's Board of Directors as expressed in the June 30, 2021 Board position statement and discussed at the September 9th board work session. The draft recommendations highlighted in the Draft Plan Workshop Series are organized under five key topic areas:

- 1) Maintaining Character of the Rural West
- 2) Renewed Emphasis on Activity Centers
- 3) New and Different Housing Options
- 4) The Environment
- 5) Growth Management Considerations

The following summaries are not exhaustive; instead they provide a brief impression of where alignment does or does not exist to inform a more detailed and nuanced discussion which staff will facilitate at the September 23, 2021 Board meeting.

### **Assessment**

#### *Maintaining Character of the Rural West*

The draft recommendations for the rural west align with the Board positions on maintaining a balanced mix of land uses, ensuring a wide spectrum of housing is spread throughout Howard County, and maintaining sufficient resources and capacity in County infrastructure to achieve policy goals in the east. Implementation of the recommendations and limited expansion of the PSA boundary will, in general, carry forward existing policies and land use development patterns. When the draft plan is released, a more detailed analysis of the text related to housing strategies in the rural west will need to be evaluated.

### *Renewed Emphasis on Activity Centers*

The draft recommendations and draft future land use map carry forward Plan Howard 2030's emphasis on targeting growth/redevelopment in activity centers. The current draft provides more specificity and distinction between different activity center types and their appropriate scale of redevelopment. The draft recommendations align with Board positions on:

- Strengthening the housing market via mixed-income development
- Strengthening transit and multi-modal options between neighborhoods and activity centers
- Enhancing environmental and open space networks as part of redevelopment
- Creating focus area plans for Gateway
- Transformation of Village Centers in response to market trends and community needs.

Although the presented emerging ideas do not always specifically match the Board's position statement phrasing, the intention behind both documents to establish clear, expected, detailed and targeted growth towards specific geographic areas is in alignment. Many of the Board's positions and concerns are appropriate to the post-general plan implementation process while the General Plan language will set the foundation for directing that work.

### *New and Different Housing Options*

The draft recommendations for housing options align with Board positions on:

- Developing design manuals to regulate characteristics emblematic of housing and neighborhood forms
- Preservation and spread of Columbia's full spectrum housing and strengthening the housing market with mixed-income development

Housing option recommendations are fully aligned with the Board's concerns and positions related to housing needs, affordability, de-concentration of affordable housing, and community sensitive infill or redevelopment. The majority of the work needed to successfully implement strategies will come after General Plan adoption.

### *The Environment*

The draft recommendations for the environment align with Board positions on:

- Linked open space systems, tree canopy protections, and protection of environmentally sensitive areas

- New and more aggressive strategies for environmental protection with particular emphasis on impacts of climate change
- Expansion of the open space network as a linked system

As with many other recommendations and policies, these will be implemented as part of the post-General Plan regulatory updates. Ensuring that such updates are balanced and informed by other recommendation goals will be a difficult and necessary part of the process.

### *Growth Management Considerations*

The draft recommendations for growth management align with Board positions on:

- Holistically looking at transportation and setting a goal for reducing vehicle dependence
- Prioritize enhanced mobility, multi-modal options, and a robust transit system

The General Plan recommendations around transit correspond directly with the land use patterns and intensity of activity center redevelopment being considered in other key topics.

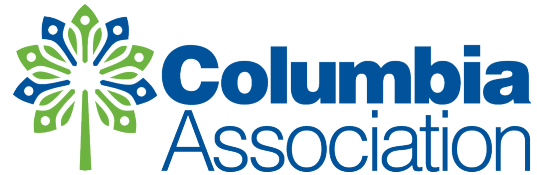
Without major reallocation of resources or realization of these other recommendations, investment in transit will not be achieved through this general plan.

### **Next Steps**

Board members and residents of Columbia should provide feedback on the presented emerging ideas and draft recommendations to the consultant team directly through the Draft Plan Workshop Series survey. This is a crucial step in ensuring the draft plan is written to reflect community response and priorities. **The Survey is currently available through midnight, Sunday 9/19/21 and can be accessed via the HoCo By Design website:**

**<https://www.hocobydesign.com/draft-plan-workshop-series>**

Staff will be in attendance at the September 23rd CA Board of Directors work session to provide a more detailed presentation of the draft recommendations and future land use map and facilitate Board discussion of these topics.



September 17, 2021

To: Members of the Columbia Association Board of Directors  
Lakey Boyd, President/CEO

From: Susan Krabbe, Vice President and CFO

cc: Jackie Tuma, Director of Audit and Advisory Services

Subject: First Quarter FY 2022 Financial Report

The Audit Committee will review the FY22 First Quarter Financial Report during their September 20, 2021 meeting. We anticipate that the committee members will vote to recommend that the Board of Directors be presented with the FY22 First Quarter Financial Report at that meeting. The link to the Financial Report has been posted as back-up material to the September 23, 2021 Board meeting. To access the report online, go to <https://www.columbiaassociation.org/about-us/financials/financial-reports/>; then scroll toward the bottom of the page, select "Quarterly Financial Reports to the Board," then select "FY22 First Quarter" from the list of financial reports posted.

If you have any questions, please let me know.

AGENDA ITEM 8(b)

**Columbia Association, Inc.**

**Financial Statements**

**July 31, 2021 and 2020**

Columbia Association, Inc.

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**Columbia Association, Inc.**

**Statements of Financial Position  
July 31, 2021 and 2020  
(in Thousands)**

	<u>Assets</u>	
	2021	2020
Cash and cash equivalents	\$ 39,872	\$ 35,453
Emergency cash reserves	2,000	-
Accounts receivable, net	11,576	10,604
Prepaid expenses and other assets	1,355	868
Risk management fund	6,638	3,630
Workers' compensation fund	3,602	3,600
Property, facilities and equipment, net	131,047	136,639
Intangible assets, net	287	298
	<hr/>	<hr/>
Total assets	\$ 196,377	\$ 191,092
	<hr/>	<hr/>
	<u>Liabilities and Net Assets</u>	
Liabilities		
Accounts payable and accrued expenses	15,477	10,619
Deferred revenue	5,494	3,509
	<hr/>	<hr/>
	20,971	14,128
	<hr/>	<hr/>
Term debt		
Term loans, net of deferred financing costs	35,221	39,706
Capital lease obligations	711	419
	<hr/>	<hr/>
Total term debt	35,932	40,125
	<hr/>	<hr/>
Total liabilities	56,903	54,253
Net assets		
Net assets without donor restrictions	139,474	136,839
	<hr/>	<hr/>
Total net assets	139,474	136,839
	<hr/>	<hr/>
Total liabilities and net assets	\$ 196,377	\$ 191,092
	<hr/>	<hr/>

**Columbia Association, Inc.**

**Statements of Activities  
July 31, 2021 and 2020  
(in Thousands)**

	<u>2021</u>	<u>2020</u>
Revenue		
Annual charge	\$ 44,973	\$ 43,558
Sport and fitness	5,343	2,461
Community services	197	11
Communications and marketing	57	50
Open space and facility services	54	60
Village community associations	-	(5)
Interest income and other	23	26
Unrealized loss on marketable securities	4	(10)
	<u>50,651</u>	<u>46,151</u>
Total revenue		
Expenses		
Program services:		
Sport and fitness	7,004	4,508
Community services	599	387
Communications and marketing	452	218
Open space and facility services	3,229	2,267
Village community associations	1,309	1,113
Total program services	12,593	8,493
Supporting services:		
Administrative	2,363	1,735
Total expenses	<u>14,956</u>	<u>10,228</u>
Increase in net assets without donor restrictions	35,695	35,923
Net assets without donor restrictions, beginning	<u>103,779</u>	<u>100,916</u>
Net assets without donor restrictions, ending	<u>\$ 139,474</u>	<u>\$ 136,839</u>

**Columbia Association, Inc.**

**Statements of Functional Expenses  
July 31, 2021  
(in Thousands)**

	<b>Sport and Fitness</b>	<b>Community Services</b>	<b>Communications and Marketing</b>	<b>Open Space and Facility Services</b>	<b>Village Community Associations</b>	<b>Total Program</b>	<b>Administrative</b>	<b>Total</b>
Personnel Expenses	\$ 3,626	\$ 376	\$ 400	\$ 1,204	\$ -	\$ 5,606	\$ 1,262	\$ 6,868
Operating Supplies/Expenses	283	6	100	133	4	526	49	575
Technology Supplies/Expenses	18	6	2	-	-	26	349	375
Collection and Treasury Expenses	49	1	32	-	-	82	17	99
Fees	266	67	9	415	26	783	355	1,138
Comm. Assoc. Annual Charge Share Grant	-	-	-	-	944	944	-	944
Temporary Funding & Grants Expense	-	-	-	-	-	-	-	-
Rentals	289	17	70	28	-	404	139	543
Utilities	313	17	3	25	3	361	70	431
Insurance & Taxes	209	12	1	78	13	313	55	368
Repairs & Maintenance	486	33	23	234	38	814	3	817
Depreciation	1,613	50	10	1,000	259	2,932	54	2,986
Non-Operating Exp/Contingencies	(497)	-	-	-	-	(497)	-	(497)
Allocations	349	14	(198)	112	22	299	10	309
<b>Total functional expenses</b>	<b>\$ 7,004</b>	<b>\$ 599</b>	<b>\$ 452</b>	<b>\$ 3,229</b>	<b>\$ 1,309</b>	<b>\$ 12,593</b>	<b>\$ 2,363</b>	<b>\$ 14,956</b>

**Columbia Association, Inc.**

**Statements of Functional Expenses  
July 31, 2020  
(in Thousands)**

	<b>Sport and Fitness</b>	<b>Community Services</b>	<b>Communications and Marketing</b>	<b>Open Space and Facility Services</b>	<b>Village Community Associations</b>	<b>Total Program</b>	<b>Administrative</b>	<b>Total</b>
Personnel Expenses	\$ 1,343	\$ 196	\$ 194	\$ 756		\$ 2,489	\$ 844	\$ 3,333
Operating Supplies/Expenses	114	1	42	52	2	211	14	225
Technology Supplies/Expenses	-	5	10	-	-	15	421	436
Collection and Treasury Expenses	14	1	27	-	-	42	12	54
Fees	128	12	44	206	22	412	168	580
Comm. Assoc. Annual Charge Share Grant	-	-	-	-	778	778	-	778
Temporary Funding & Grants Expense	-	45	-	-	-	45	-	45
Rentals	289	36	52	14	-	391	97	488
Utilities	190	14	3	24	2	233	69	302
Insurance & Taxes	209	9	1	70	14	303	47	350
Repairs & Maintenance	306	10	-	121	19	456	3	459
Depreciation	1,630	53	15	948	261	2,907	57	2,964
Allocations	285	5	(170)	76	15	211	3	214
<b>Total functional expenses</b>	<b>\$ 4,508</b>	<b>\$ 387</b>	<b>\$ 218</b>	<b>\$ 2,267</b>	<b>\$ 1,113</b>	<b>\$ 8,493</b>	<b>\$ 1,735</b>	<b>\$ 10,228</b>

**Columbia Association, Inc.**

**Statements of Cash Flows**  
**July 31, 2021 and 2020**  
**(in Thousands)**

	2021	2020
Cash flows from operating activities		
Increase in unrestricted net assets	\$ 35,695	\$ 35,923
Adjustments to reconcile increase in unrestricted net assets to net cash provided by operating activities		
Depreciation expense and amortization	2,986	2,964
Bad debt expense	20	10
Amortization of deferred financing costs	11	3
Loss (gain) on disposal of fixed assets	(5)	3
Unrealized loss (gain) on marketable securities	(4)	10
Changes in operating assets and liabilities		
Accounts receivable	(9,249)	(8,592)
Prepaid expenses and other assets	(38)	(374)
Accounts payable and accrued expenses	(1,480)	(3,655)
Deferred revenue	1,624	(189)
Net cash provided by operating activities	<u>29,560</u>	<u>26,103</u>
Cash flows from investing activities		
Purchases of investments held by trustees	(2,038)	(682)
Proceeds from maturities of investments held by trustees	24	648
Purchase of property, facilities and equipment	(1,239)	(729)
Proceeds from the sale of equipment	5	14
Proceeds from the sale of intangible assets	<u>-</u>	<u>21</u>
Net cash used in investing activities	<u>(3,248)</u>	<u>(728)</u>
Cash flows from financing activities		
Net repayments on line of credit	-	(9,746)
Net new lease/principal payments on capital lease obligations	(46)	365
Term loan proceeds	-	20,000
Term loan issuance/financing costs	-	(136)
Term loan principal payments	<u>(1,151)</u>	<u>(465)</u>
Net cash provided by (used in) financing activities	<u>(1,197)</u>	<u>10,018</u>
Net (decrease) increase in cash and cash equivalents	25,115	35,393
Cash and cash equivalents, beginning	<u>16,757</u>	<u>60</u>
Cash and cash equivalents, ending	<u><u>\$ 41,872</u></u>	<u><u>\$ 35,453</u></u>
Supplemental disclosure of cash flow information		
Cash paid during the year for interest	<u><u>\$ 302</u></u>	<u><u>\$ 216</u></u>

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2021 and 2020  
(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.

**Emergency cash reserves**

In April 2021 the Board of Directors approved the establishment of an emergency cash reserves policy and designated an initial balance of \$2,000. The policy requires the Board to approve use of the funds only for emergency purposes and increases to the fund balance.

**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**  
**July 31, 2021 and 2020**  
**(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	5 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 \$2.5 for a single item except for certain equipment or livestock, which should be capitalized if a single item costs at least \$1.5. This includes an expenditure that is for a group of identical or coordinating items with a total cost of at least \$2.5 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 July 31, 2021 and 2020, respectively.

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2021 and 2020  
(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 loans are being amortized using the effective interest method over the term of the respective debt. Accumulated amortization as of July 31, 2021 and 2020 was \$148 and \$88, respectively. Amortization expense for the periods ended July 31, 2021 and 2020 was \$11 and \$3, respectively. Estimated future amortization expense is as follows:

Year ending April 30,	Amortization expense
2022	\$ 35
2023	40
2024	33
2025	26
2026	19
2027 and thereafter	20
	<u>\$ 173</u>

**Revenue recognition**

**Annual charge**

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. The annual charge is based on \$0.68 per \$100 of assessed value. The Association's annual charge is billed annually on or about July 1, and the payment is due within 30 days. Annual charge revenue is recognized when billed.

**Sport and Fitness**

Sport and Fitness revenue is primarily comprised of memberships, fees, and sales.

Membership - Memberships are recognized as revenue on a pro rata basis during the membership period with unearned fees recorded as deferred revenue. Memberships are generally one year, starting on an agreed upon date, or month to month.

Fees - This category contains income from daily admission and guest passes to various facilities and programs. Fees for tournaments, leagues, driving range use and lessons are also included. The Association recognizes revenue when services are provided.

Sales - The majority of this category is comprised of sales of merchandise at the Association's facilities, such as the pro shops at the golf courses, tennis clubs, athletic clubs, etc. The Association recognizes revenue at the time of sale.

**Columbia Association, Inc.**

**Notes to Financial Statements**  
**July 31, 2021 and 2020**  
**(in Thousands)**

**Community Services**

Community Services revenue is primarily comprised of tuition and enrollment, fees and sales from School Age Services and Camps.

School Age Services - The School Age Services (SAS) Programs are offered in certain elementary schools and middle schools. Tuition payments are received for 10 months from September through June and revenues are recognized ratably as services are provided. Unearned tuition payments are reflected as deferred revenue on the statement of financial position. Services during the period ended July 31, 2021, were limited due to the pandemic.

Camps - Camps are normally held during the months of June through August. Camp registration fees are recognized as income when received. Camp program fees are recognized ratably over the camp duration. Unearned revenue is reflected as deferred revenue on the statement of financial position. No camps were held during the period ended July 31, 2020, due to the pandemic. Two camps were held in the summer of 2021.

**Deferred Revenue**

Deferred revenue is comprised of the following as of July 31:

	<u>2021</u>	<u>2020</u>
Membership fees	\$ 3,952	\$ 1,969
School Age Services	560	724
Camps	60	-
Other	922	816
Total Deferred Income	<u>\$ 5,494</u>	<u>\$ 3,509</u>

**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 \$85 and \$27 for the periods ended July 31, 2021 and 2020, respectively.

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2021 and 2020  
(in Thousands)**

**Income taxes**

The Association is exempt under Section 501(c) (4) of the Internal Revenue Code. However, the Association is subject to federal and state taxes on unrelated business income, if any. Net unrelated business income was \$0 for the periods ended July 31, 2021 and 2020.

**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. The expenses that are allocated include interest expense which is allocated proportionally based on property and equipment. Costs that can be identified with particular programs or support functions are charged directly to the program or function including salaries and related expenses which are charged based on time and effort.

**Subsequent events**

The Association evaluated subsequent events through September 10, 2021, the date the financial statements were available to be issued.

**Note 2 - Accounts receivable**

Accounts receivable are comprised of the following as of July 31:

	2021	2020
Membership fees	\$ 3,307	\$ 1,300
Annual charges	8,847	9,718
Other	60	509
Total accounts receivable	12,214	11,527
Less reserves for abatements and allowance for doubtful accounts	638	923
	<u>\$ 11,576</u>	<u>\$ 10,604</u>

**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 July 31:

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2021 and 2020  
(in Thousands)**

	2021		2020	
	Cost	Fair value	Cost	Fair value
Cash and cash equivalents	\$ 2,021	\$ 2,021	\$ 85	\$ 85
Government debt securities	4,622	4,612	3,491	3,525
Accrued interest	5	5	20	20
	<u>\$ 6,648</u>	<u>\$ 6,638</u>	<u>\$ 3,596</u>	<u>\$ 3,630</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 July 31:

	2021		2020	
	Cost	Fair value	Cost	Fair value
Cash and cash equivalents	\$ 3,602	\$ 3,602	\$ 2,426	\$ 2,426
Government debt securities	-	-	1,173	1,174
	<u>\$ 3,602</u>	<u>\$ 3,602</u>	<u>\$ 3,599</u>	<u>\$ 3,600</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 are 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
- 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.

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2021 and 2020  
(in Thousands)**

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

**Debt 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 July 31, 2021:

	<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*	<u>\$ -</u>	<u>\$ 4,612</u>	<u>\$ 4,612</u>

The following table presents assets and liabilities measured at fair value by classification within the fair value hierarchy as of July 31, 2020:

	<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*	<u>\$ -</u>	<u>\$ 4,699</u>	<u>\$ 4,699</u>

\*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**  
**July 31, 2021 and 2020**  
**(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 as of July 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Total assets at year end	\$ 196,377	\$ 191,092
Less:		
Emergency cash reserves	2,000	-
Prepaid expenses and other assets	1,355	868
Risk management fund	6,638	3,630
Workers' compensation fund	3,602	3,600
Property, facilities and equipment, net	131,047	136,639
Intangible assets, net	<u>287</u>	<u>298</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 51,448</u>	<u>\$ 46,057</u>

Columbia Association has \$51,448 and \$46,057 of financial assets available within one year as of July 31, 2021 and 2020, respectively, on the statement of financial position date to meet cash needs for general and/or emergency expenditures. This consists of cash of \$41,872 and \$35,453 and net accounts receivable of \$11,576 and \$10,604 as of July 31, 2021 and 2020, respectively. Accounts receivable consist of annual charge balances, which are collateralized by the related property. Accounts receivable also include membership fees receivable, 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; however, the June 25, 2020 loan documents do require that the Association maintain a minimum cash balance of \$3,000. See Notes 8 and 9.

In addition, in the event of unanticipated liquidity needs, the Association has a line of credit in the amount of \$20,000 of which \$-0- was committed as of July 31, 2021. See Note 8.

The Association's operating activity generates positive cash flow of approximately \$16,003 based on a five year average of cash provided by operating activities. The cash is used to fund capital projects, debt service and the emergency cash reserves when approved by the Board. Any additional funds needed for approved expenditures are obtained from line of credit borrowings.

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2021 and 2020  
(in Thousands)**

**Note 6 - Property, facilities and equipment, net**

Property, facilities and equipment consist of the following as of July 31, 2021:

	<u>Cost basis</u>	<u>Accumulated depreciation</u>	<u>Book value</u>
Land	\$ 6,533	\$ -	\$ 6,533
Parks, lakes & related improvements	101,326	51,761	49,565
Buildings	138,781	74,548	64,233
Leasehold Improvements	5,555	3,229	2,326
Equipment and Vehicles	29,420	23,093	6,327
Other	2,067	4	2,063
Property, facilities and equipment	<u>\$ 283,682</u>	<u>\$ 152,635</u>	<u>\$ 131,047</u>

Property, facilities and equipment consist of the following as of July 31, 2020:

	<u>Cost basis</u>	<u>Accumulated depreciation</u>	<u>Book value</u>
Land	\$ 6,533	\$ -	\$ 6,533
Parks, lakes & related improvements	98,541	48,004	50,537
Buildings	137,784	69,601	68,183
Leasehold Improvements	5,572	2,692	2,880
Equipment and Vehicles	29,813	22,792	7,021
Other	1,511	26	1,485
Property, facilities and equipment	<u>\$ 279,754</u>	<u>\$ 143,115</u>	<u>\$ 136,639</u>

**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 2021 and 2020) 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 2021 and 2020.

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2021 and 2020  
(in Thousands)**

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

2021	\$	12,838,389
2020	\$	12,409,853

**Note 8 - Line of credit**

The Association entered into a revolving line of credit with a bank on June 25, 2020, which, under the loan agreement, is limited to borrowings of \$20,000 beginning September 15, 2020 with the condition that the Association maintains a \$3,000 cash balance. The outstanding note bears interest at LIBOR plus 1.15%. Interest only on the outstanding principal balance shall be payable monthly beginning August 1, 2020. The line of credit matures on June 1, 2023. Additionally, the Association shall pay a quarterly unused commitment fee equal to 25 basis points of the principal amount of the line of credit that was unused.

During fiscal year 2020, the Association had available an unsecured line of credit with a bank under a loan agreement, with varying monthly caps ranging from \$0 to \$30,000 designated by the Association based on forecasted borrowing requirements. The outstanding note bore interest at the lower of the bank's prime rate or LIBOR plus 55 basis points and was due on demand. Additionally, the note bore 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 lines of credit as of July 31, 2021 and 2020.

**Note 9 - Term debt**

**Term loans**

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 it 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 a result of the COVID-19 outbreak, the Association entered into an agreement for a term loan on June 25, 2020 in the amount of \$20,000. The loan's interest rate is 2.5% and it matures in fiscal year 2028. The Association began making monthly principal and interest payments in August 2020. The portion of the proceeds from this loan were used to pay off the line of credit in Note 8.

**Columbia Association, Inc.**

**Notes to Financial Statements**  
**July 31, 2021 and 2020**  
**(in Thousands)**

As of July 31, 2021, the future loan principal payments by fiscal year are as follows:

2022	\$	3,505
2023		4,798
2024		4,942
2025		5,094
2026		5,250
2027 and thereafter		<u>11,805</u>
Total term loan		35,394
Less deferred financing costs, net		<u>(173)</u>
Term loan, net	\$	<u>35,221</u>

**Capital lease obligation**

The cost and accumulated amortization of equipment under capital leases were \$867 and \$121, respectively, as of July 31, 2021, and \$980 and \$560, respectively, as of July 31, 2020. As of July 31, 2021, the future minimum annual payments under capital leases are as follows:

2022	\$	96
2023		143
2024		143
2025		143
2026		143
2027 and thereafter		62
Total minimum lease payments		<u>730</u>
Less amount representing interest		<u>(19)</u>
Present value of net minimum lease payments	\$	<u>711</u>

**Columbia Association, Inc.**

**Notes to Financial Statements**  
**July 31, 2021 and 2020**  
**(in Thousands)**

**Note 10 - Retirement benefit plan**

Substantially all full-time and eligible part-time employees are covered by a defined contribution retirement benefit plan. Contributions through April 12, 2020, were based on 6% of eligible employees' salaries. Employees became fully vested after six years of service. However; effective April 13, 2020, due to the financial pressures from COVID-19, employer contributions were reduced to 3% and vest immediately. Expenses under this plan were \$120 and \$69 for the periods ended July 31, 2021 and 2020, respectively.

**Note 11 - Commitments**

The Association leases certain facilities and equipment under operating leases. Rental expense exclusive of these costs, was \$540 and \$474 for the periods ended July 31, 2021 and 2020, 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 \$712 and \$531 which was included in accounts payable and accrued expenses as of July 31, 2021 and 2020, respectively.

As of July 31, 2021, the Association's total commitment for minimum annual rentals, exclusive of maintenance and other occupancy costs, under non-cancellable operating leases is:

2022	\$	1,075
2023		1,675
2024		1,708
2025		1,743
2026		1,138
2027 and thereafter		<u>3,465</u>
Total	\$	<u>10,804</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 which is valued at \$460. Accrued abatements of \$245 and \$281 were included in accounts payable and accrued expenses as of July 31, 2021 and 2020, respectively.

On March 9, 2021, the Association entered into an amendment to the deed of lease for headquarters office space that provided for a 50% abatement of the base rent due under the lease for the months of January through December 2021 and extended the lease for a period of two years. The lease termination date will be July 31, 2030. The gross amount of the rent abatement is \$378. Accrued abatements of \$196 were included in accounts payable and accrued expenses as of July 31, 2021.

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2021 and 2020  
(in Thousands)**

Estimated rental costs and unamortized rent abatement and tenant improvement allowance related to the lease for Haven on the Lake, which expires August 31, 2025, as well as potential sublease rental income and related expenses through the expiration date were accrued as of April 30, 2021, due to the closing of operations on that date. The revenue and expenses netted against the accrual for the quarter ended July 31, 2021 was \$497. A sublease for the rental of the space through August 28, 2025 was executed in May 2021.

**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 10<sup>th</sup> anniversary of the benefit commencement date. The employee contributes the remainder of the health care cost.

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:

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2021 and 2020  
(in Thousands)**

	<u>2021</u>	<u>2020</u>
Reconciliation of benefit obligations		
Obligation at beginning of year	\$ 829	\$ 729
Service cost	34	28
Interest cost	23	28
Actuarial loss	-	4
Plan amendments	-	56
Benefit payments	<u>(17)</u>	<u>(16)</u>
Obligation at end of year	<u><u>\$ 869</u></u>	<u><u>\$ 829</u></u>
Amount not yet recognized in net periodic postretirement benefit costs		
Unrecognized prior service cost (credit)	\$ 43	\$ 50
Unrecognized loss (gain)	<u>(140)</u>	<u>(140)</u>
Total amount not yet recognized in net periodic postretirement benefit costs	<u><u>\$ (97)</u></u>	<u><u>\$ (90)</u></u>
Net periodic postretirement benefit costs include		
Service cost	\$ 34	\$ 28
Interest cost	23	28
Amortization of net gain from prior periods	(6)	(19)
service cost	<u>6</u>	<u>6</u>
Net periodic postretirement benefit costs	<u><u>\$ 57</u></u>	<u><u>\$ 43</u></u>

The discount rate was 4.05% as of April 30, 2021 and 2020. The gross trend rate for health care coverage is 4.45% for all years.

**Columbia Association, Inc.**

**Notes to Financial Statements**  
**July 31, 2021 and 2020**  
**(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 as of April 30, 2021:

	<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	105	(92)

The following is a projection of benefit costs under the plan:

2022	\$	34
2023		46
2024		51
2025		62
2026		62
2027 - 2030		283
		<hr/>
	\$	538

**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 \$1,117 and \$1,130 are included in accrued expenses as of July 31, 2021 and 2020. Claim payments based on actual claims ultimately filed could differ materially from these estimates.

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2021 and 2020  
(in Thousands)**

**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 \$1,745 and \$1,856 are included in accrued expenses as of July 31, 2021 and 2020, respectively. Claim payments based on actual claims ultimately filed could differ materially from these estimates.

**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 July 31, 2021.

**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.

**Note 16 – COVID-19 impact**

The Association's operations were negatively impacted in both fiscal years by the spread of the Coronavirus Disease (COVID-19), which was declared a worldwide pandemic by the World Health Organization on March 11, 2020. COVID-19 impacted various aspects of its 2020 and 2021 operations and financial results, including sport and fitness, community services, and open space and facility services. Management believes the Association is taking appropriate actions to mitigate the negative impacts.



September 21, 2021

To: Columbia Association Board of Directors  
Lakey K. Boyd, President/CEO

From: Susan Krabbe, Vice President and Chief Financial Officer

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

Re: Dashboard Metrics

The dashboard for the first quarter of FY 2022 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	Membership A/R Balances	Monitors collections by tracking the trend in actual past due membership accounts	Spectrum NG reports	As of July 31, 2021
2	CA People Productivity = personnel costs divided by non-annual charge revenue	Monitors the revenue production from CA's investment in the work force	Infor (Lawson) reports	Actual data through July 31, 2021
3	Free Cash Flow	Monitors liquidity by tracking cash flow from operations less debt principal payments less paid capital expenditures	Infor (Lawson) reports	Actual data through July 31, 2021
4	Net Assets to Debt Service (should be greater than 1.25:1.00)	Monitors CA's financial condition in accordance with the terms of existing financing	Infor (Lawson) reports	Actual data through July 31, 2021
5	Total Liabilities to Total Net Assets (should be less than 1.30:1.00)	Monitors CA's financial condition in accordance with the terms of existing financing	Infor (Lawson) reports	Actual audited data through July 31, 2021
6a 6b	Return on Investment – Buildings, Major Amenities	Shows the cost of maintaining major facilities by comparing annual depreciation and repairs and maintenance costs to revenue and square footage	Infor (Lawson) reports	Actual data through July 31, 2021
7	Net Membership Changes	Monitors 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 July 31, 2021. This is provided with the FY 22 Q1 financial reports.

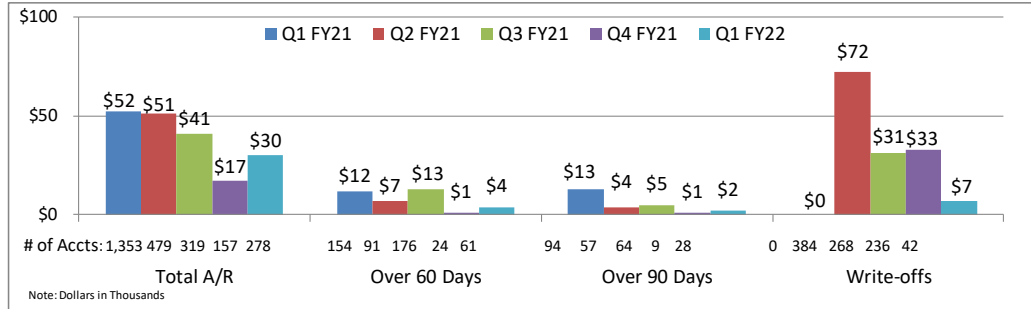
8	Market share for memberships and Columbia Cards	Per Board request – to track memberships per housing unit	Spectrum NG reports and Howard County data	Actual membership data through July 31, 2021. Housing data updated annually by Howard County.
9	Marketing Cost per Membership	To monitor marketing effectiveness	Spectrum reports and marketing expenditure data tracked by staff	Actual data as of July 31, 2021
10	Top 50 Associated Words by Volume	Indicates general satisfaction/dissatisfaction of program and facility users	Clarabridge surveys	Responses as of July 31, 2021
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 July 31, 2021
12	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 July 31, 2021
13	Sentiment	Numerical value that indicates survey responses as to “how hard is it to do business with CA”	Clarabridge surveys	Responses as of July 31, 2021
14	Effort	Numerical value that measures how positive or negative the feedback is. The goal is to understand how customers feel about something	Clarabridge surveys	Responses as of July 31, 2021
15	Emotional Intensity	Numerical value that measures specific emotions and their corresponding strength to help CA understand how a customer feels about their experiences.	Clarabridge surveys	Responses as of July 31, 2021
16	NPS – for Fitness Clubs, Golf, Tennis, Aquatics	See above – Fitness Clubs, Golf, Tennis, Aquatics individually	Clarabridge surveys	Responses as of July 31, 2021
17	Volume of Survey Results by Program or Facility	Provides more context for other metrics by showing how many surveys received per program	Clarabridge surveys	Responses as of July 31, 2021
18	Key Takeaways from survey results	Provides more context for other metrics by showing specific trends	Clarabridge surveys	Responses as of July 31, 2021
19	Main Areas of Conversation - High Level	Volume of conversation topics at a high level	Clarabridge surveys	Responses as of July 31, 2021
20	Main Areas of Conversation - Detailed View	Volume of conversation topics at a granular level	Clarabridge surveys	Responses as of July 31, 2021

# Dashboard - Metrics 1-6

As of July 31, 2021 (\$'000)

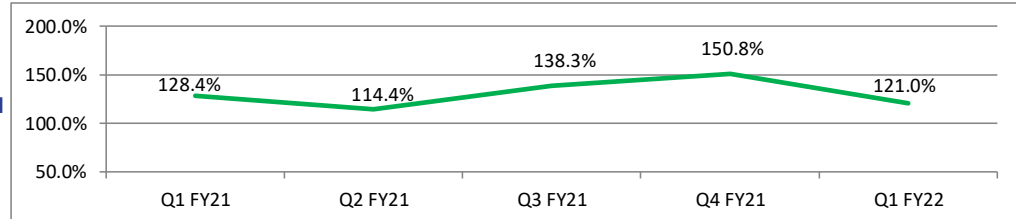
## METRIC 1

### Membership A/R Balance



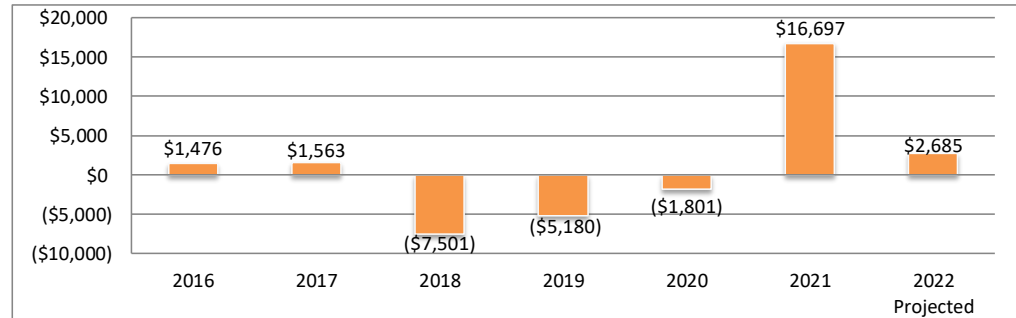
## METRIC 2

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



## METRIC 3

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



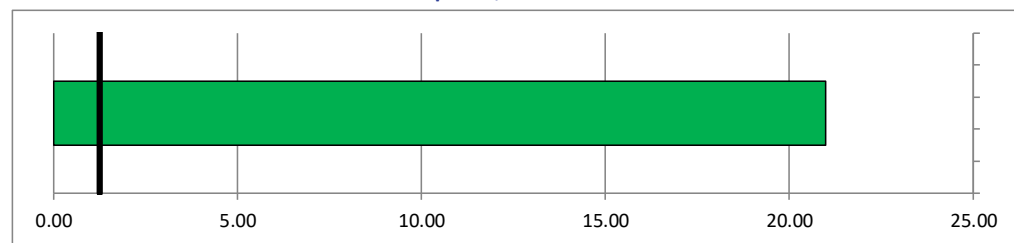
## METRIC 4

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

\$103,779/\$4,945

Actual 20.99

Audited - As of April 30, 2021



Should be greater than 1.25 to 1.00 on an annual basis

## Dashboard - Metrics 1-6

As of July 31, 2021 (\$'000)

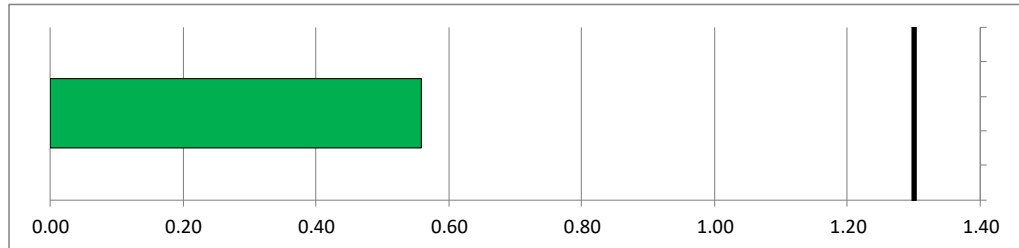
### METRIC 5

Audited - As of April 30, 2021

Total Liabilities to Total Net Assets

\$57,945/\$103,779

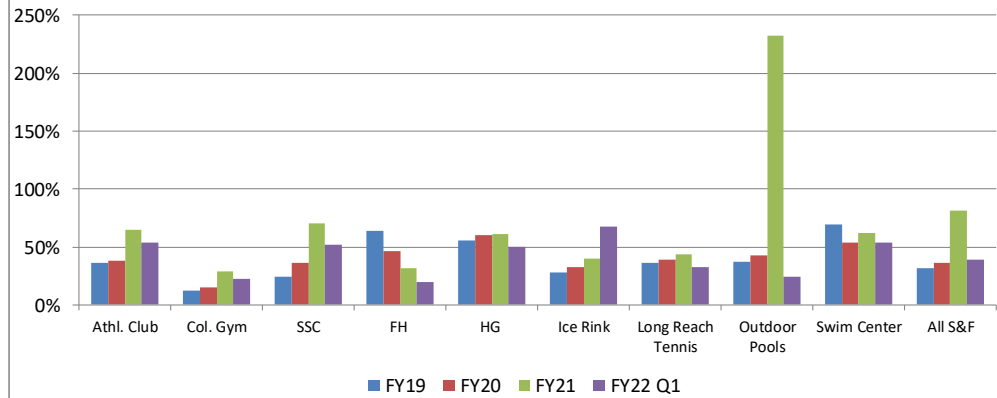
Actual .56



Should be less than 1.30 to 1.00 on an annual basis

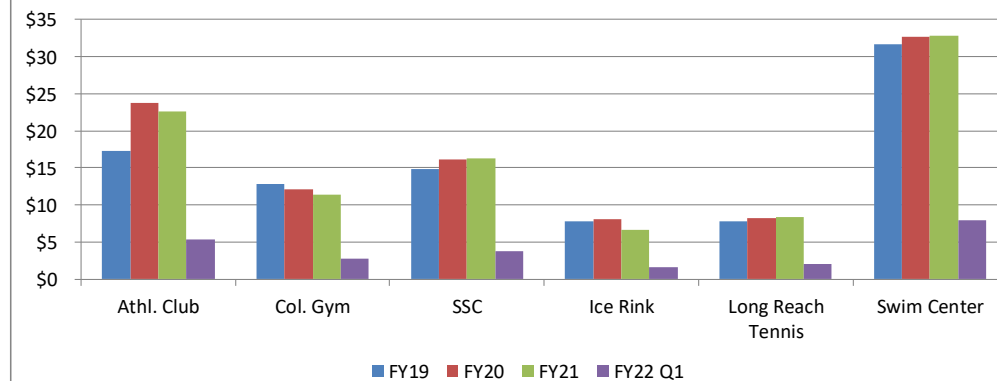
### METRIC 6a

Depreciation and Repairs & Maintenance Expense as a % of Revenue



### METRIC 6b

Depreciation and Repairs & Maintenance Expense per Square Foot



# Advertising Effectiveness Report *FY20 Q1–FY22 Q1*

## New Membership Acquisition

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

	FY20 Q1	FY20 Q2	FY20 Q3	FY20 Q4	FY21 Q1	FY21 Q2	FY21 Q3	FY21 Q4	FY22 Q1
Total Investment	\$155,703	\$75,250	\$126,961	\$97,316	\$10,693	\$37,813	\$65,989	\$161,260	\$76,347
Total Lead Page Views	150,081	76,037	40,140	27,820	22,752	39,313	95,144	104,375	94,041
Total Leads (Forms and Calls) <sup>1</sup>	1,210	798	609	406	426	494	1,116	1,500	4,225
New Memberships									
CA Fit&Play	519	229	223	91	52	78	89	213	742
Other Memberships	1,546	772	731	308	195	363	380	741	2,374
Total New Memberships	2,065	1,001	954	399	247	441	469	954	3,116
Cost of New Membership Acquisition									
100%	\$75	\$75	\$133	\$244	\$43	\$86	\$141	\$169	\$25
90%	\$84	\$84	\$148	\$271	\$48	\$95	\$156	\$188	\$27
80%	\$94	\$94	\$166	\$305	\$54	\$107	\$176	\$211	\$31
70%	\$108	\$107	\$190	\$348	\$62	\$122	\$201	\$241	\$35
60%	\$126	\$125	\$222	\$406	\$72	\$143	\$235	\$282	\$41
Average Cost of New Membership Acquisition									
100%				\$118				\$146	
90%				\$131				\$162	
80%				\$148				\$182	
70%				\$169				\$208	
60%				\$197				\$243	

<sup>1</sup>Total leads include form submissions and phone calls (added in FY22 Q1).

Membership related landing page views removed.

FY20 Q4 investment, page views, form submissions and new memberships decreased significantly due to facility closures for the COVID-19 pandemic.

## Membership Market Share (CA residents only)

*FY 2018-FY 2022 Q1*

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
2018	3,745	12,253	36,401	43.9%	33.7%
2019	4,159	11,791	37,006	43.1%	31.9%
2020	4,561	11,576	37,006	43.6%	31.3%
2021	4,372	7,341	37,006	31.7%	19.8%
FY22 Q1	4,859	9,178	36,877	38.1%	24.9%

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.
4. As of FY 22, the reduction in residential units reflects changes in how built and unbuilt units are reported in Howard County datasets.

# Advertising Tactics

*Tactics completed in FY22 Q1*

## **Print/Direct Mail**

- Membership direct mail piece

## **Social Media**

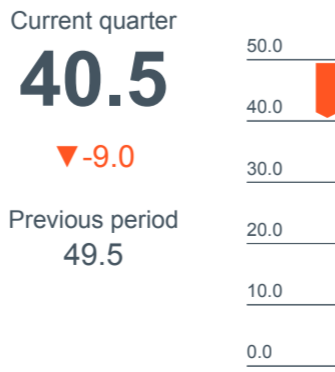
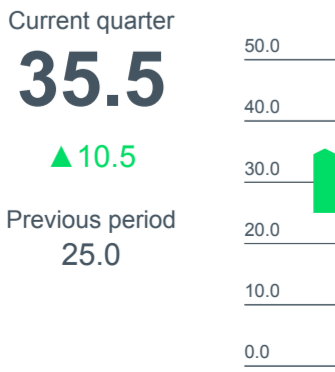
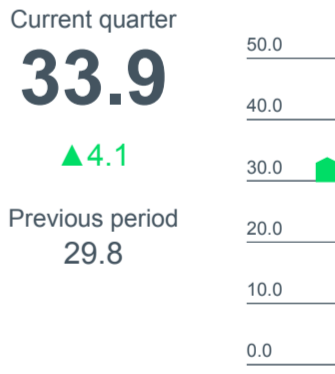
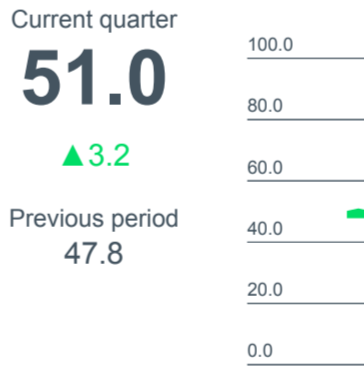
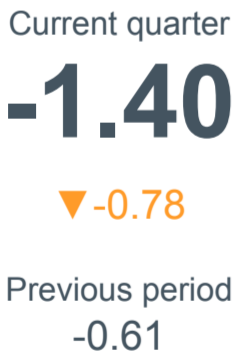
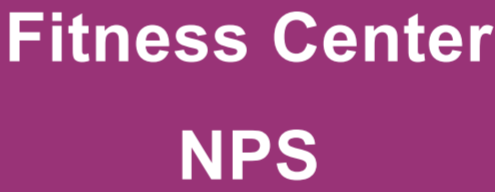
- Paid advertising on Facebook, Twitter and Instagram

## **Online/Digital**

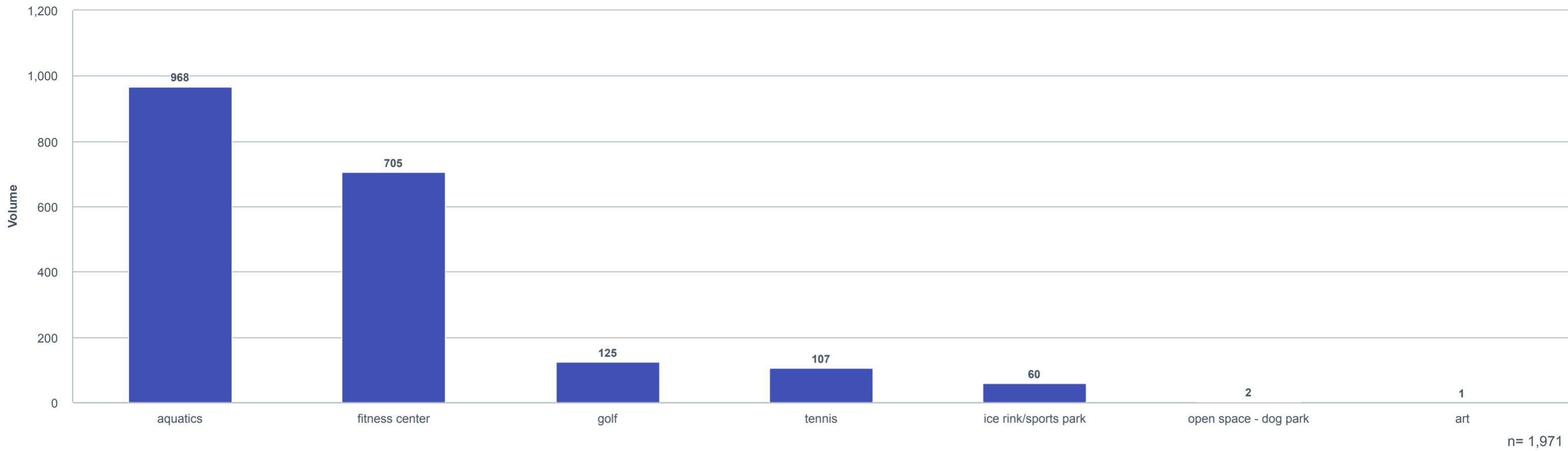
- Pay-per-click ads (*Google paid search*)
- Digital banner ads through Google Display Network
- Discovery ads



n= 1,971



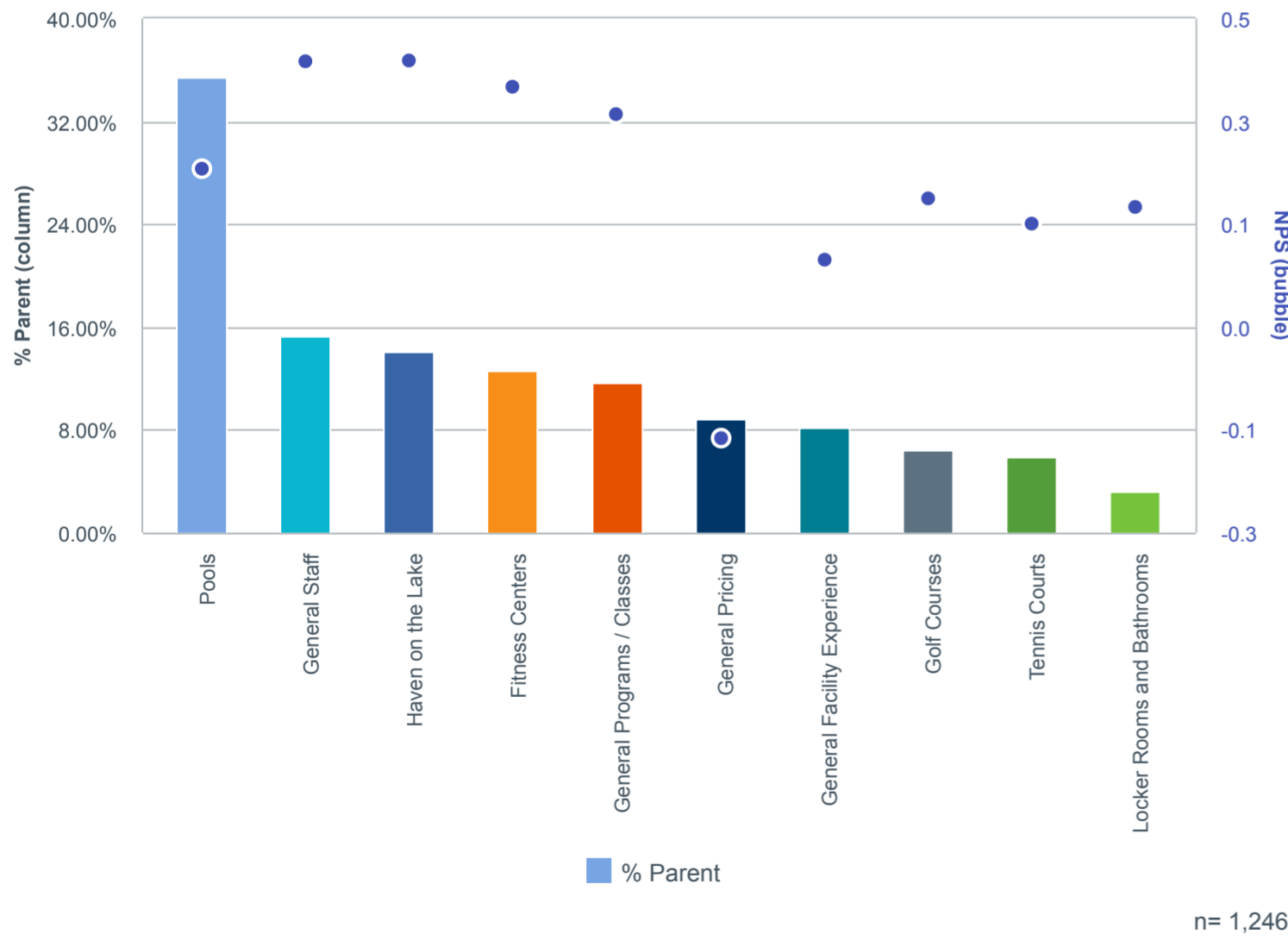
Volume by Region



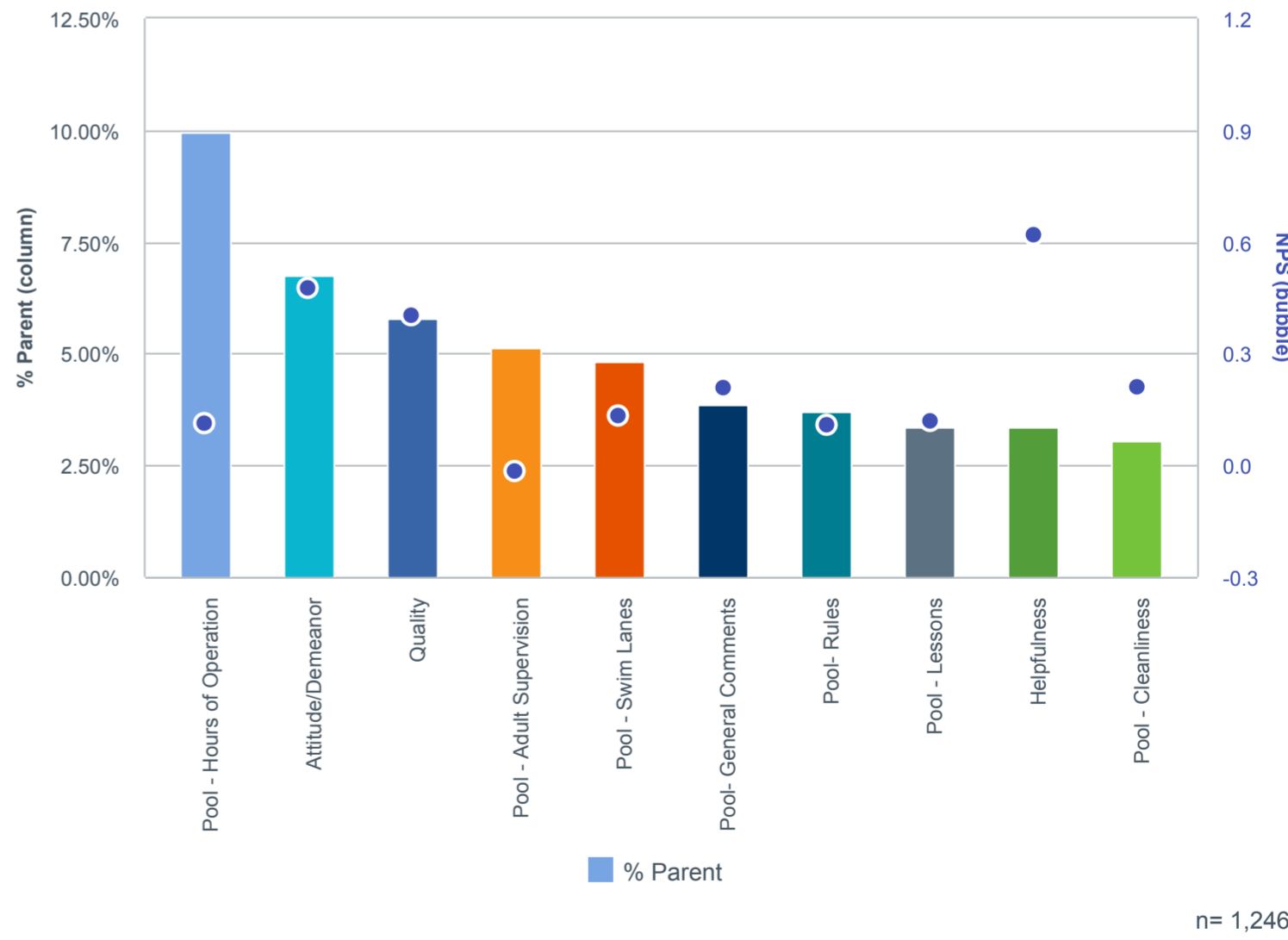
Takeaways:

- **NPS:** Overall NPS was 43.5, our highest scores to date. We saw NPS increases for both Resident and Non-Resident members.
- **NPS Drivers:** Overall, the NPS score was driven up by great staff and facilities. Some of the negative drivers focused on pool bathhouse cleanliness, the desire for additional programs and classes and the desire to open all of the outdoor pools.
- **Effort:** The effort (the perception of how hard or easy it is to do business with CA) decreased quarter over quarter. This was driven largely by our reservation system and busy pools. Comments of easy effort were driven largely by the helpfulness and support of staff.
- **Age:** There was a slight decrease in NPS for the youngest (0-24, 42/38) and the oldest (65+ 56/51) but they were not significant. All other ages increase in NPS.
- **Gender:** We saw NPS increases in both male and female respondents.

Main Areas of Conversation (High Level View)



Main Areas of Conversation (More Detail)





# President's Report

*This format for the President's Report for Columbia Association is striving to distill a lot of work into a quickly digestible format that is an easy-to-understand snapshot of a complex community organization. Included are key points about what we are busy doing at CA to better serve Columbia in a wide variety of ways, a celebration of our CA points of pride, and the sharing of some of the content that is shaping CA's President/CEO's perspective.*

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## From Lakey Boyd's Desk:

### Looking Forward

"A difficult time can be more readily endured if we retain the conviction that our existence holds a purpose - a cause to pursue, a person to love, a goal to achieve." - John Maxwell

### Professional Reading

["Why Innovation Heroes are a Sign of a Dysfunctional Organization."](#) SteveBlank.com, Steve Blank (2021 August 25).

### Personal Reading

[Leaders Eat Last](#). Simon Sinek, 2014.

### Visiting the Archives

"In the course of daily life parents, teachers, children, ministers, merchants would meet and know one another and share hopes, fears, triumphs, losses, build community among one another, organize to bring about change, to create institutions, to build life."

-New Towns Association Congress in Tehran, December 11, 1977, page 4-5 (RGI JWR Papers-S5.1-b26-f8)



## Last Two Months at CA:

- Completed first phases of website update planning, including proposed new navigation structures and policies and consultation with content and UX specialists.
- Vetted and planned CA-Wide Diversity, Equity and Inclusion (DE&I) Workshop for all full-time staff.
- Began the internal budget process that will lead to the development of the three Board-approved scenarios for the draft FY 2023 budget.
- Talent acquisition efforts continue, including General Counsel and Information Technology Director selection processes.
- CA IT released another session of cybersecurity awareness training to all employees and the Board of Directors.
- Returned to before and after school programming at all 20 locations. Welcomed back approximately 35 returning team members and 5 new team members.
- Liyang Sister Cities committee has completed a tutoring program where we engaged Chinese speaking teens in Howard County to mentor and tutor high school students in Liyang, China.
- Aquatics received an Exceeds rating on our August unannounced safety Audit from Ellis Associates.
- Started an Engagement & Outreach Committee with representatives from different departments to help clearly define CA's events strategy and process.
- Updated the Columbia Conversation effort to include more engagement opportunities on the website and additional interaction on social media, steadily growing the audience and awareness.
- The Director of Purchasing made a presentation on how to do business with CA to approximately 75 firms at the Maryland Procurement Technical Assistance Center (PTAC) webinar.
- Columbia MD Archives installed an exhibit in the Mall of Columbia titled "The Heart of a New Town: The Mall in Columbia" for the 50th Anniversary.
- The Sport & Fitness team, along with Customer Care team, attended a back to school event at Oakland Mills High School (estimate of approximately 300 new students and their parents attended).
- Renewed our partnership with Maryland Special Olympics Tennis to host their practices and tournament at Wilde Lake Tennis Club for nine weeks beginning in August.
- The Hobbit's Glen Club Championship was held with 70 members participating.
- Repair, Maintenance & Construction projects included: Replaced the retaining wall sidewalk, fence, and play area at Bryant Woods neighborhood center. Replaced sidewalk and fence at Harpers Farm Road underpass. Replaced three RFP pedestrian bridges. Renovated 600' of path at Golden Hook (HR) and 400' at Round Tower (HC)

## Next Month at CA:

- Facilitating the production of the three budget scenarios across the organization and developing the materials to be shared with the community and the CA Board.
- All full-time staff at CA will complete Optics workshop related to Diversity, Equity and Inclusion (DE&I) training.
- Complete decommissioning and storage of IT equipment at outdoor pools. Continue full Indoor Pool Schedules - Clippers, Masters, Swim Lessons, Clinics, as well as all normal operating hours.
- Focusing on airfiring and seeding facility grounds in Symphony Woods as part of ongoing maintenance.
- Group Fitness will be offering a fall Friday night Pop up series with a variety of unique group fitness classes at the 3 clubs.
- Launching the Evolution Kids Tennis Tour Special Events for all our youth enrolled in our instructional programming in alignment with our junior curriculum and pathway.
- Planning job fair with Howard County Community College.
- Columbia Art Center will participate in the Howard County Arts Council's Road to the Arts.
- Columbia MD Archives Archivist will be working on designing a "walk-along" exhibit for the Village of Long Reach's 50th Birthday.
- Ongoing Repair, Maintenance & Construction projects include: Majors Lane streambank stabilization, Renovating (HR18) Lightfall tot lot, and (WL8) August Light tot lot.

## Challenges CA is Addressing:

- Continuing to keep an eye on Covid 19 positivity rates, any changes to public health guidance and regulations, and any impact on operations mandates.
- The Purchasing team continues to be challenged by product and materials shortages and delivery delays, as well as service delivery delays, mainly related to construction and the trades.
- Staffing challenges continue to put pressure on our teams and business operations.

## CA Departments' Points of Pride:

- The CA Points Program has been announced for the first time publicly since its inception in 2001. We have revamped the program to streamline the enrollment process and communications with parents and school liaisons. We invited two additional schools to program this year.

# President's Report

- The multi-factor authentication implementation was a complex, multi-stage project that will end up touching every single CA team member. "Go-live" went extremely smoothly, with excellent communication and training provided by CA IT, with assistance from HR's Learning and OD. Very few accommodations were required, as team members were even better equipped for this initiative than planned for.
- HR Team has partnered with Aquatics and School-Age Services to offer recruiting bonuses for new hires using an incentive model that is paid out based in phases to incentivize retention.
- It has been a team-wide effort to ensure the Before and After Care program at 20 schools operate as Managers from School Age Services, Youth & Teen Center, Art Center and Assistant Director of Community Services are working directly in programs due to staffing and hiring challenges.
- The Sports & Fitness Team is very excited to be back out in the community promoting healthy lifestyles with information on nutrition and fitness and movement-based activities for the residents to take part in as part of our initiative to get residents engaged in a more healthy lifestyle.
- Biologists from DNR and MDE evaluated the water quality in Wilde Lake and it was found to be one of the healthiest lakes in Howard County. This is a result of aquatic vegetation harvesting and overall lake management strategies.

## **September 2021 Inner Arbor Trust Report to the Columbia Association Board of Directors**

The Trust is thrilled to report an exceptionally successful summer of site improvements, public use, and programming. In addition, the Trust is pleased to report substantial additional funding received or committed to the Inner Arbor Trust. Despite COVID-19's ongoing impacts on operations, the Trust is able to continue to bring high quality arts experiences for the entire community in a unique natural setting.

### **Symphony Woods Site Amenities Update**

The Trust is pleased to announce that the second pathway is complete, and our 2021 conservation landscaping project is 75% complete. Conservation landscaping will continue into the fall.

#### **Conservation Landscaping**

To date, beds 1, 2, and 3 have been planted, with cooperation between Howard EcoWorks and the Trust, with funding from private donors as well as Howard County, and with support from CA staff. This project funded 10 green jobs trainees over the summer.

#### **East-West Pathway**

Construction is complete on the east-west pathway. The Trust, in cooperation with Howard County, was able to substantially mitigate runoff from the multiuse pathway that has been creating dampness and soggy issues in Symphony Woods.

#### **Bike Rest Stop**

With funding from Downtown Partnership and Howard County Office of Transportation (along with private donors), a bike rest stop will be installed in Symphony Woods in fall 2021.

### **Programming Update**

#### **Overall Programming Update**

The Trust is grateful to have been able to work with so many partners regionally to re-imagine community arts programming despite a difficult pandemic landscape. We remain steadfastly committed to arts for the entire community and are grateful for the ability to work with so many of our diverse community partners. We are similar thankful for the support of arts organizations outside Howard County, including Young Artists of America and the Baltimore Symphony Orchestra, as we are able to bring regional artist and audience to Downtown Columbia.

#### **2021 Remaining Season Calendar**

- 9/17 Howard County Veteran's Administration Screening and Discussion (Free)

- 9/18 Baltimore Symphony Orchestra with Wordsmith (Free)
- 9/19 Baltimore Concert Opera (Free)
- 9/25 BoStrong Music Festival (Paid)
- 9/26 Maryland Winds (Free)
- 9/30 Thursday Concert with Moonstone (Free)
- 10/1 Sip & Script (Paid)
- 10/2 Hops & Harvest (Paid)
- 10/8
- 10/9 Howard County PRIDE (Free)
- 10/23 Out of Darkness Suicide Prevention Walk (Paid)
- 10/30 DeadFest (Paid)
- 12/11 Baltimore Choral Arts Society (Paid)

### **Covid-19 Safety Updates**

The Trust has implemented a 100% masking policy for guests unless distanced and seated while onsite, in light of the spread of the Delta variant.

The Trust is requiring that all artists be fully vaccinated against Covid-19 or wear a mask while performing through November 1, 2021. After November 1st, all artists must be fully vaccinated.

The Trust is requiring that all staff be fully vaccinated, unless providing a documented need for accommodation, by November 1, 2021. All staff must be masked on site while others are present, regardless of vaccination status.

### **Funding Update**

Since the Trust's July report, the Trust has obtained additional grant funding:

- \$116K from the SBA's Shuttered Venues Operating Grant Program
- \$22K from Howard County Economic Development Authority

### **Trust Staffing Updates**

The following promotions have been made for year-round staff:

- Chad D'Amore, promoted to Vice President Operations and Events
- Heather Rose, promoted to Event Director
- Christian Knight, promoted to Lead Audio Engineer and Event Manager

### **IMA Festival Update**

The Trust is pleased to report that the Capital Jazz Festival was conducted with adherence to all guidelines and with excellent cooperation.



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**TO:** COLUMBIA ASSOCIATION BOARD OF DIRECTORS  
**FROM:** KAREN TURCAN, LEGAL ASSISTANT  
**RE:** 2022 LEGISLATIVE SESSION – PRE-FILED LEGISLATION  
**DATE:** SEPTEMBER 13, 2021

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There is not yet any pre-filed legislation in the Maryland General Assembly. The deadline for pre-filing bills is in November, and the 2022 Session convenes on January 12, 2022.

We will continue to monitor for pre-filed bills and other interim activity of the Maryland General Assembly, including the Howard County Delegation.

Board Request Tracking Log  
FY 2022  
As of September 17, 2021

	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>
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Resident Request Tracking Log  
FY 22  
As of September 17, 2021

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2	Joel Hurewitz	Identify the specific statutory authorization for each instance of a policy or procedure requiring a 2/3 vote of CA's Board of Directors	4/23/2021	Administrative Services / President's Office	6/30/2021	Closed as of 6/28/2021
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