

1 **Draft Minutes of the**
2 **BOARD OF DIRECTORS MEETING**
3 **Held December 8, 2022**

4
5 Approved January 26, 2023
6

7 Columbia Association’s Board of Directors held a hybrid meeting on Thursday, December 8, 2022. Present
8 were Chair Eric Greenberg, Vice Chair Virginia Thomas, and members Dick Boulton, Lakey Boyd, Lin Eagan
9 (virtual), Brian England, Janet Evans, Alan Klein (virtual), Bill Santos, Andy Stack, and Shari Zaret. Other
10 attendees included General Counsel Michael W. Aniton; Senior Vice President/CFO Susan Krabbe; Vice
11 President, Community Programs and Services Dan Burns; and Vice President, Community Operations Dennis
12 Matthey.

13
14 1. **Call to order**

15 The Board of Directors Meeting was called to order at 7:05 p.m. by Chair Eric Greenberg. Mr. Greenberg
16 announced the procedures to be used to conduct the meeting and took a roll call of the Board members present.
17

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

19 The **Audit Committee** held a closed meeting on November 16, 2022 at CA Headquarters. Committee members
20 present were James Young, Timothy Redmond, Andrew Stack, Bill Santos, and Eric Greenberg (appointed for
21 this meeting to fill a vacancy). The vote to close the meeting was 5-0-0 (Messrs. Young, Redmond, Stack,
22 Santos, and Greenberg).

23
24 The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real
25 Property §11B-111(4)(i),(iv) – Discussion of matters pertaining to employees and personnel; and Consultation
26 with staff personnel, consultants, attorneys, board members, or other persons in connection with pending or
27 potential litigation or other legal matters. The meeting was closed from 6:05 p.m. until 7:55 p.m. to discuss an
28 external audit report and for consultation on legal matters.
29

30 The **Audit Committee** held a closed meeting on December 6, 2022 at CA Headquarters. Committee members
31 present were Andy Stack, Tim Redmond, Bill Santos, and Eric Greenberg (filling a vacant position). The vote
32 to close the meeting was 4-0-0 (Messrs. Stack, Redmond, Santos, and Greenberg).
33

34 The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real
35 Property §11B-111(4)(i),(iv) – Discussion of matters pertaining to employees and personnel; and Consultation
36 with staff personnel, consultants, attorneys, board members, or other persons in connection with pending or
37 potential litigation or other legal matters. The meeting was closed from 7:55 p.m. until 9:25 p.m. to review
38 several internal audit reports and to consult with personnel on legal matters.
39

40 3. **Approval of Agenda**

41 **Action:** Mr. England moved to approve the agenda, seconded by Ms. Thomas. Hearing no objections, the
42 agenda was approved.
43

44 4. **Verbal Resident Speakout**

- 45 (a) Deb Jung – Howard County Council – spoke in-person about a possible CA grant to the Inner Arbor Trust.
46 (b) Jen Terrasa – Howard County State Delegate – spoke virtually about a possible CA grant to the Inner Arbor
47 Trust.
48 (c) Richard Bannister – spoke virtually in opposition to the Lake Elkhorn stream restoration project.
49 (d) Sharon Boies – Protect Our Streams – spoke in-person about opposition to the Lake Elkhorn stream
50 restoration project.
51 (e) Skye Anderson – Hickory Ridge – spoke in-person about change versus the status quo.

- (f) Lena Kennedy – Oakland Mills – spoke in-person about CA’s Points Program and CA grants to organizations.
- (g) William Inglis – Chair, Hickory Ridge Village Board of Directors – spoke in-person about Columbia watershed concerns.
- (h) Dara Baker – spoke in-person about the Lake Elkhorn stream restoration project.
- (i) Alan Schwartz – Hickory Ridge – spoke virtually about financial and operating issues at the village centers and in opposition to the Lake Elkhorn stream restoration project.
- (j) Josh Friedman – Long Reach – spoke in-person about a possible CA grant to the Inner Arbor Trust.
- (k) Pearl Atkinson-Stewart – Senior Advisory Committee – spoke virtually in support of a request from CA’s Senior Advisory Committee to change its name
- (l) Kathleen Flanagan – Wilde Lake– spoke in-person about issues with CA’s Board of Directors and in support of Lakey Boyd.
- (m) Vincent Marando – spoke in-person about CA Board of Directors activity/evaluation and the relationship between CA’s Board of Directors and Lakey Boyd.
- (n) Amy Bennett – spoke virtually about the Lake Elkhorn stream restoration project.
- (o) Ellen Flynn Giles – Inner Arbor Trust – spoke in-person about a possible CA grant to the Inner Arbor Trust
- (p) Janssen Evelyn – spoke in-person in support of Lakey Boyd.
- (q) Dave Simmons – Columbia Festival of the Arts – spoke in-person about CA’s community grants program and process.
- (r) Greg DesRoches – spoke in-person about CA’s Board of Directors in the news.
- (s) Anika Baty-Mills – Columbia Inspired Magazine – Spoke in-person about racism in Columbia and in support of Lakey Boyd.
- (t) Jonathan Branch – Owen Brown – spoke virtually about possible CA grant to the Inner Arbor Trust
- (u) Joan Lancos – spoke in-person about leadership and in support of Lakey Boyd
- (v) Jessica Bellah – spoke virtually about leadership decisions and in support of Lakey Boyd
- (w) Erika Chavarria – Columbia Community Care – spoke in-person in support of Lakey Boyd
- (x) Laura Bacon – spoke virtually about her Columbia experience
- (y) Jeremy Domm – Hickory Ridge – spoke about the role of CA’s Board of Directors and in support of Lakey Boyd
- (z) Tonya Aikens – Howard County Library System – spoke virtually in support of Lakey Boyd

Verbal Resident Speakout concluded at approximately 9:02 p.m. The Board took a recess and reconvened at 9:10 pm.

5. Consent Agenda

- (a) Approval of Closed Meeting Minutes – October 27, 2022 and November 10, 2022 – Approved by consent.

6. Board Votes

- (a) Draft Capital Allocation and Fixed/Changeable Expenses – Includes Annual Charge Rate and Cap; Possible inclusion of two grant requests; Update to the Stormwater Management Plan; Capital Budget

Mr. Greenberg introduced the topic by stating he had compiled a list of grant requests; questions or concerns about some operational requests; and concerns about Capital II requests.

Ms. Krabbe noted that the material prepared for the agenda packet was based upon information received by staff at the BOC meeting and prior to posting time, and included information and staff’s assessment on four specific topics. Ms. Krabbe expressed concern any additional materials introduced that evening would not have been made available to the public and that it might be difficult for them to follow the discussion. She asked if the Board was planning to work through the list that the public had seen or not.

Mr. Greenberg confirmed that discussion and votes would be on materials in the FY 2024 Pre-Budget Workbook. He also indicated that Board members were free to offer amendments to adjustments in the Workbook, that staff could take forward as additional assumptions when staff came back with the draft budget.

105 When queried by a Board member whether the Board would vote on grants first or capital first, Mr.
106 Greenberg stated grants.

107
108 **Action:** Mr. Greenberg called for a motion to approve the FY24 Capital Budget to go back to staff to use to
109 prepare the “agenda.” Mr. Stack moved that the Board approve the Draft FY24 Capital, seconded by Ms.
110 Thomas. Mr. Greenberg indicated he would proceed with discussion on the proposed amendments, and
111 called for an amendment to add a grant to the Inner Arbor Trust.

112
113 Board members expressed confusion as to the motion under consideration. It was pointed out that Mr.
114 Greenberg initially indicated it was on grants, then changed it to the capital budget. Mr. Greenberg stated
115 the motion on the floor was on grants, to which Board members stated it was on the capital budget. Mr.
116 Greenberg stated the meeting would proceed with a vote on the Draft FY24 Capital budget.

117
118 **Action:** Mr. Greenberg then asked for an amendment to the Draft FY24 Capital Budget to increase the
119 Columbia tot lot funding by \$240,000 to allow structures suitable for 5-12 year-old youth.

120
121 Ms. Evans said she thought the Board was going to discuss a possible change to the current tot lot policy,
122 and thought Mr. Greenberg’s request would come with a possible policy change, rather than an allocation
123 of funding to something which the Board had not discussed. She also questioned how Mr. Greenberg
124 arrived at the amount of \$240,000. Mr. Greenberg responded to Ms. Evans’ question stating the amount
125 was in the packet; but, since there was no second to the motion, he would move on.

126
127 Mr. Klein noted that Mr. Greenberg referred to a “list” and asked where the list came from. Mr. Greenberg
128 indicated the list was compiled from questions submitted by individual Board members.

129
130 Ms. Boyd asked Mr. Greenberg two questions – (1) To what was Mr. Greenberg referring as the “Capital
131 Budget”? Did he mean the staff-recommended \$11M capital budget? and (2) What was meant by
132 “amending” the budget? She thought the Board was voting on the proposed \$11M envelope for the Capital
133 Budget and was confused as to how a budget, on which the Board had not yet voted, could be amended.
134 Was a vote on the staff-proposed \$11M Capital Budget going to occur at the December 8 meeting and, if
135 so, what would be the impact of \$240K on it?

136
137 Mr. Boulton summarized his understanding of the process, noting that the Board had been given a “pseudo”
138 capital budget of how much money would be available and how it could be spent. Mr. Boulton noted that a
139 message had been sent to Board members asking if there were proposed items in the capital budget that
140 they would like changed (i.e., added, subtracted, amended in some way); and, if so, to submit them for
141 consideration at the December 8, 2022 Board meeting.

142
143 Ms. Zaret also requested that responses from surveys sent to residents be taken into account. Ms. Zaret
144 noted that four main areas were mentioned consistently – pools, pathways, tot lots, and green space. She
145 felt a good place to start would be to fund those four areas which residents considered essential to the
146 amenities and quality of life they are seeking.

147
148 Mr. Stack said he felt that staff had provided a “doable” capital budget amount of \$11M, and that any
149 capital expenditures above that amount have serious budget consequences. He suggested that the first step
150 is to determine if the Board agrees with the suggested \$11M amount and then to decide how that amount
151 will be allocated.

152
153 In response to a question from Ms. Zaret, Mr. Stack explained that funding for the four main areas (pools,
154 pathways, tot lots, and green space) is contained within the proposed \$11M Capital Budget. Category 3
155 funding contains allocations necessary for pools; Category 2 funding contains allocations for bridges,
156 pathways, and watershed stabilization; and Category 1 funding contains allocations for Columbia-wide

157 building energy retrofits and water quality and watershed improvement projects. Funding for operating
158 CA's pools is contained in the proposed operating budget rather than the proposed capital budget.
159

160 Ms. Krabbe stated that the proposed capital project budget of \$11M was based upon the information and
161 guidance received at the October 27, 2022 Board meeting. Ms. Krabbe felt the amount was a solid one for
162 Columbia Association for FY24. The two resident surveys were used to help formulate the proposed
163 Capital 1 and 2 projects, as well as replacement cycles for pathways and improvements, with the focus on
164 the strategic priority of Environmental Sustainability.
165

166 Mr. Boulton felt it was premature to vote on the proposed capital budget since a vote had not been taken on
167 the proposed rate and cap amounts. He felt that vote should be taken first.
168

169 Mr. Stack agreed to withdraw his motion on the proposed capital budget.
170

171 **Action:** Mr. Stack moved to approve staff's recommendation of the rate of \$0.68/\$100 of assessed
172 valuation and the cap of 3.5%. Mr. Santos seconded the motion.
173

174 Discussion focused on whether the proposed rate and cap would give sufficient funding to meet community
175 expectations or if the proposed rate and cap would need to be adjusted. It was pointed out that the proposed
176 amounts would be a starting point for preparation of the draft budget, which would be discussed in late
177 January and early February, at which time the Board could consider adjustments. The final vote will be
178 taken in late February.
179

180 **Action:** Mr. Greenberg called the question on Mr. Stack's motion and took a rollcall vote. The motion was
181 approved by a vote of 10-0-0.

182 For: Messrs. Boulton, England, Greenberg, Klein, Santos, and Stack; and Mmes. Eagan,
183 Evans, Thomas, and Zaret
184 Against: None
185 Abstain: None
186

187 **Action:** Mr. Greenberg called for a motion regarding the proposed FY24 Capital Budget of \$11M. Mr.
188 Stack moved to use staff's recommendation of \$11M as a going assumption for the FY24 capital budget.
189 Mr. Boulton seconded the motion.
190

191 Ms. Thomas felt the Board should consider whether or not to add other items to the proposed FY24 Capital
192 Budget before voting on Mr. Stack's motion. She thought some proposed allocations might need to be cut
193 in order to add others, and that the Board might need to go beyond \$11M. Ms. Evans preferred to lock in
194 the \$11M proposed amount, stating that anything beyond that amount would need to be borrowed.
195

196 Mr. Santos asked the Board's opinion on the proposed Category 1 projects, and wondered if Board
197 members thought any other projects should be added to that category. Ms. Zaret inquired whether energy
198 retrofits were the same as those done in the past or if they were new. Mr. Matthey responded that some of
199 the retrofits were new.
200

201 Mr. Klein asked for a point of clarity, noting he thought the motion was about the overall amount of the
202 proposed FY24 Capital Budget, not about specific items to include in it. Mr. Greenberg responded that the
203 overall amount of the proposed FY24 capital budget is dependent upon what is included. Ms. Zaret
204 clarified she had a question about energy retrofits and Mr. Matthey provided the information she wanted.
205

206 **Action:** Mr. Greenberg called the question on Mr. Stack's motion and took a rollcall vote. The motion was
207 approved by a vote of 10-0-0.

208 For: Messrs. Boulton, England, Greenberg, Klein, Santos, and Stack; and Mmes. Eagan,
209 Evans, Thomas, and Zaret

210 Against: None

211 Abstain: None

212
213 **Action:** Mr. Greenberg introduced the [discussion on grants](#), noting that the Inner Arbor Trust (IAT) had
214 submitted a request for a grant of \$216,000 from Columbia Association. Ms. Thomas moved to approve the
215 request, seconded by Mr. Boulton.

216
217 Ms. Evans suggested adding a blanket allocation for grants, from which individual requests could be
218 funded, if approved by the Board. Mr. Greenberg preferred to discuss grant requests individually and to
219 vote on whether to fund each request.

220
221 Mr. Klein felt that the Board should determine how much funding CA wanted to allocate to grants and then
222 determine how that funding is allocated. He went on record stating that he would vote “No” on the request
223 from the Inner Arbor Trust since he felt CA should not be giving money to a private corporation that was
224 not accountable to the community.

225
226 Ms. Boyd reminded the Board that staff did not recommend awarding any grants in FY24 and that there
227 was no grant process put in place by the organization or the Board. Ms. Boyd noted the two requests being
228 discussed were sent directly to the Board, and did not represent finalists in a process to determine possible
229 awardees.

230
231 Mr. Boulton stated the Inner Arbor Trust is helping CA maintain, enhance, and preserve CA’s land. For
232 that reason, he felt CA should provide some funding to IAT so it could continue its work on behalf of CA.

233
234 Ms. Thomas expressed her opinion that the issue was not whether CA had a grant policy. Rather, it was an
235 issue of staff not recommending funding for grants, which was a budget issue. She was not in favor of
236 giving IAT a grant; rather, she felt CA owed something to IAT since it was created by the Board and staff a
237 long time ago. Ms. Thomas felt there should be another category since she felt it was CA’s obligation to
238 provide some financial support to the IAT.

239
240 Ms. Krabbe offered some clarity on CA’s grant policy, stating it was established and approved by the
241 Board in February 2020 just prior to the COVID pandemic. It does not provide an open or robust or
242 transparent process for funding those grants, other than the small ones which are handled by the
243 Community Foundation of Howard County and which are in the range of \$5,000 to \$10,000. There is no
244 process to award six-figure grants.

245
246 Ms. Krabbe also wanted to correct the misunderstanding that anything to the IAT would be something other
247 than a grant or a loan. The IAT is not a division of Columbia Association, Inc., and Ms. Krabbe felt it was
248 very important to ensure that was clear in light of IAT’s tax-exempt status.

249
250 Mr. Stack said he supported the IAT, but perhaps not at the level of \$216K due to the current financial
251 situation. He also wondered where CA would find \$216K in the operating budget for that level of funding.
252 Mr. Stack felt the Board needed to make some hard financial decisions. He also felt that, if the Board
253 wanted to give the IAT a grant, that the Board needed to provide direction to the staff as to where funding
254 could be reduced in the operating budget.

255
256 Discussion focused on the level of funding that CA could accommodate in a possible grant and where
257 reductions could be made comfortably in the proposed operating budget. Board members felt staff should
258 be given direction regarding items in the proposed budget in which the Board would or would not support
259 reductions.

261 **Action:** Mr. Stack proposed an amendment to Ms. Thomas’ motion. He moved that the Board direct staff to
262 propose a series of options at different funding levels up to \$200,000 for a grant to the Inner Arbor Trust.
263 Ms. Evans seconded the motion.
264

265 Ms. Thomas suggested that the Board approve the motion to give a grant of \$216K to the Inner Arbor
266 Trust. For any other requests, staff would be asked to provide suggestions on where the funding could be
267 obtained in the current proposed budget.
268

269 Ms. Krabbe suggested that, instead of giving IAT a grant, that CA give them an interest-free loan, which
270 would have no impact on the Profit and Loss statement. Ms. Krabbe felt an interest-free loan with generous
271 repayment terms would be a suitable alternative to a grant.
272

273 Additional discussion focused on the reasons for giving the IAT a grant rather than a loan; clarification of a
274 statement that the IAT operating budget is very slender and that earnings go back into CA; the entity to
275 which Ms. Eagan was referring when using the pronoun “we;” and whether Mr. Stack wanted to specify
276 specific levels of funding in his amendment to Ms. Thomas’ motion.
277

278 **Action:** Mr. Greenberg called the question on Mr. Stack’s amendment to Ms. Thomas’ motion. Discussion
279 ensued on whether three specific levels of funding should be specified. Board members agreed on a
280 minimum amount of \$50K and a maximum amount of \$200K, but could not reach consensus on a “middle”
281 amount of funding. It was decided to modify the language of the amendment to state “three levels of
282 potential funding” for “grant funding” to the Inner Arbor Trust. The proposed amendment was approved by
283 a vote of 7-3-0.

284 For: Messrs. Boulton, England, Santos, and Stack; and Mmes. Eagan, Evans, and Zaret
285 Against: Messrs. Greenberg and Klein; and Ms. Thomas
286 Abstain: None
287

288 **Action:** Mr. Greenberg called the question on Ms. Thomas’s motion, now amended to state “approve the
289 request to provide three levels of potential funding at a minimum of \$50K, a maximum of \$200K, and a
290 non-determined amount between \$50K and \$200K, for grant funding to the Inner Arbor Trust.” The motion
291 passed by a vote of 9-1-0.

292 For: Messrs. Boulton, England, Greenberg, Santos, and Stack; and Mmes. Eagan, Evans,
293 Thomas, and Zaret
294 Against: Mr. Klein
295 Abstain: None
296

297 Prior to proceeding, Ms. Eagan clarified for the record that she had not been a member of the Inner Arbor
298 Trust for nine months; and was not referring to that entity when she used the pronoun “we” in the previous
299 discussion on a possible grant to the IAT.
300

301 **Action:** Noting that the Board was out of the allotted time for the Budget Discussion, Mr. Stack (who was
302 acting as timekeeper) moved to add 20 minutes to the Board’s discussion of the proposed budget. Hearing
303 no objections, the additional time was added.
304

305 **Action:** Ms. Thomas moved to approve the \$120,000 grant requested by the Community Foundation of
306 Howard County. Mr. Boulton seconded the motion.
307

308 Mr. Santos spoke highly of the Community Foundation of Howard County and its work in the community,
309 but thought that Columbia Association did not have a grant policy or procedure in place that would be
310 helpful. Ms. Zaret responded that CA did have a grant policy in place, but that it was not used during the
311 COVID pandemic due to financial uncertainty. Ms. Evans responded by saying that she agreed the grant
312 policy was in place, but she thought it applied only to the Community Foundation of Howard County. Ms.
313 Zaret requested that the grant policy be sent via email to the Board and be posted as part of the supporting

314 documents for the next budget discussion. It was noted that the grants policy was included in a binder
315 previously given to Board members and that it was already available electronically to the Board.

316
317 Ms. Eagan accessed CA's grant policy and read its provisions.

318
319 **Action:** Mr. Stack moved to amend the motion to ask staff for three levels of potential funding at \$50K,
320 \$75K, and \$100K for grant funding to the Community Foundation of Howard County. Mr. Boulton
321 seconded the motion.

322
323 Discussion ensued regarding the 10% fee charged by the Foundation for administrative costs; the number
324 of scenarios requested from staff to provide funding of requests at different levels; and concern that the
325 Board would be micromanaging if it looked at day-to-day operations when making its decisions.

326
327 **Action:** Mr. Greenberg called the question on Mr. Stack's motion to amend Ms. Thomas' motion. Mr.
328 Stack's motion failed by a vote of 4-6-0.

329 For: Messrs. England and Stack; and Mmes. Eagan and Evans

330 Against: Messrs. Boulton, Greenberg, Klein, and Santos; and Mmes. Thomas and Zaret

331 Abstain: None

332
333 **Action:** Mr. Greenberg called the question on Ms. Thomas' motion to approve a grant of \$120K to the
334 Community Foundation of Howard County, and took a rollcall vote. The motion failed by a vote of 5-5-0.

335 For: Messrs. Boulton and England; and Mmes. Eagan, Thomas, and Zaret

336 Against: Messrs. Greenberg, Klein, Santos, and Stack; and Ms. Evans

337 Abstain: None

338
339 **Action:** Mr. Stack moved that staff use the material presented in the FY 2024 Pre-Budget Workbook to
340 create a draft budget for FY 2024. Mr. Santos seconded the motion.

341
342 **Discussion** focused on the list of questions from Board members compiled by Mr. Greenberg, all of which
343 were centered on information in the Pre-Budget Workbook. The first question dealt with a change of
344 approximately 200% in the Community Development and Real Estate Services (CDRES) Division, with an
345 increase in budget from approximately \$300K to approximately \$900K. The question centered on why
346 there was such a large increase and should an amendment be made to reduce the proposed budget back to a
347 level of approximately \$350K.

348
349 Ms. Boyd reminded the Board that the question had been answered at previous budget sessions, and asked
350 Mr. Matthey to explain the change. Mr. Matthey noted the increase was due to the consolidation of positions
351 previously in other areas; these were not new expenses to Columbia Association. If funding to CDRES was
352 reduced, initiatives such as the GIS system and encroachment procedures, which are currently in place and
353 providing vital services related to CA's open space, would cease to exist. Mr. Matthey reiterated that the
354 positions existed prior to FY 2024; were housed in different parts of the organization; and were combined
355 recently into the CDRES Division.

356
357 Mr. Greenberg asked why the current FY 2023 budget did not reflect spending at the \$900K level. Mr.
358 Matthey explained that the current FY 2023 budget does not reflect an entire fiscal year of expenditures
359 under a full consolidation of the positions. He also noted that the FY 2024 budget includes expenses for
360 legal fees and surveys, recognized as being necessary in the next fiscal year, as well as a twelve-month
361 position that was vacant for part of FY 2023. None of these proposed FY 2024 expenses are reflected in
362 current spending for FY 2023.

363
364 Ms. Boyd explained that the restructuring occurred in mid-year FY 2023, and that adjustments were made
365 to the quarterly reports to reflect and explain the restructuring changes. If a year-to-year analysis of
366 spending is done, the change appears to have a bigger impact to organizational expenditures. However, the

367 actual overall impact to the bottom line is the addition of a staff person needed to perform administrative
368 duties which are necessary to operation of the CDRES Division.

369
370 Ms. Krabbe pointed out that more information will be available in January 2023 when the draft budget is
371 presented. A quick comparison of FTE's shows an increase of only one FTE, which is the position which
372 moved from the President's Office to the CDRES Division. Mr. Stack noted the Community Operations
373 Department is being funded at almost pre-COVID levels, since this includes areas consistently mentioned
374 in community surveys as being most important to residents. Mr. Stack also was opposed to reducing
375 funding to CDRES since it is involved in community planning and a source of information to the Board and
376 the community.

377
378 Additional discussion included a suggestion that there be a detailed organization chart available that
379 indicated the number and titles of positions in the various departments and divisions within CA; and
380 questions on where to find information on the Community Operations Department and its divisions in
381 section 4 of the FY 2024 Pre-Budget Information Workbook.

382
383 **Action:** Mr. Stack made two comments. First, he noted that the Board was out of its allotted time for
384 discussion on the budget. Second, due to the late hour (close to 11:00 p.m.) he suggested that the Chair call
385 the question on his motion to have staff prepare a draft budget based on the information in the FY 2024
386 Pre-Budget Workbook.

387
388 Mr. Greenberg recited the motion and then asked if there were any other items the Board wanted to add to
389 the budget.

390
391 Ms. Boyd expressed her concern that the Board had spent approximately 95 minutes, including a 20-minute
392 extension, on the budget topic, which had an initial time allocation of 55 minutes. She indicated the Board
393 had budget discussions in five previous meetings/work sessions prior to December 8; and that the Board
394 had discussed and voted upon the three items agreed upon at the November 10, 2022 Board meeting. Ms.
395 Boyd also alluded to a purported email exchange between Board members during the week, and echoed
396 Ms. Krabbe's concern that many of the changes had not been discussed before in a public meeting. Ms.
397 Boyd emphasized that a conclusion on the budget topic, with clear direction to staff, was needed that
398 evening.

399
400 **Action:** Mr. Greenberg called for an extension of 15 minutes for the budget discussion. Ms. Thomas so
401 moved. There was no second and there were no objections. Discussion on the budget continued.

402
403 Ms. Thomas noted that work was continuing on ADA restrooms on the second floor of The Other Barn and
404 wondered where this item was located in the proposed FY 2024 budget. Mr. Matthey noted it was covered in
405 Category 3 capital funding and, although it was not listed, it was guaranteed. Ms. Thomas then inquired
406 about the path from Orchard Green tot lots to Red Branch Road. Mr. Matthey indicated that was not in the
407 budget, since it would be a pathway leading to Route 108, where there is no sidewalk or crosswalk. Mr.
408 Matthey indicated CA was working with Howard County on this.

409
410 **Action:** Mr. Greenberg noted there was a motion on the floor that staff use the material presented in the
411 FY 2024 Pre-Budget Workbook to create a draft budget for FY 2024. He asked if there was any further
412 discussion.

413
414 It was noted that the material in the Pre-Budget Workbook may change if the Board approved grants to the
415 Inner Arbor Trust and the Community Foundation of Howard County. Ms. Evans asked if it was the
416 expectation that the Board would not include the list of things with which it came up this week. Mr.
417 Greenberg replied, "Unless someone moves it."
418

419 Ms. Zaret felt that this topic should be discussed at the next Board meeting. Since the Board was in the
420 phase of creating the framework of the budget and that Board members were going back to their villages
421 and hearing from the community, Ms. Zaret felt people should be able to put in other ideas they may have.
422 She suggested that this be put on the website for the next meeting so people could see some of the ideas
423 that have gone out.

424
425 Mr. Stack noted that staff would not have time to prepare a draft budget by that time. Ms. Zaret replied that
426 it was not to be included in the budget; rather, it was to be discussed. Mr. Greenberg then suggested the
427 information in the Pre-Budget Workbook be a draft framework for the budget; that Board members go back
428 to their villages and get a list of suggestions; include the lists in the agenda for discussion in January 2023;
429 and then add them accordingly.

430
431 Mr. Santos commented that the process just mentioned by Mr. Greenberg should have been done in
432 July 2022. Ms. Boyd pointed out that the Board had approved the budget schedule in July 2022; staff would
433 provide a draft budget in January 2023; the draft budget would be discussed on February 9, 2023; and the
434 draft budget would be voted upon on February 23, 2023. Ms. Boyd supported Mr. Santos' comment and
435 stated that budget discussions had been held on five different occasions and two community surveys for
436 input had been conducted. Staff thought Board members were gathering input from their villages and the
437 community in the August-November 2022 time period.

438
439 Ms. Zaret felt that people came out in December, rather than in the earlier months, and presented ideas for
440 consideration. She felt that people would continue to come out in January and February; she would not
441 want to preclude anything coming from the community and the villages; and that the Board should still be
442 responsive to what it is hearing. Ms. Thomas seconded Ms. Zaret's comments.

443
444 Mr. Greenberg stated that the budget document to be provided to the Board in January was a draft, which,
445 by definition, is changeable. He suggested getting the draft budget, compiling a list of items the Board
446 would like to add to the draft or change with the draft, and using the draft budget as a starting point for
447 possible change. Ms. Thomas suggested that the list of items previously suggested by people for inclusion
448 in the draft budget be shared with staff for reference.

449
450 **Action:** Mr. Greenberg called the question on Mr. Stack's motion that staff use the material presented in
451 the FY 2024 Pre-Budget Workbook to create a draft budget for FY 2024. Mr. Greenberg took a rollcall
452 vote, and the motion was approved by a vote of 10-0-0.

453 For: Messrs. Boulton, England, Greenberg, Klein, Santos, and Stack; and Mmes. Eagan,
454 Evans, Thomas, and Zaret

455 Against: None

456 Abstain: None

457
458 Ms. Boyd then stated that she was not comfortable having individual Board members email ideas to either
459 the Board Chair or to staff. She indicated that staff needs the Board to act as a group, which is why
460 discussions and/or votes are held in open meetings. Even if a vote is not taken, at least consensus as a group
461 can be determined. Otherwise, staff time and resources are allocated to producing scenarios built around
462 individual projects.

463
464 Discussion then centered on whether the list, which was sent to the Board, had been shared with staff; and
465 when/if the list would be discussed at an upcoming Board work session and/or meeting.

466
467 (b) [Independent Auditors for FY 2023](#)

468 Mr. Stack introduced the topic by noting that the independent auditors need to be renewed every five years.
469 An RFP was sent and several companies replied. Upon discussion, the Audit Committee recommended that
470 CA's Board of Directors select SB & Company, LLC to perform the audit for Fiscal Year 2023.

472 **Action:** Mr. Boulton moved to recommend that SB & Company, LLC be appointed by CA’s Board of
473 Directors as CA’s external auditing firm for Fiscal Year 2023. Mr. Stack seconded the motion. Mr.
474 Greenberg took a rollcall vote, and the motion was approved by a vote of 10-0-0.

475 For: Messrs. Boulton, England, Greenberg, Klein, Santos, and Stack; and Mmes. Eagan,
476 Evans, Thomas, and Zaret

477 Against: None

478 Abstain: None

479
480 (c) [IRS Form 990](#)

481 Mr. Stack stated that the Audit Committee reviewed the 990 Form and voted unanimously to recommend
482 that it be approved by CA’s Board of Directors.

483
484 **Action:** Mr. Stack moved that the Board approve the Form 990 as submitted by the Audit Committee. Mr.
485 Santos seconded the motion.

486
487 Discussion focused on one update to the Form 990, which took place on December 6, 2022 for review by
488 the Audit Committee later that evening at its regularly scheduled meeting. Mr. Boulton noted the change,
489 but declined to discuss it since the conversation could not take place in an open meeting. He suggested that
490 approval of the form be postponed until the Board could discuss the update in a closed meeting.

491
492 Ms. Krabbe explained that the original Form 990 was posted on Friday, December 2, 2022. The original
493 Form had been reviewed and all open items resolved. On Monday evening, December 5, 2022 Ms. Krabbe
494 had some follow-up questions for her team, all of which were resolved satisfactorily, with no changes to the
495 Form.

496
497 On Tuesday morning, December 6, 2022 the chair of the Audit Committee asked three questions. Ms.
498 Krabbe and her team checked on them and made one change themselves that was related to a tax footnote.
499 One question was determined to be accurate as completed. A change was made to one question asking “Did
500 the organization regularly and consistently monitor and enforce compliance with a written conflict of
501 policy?” The answer was changed to No.

502
503 Ms. Krabbe stated she presented those changes to the Audit Committee in the interest of transparency. The
504 changes were not discovered by anyone on the Audit Committee. Ms. Krabbe pointed out that the question
505 which was changed is in Part VI, Section B of Form 990, which requests information about policies not
506 required by the Internal Revenue Code, and that a “No” answer does not require an explanation.

507
508 Ms. Krabbe stated the form had been accurately corrected. She noted Form 990 must be signed and
509 submitted with the signer’s credentials, under penalty of perjury.

510
511 Mr. Greenberg stated Mr. Aniton (“Wes”) provided an opinion to the Board. Mr. Aniton clarified that he
512 did not give a “legal opinion” to the Board, but rather a memo to the Board. “Jim” (Mr. James Young) also
513 provided a memo to the Board after the meeting.

514
515 **Action:** Mr. Greenberg talked with Mr. Young and felt it would be prudent for the Board to ask the Audit
516 Committee to review the changes, and to provide a report to the Board on what the changes were, their
517 implication, and why the changes were made, taking into account the memo from Mr. Aniton and any
518 further dialogue that had taken place since the Audit Committee meeting. Ms. Thomas seconded Mr.
519 Greenberg’s suggestion.

520
521 Ms. Boyd then stated that the Audit Committee approved the form updated on December 6, 2022. No
522 changes have been made since that approval. Since the approval, some Board members had asked questions
523 about the answer in Part VI, Section B, 12C of Form 990. Ms. Boyd stated that corporate officers are
524 compelled to state facts accurately on federal forms and were unable to change the answer. She then noted

525 that the governing body (i.e., Board of Directors) did not have to approve the form. Corporate officers
526 complete the form, not Board members. A Board vote would not change the fact that corporate officers
527 must accurately report on government forms, and no action of the Board was going to change what
528 corporate officers had put on the form.

529
530 Mr. Greenberg countered that the Audit Committee had not been privy to the memorandum sent out, and
531 reiterated that he would like the Audit Committee to review the implication of the change, why the change
532 was made, and be able to consider it further.

533
534 Mr. Klein inquired why CA's Board has been asked to approve the Form 990 for several years if it was not
535 required. He acknowledged there was a difference of opinion regarding what was accurate and what was
536 not accurate, and felt that should be resolved. Mr. Klein was not in favor of sending the Form back to the
537 Audit Committee since the Board would be asking the Audit Committee to review and approve what it had
538 already done.

539
540 Ms. Krabbe stated there is no regulatory requirement that the governing body review or approve Form 990
541 before it is filed. It is not part of the instructions or code related to the form. Rather, CA has an internal
542 policy that was established when the governance structure changed to the committee structure that has the
543 CA Board accepting and then approving the Form 990 upon the recommendation of the Audit Committee.

544
545 Ms. Boyd stated the Board cannot change the facts that CA staff has to report on its tax returns. She noted
546 that both CA staff and outside counsel have repeatedly advised CA's Board about conflicts of interest.
547 While the Board can make different choices about handling conflicts of interest, it does not change the past
548 improper handling of conflicts of interest and what has to be reported on Form 990.

549
550 Mr. Stack pointed out that there was no argument with the figures reported on Form 990. Rather, the
551 discussion pertained to a particular question which does not relate to the finances.

552
553 Discussion centered on whether or not to vote to approve Form 990. Mr. Santos reminded Board they could
554 abstain if a vote was taken that evening. Mr. Klein read a section from boardmember.com that stated duty
555 of care requires the board of directors to review and approve the organization's IRS Form 990, and that the
556 Board and senior staff should work collaboratively to complete it in advance of the due date for its filing.

557
558 **Action:** Mr. Greenberg called the question on his amendment, seconded by Ms. Thomas, to send CA's
559 Form 990 back to the Audit Committee to provide further review of Form 990 and any implications of the
560 change. He took a rollcall vote, and the motion failed by a vote of 3-7-0.

561 For: Mr. Greenberg; and Mmes. Thomas and Zaret

562 Against: Messrs. Boulton, England, Klein, Santos, and Stack; and Mmes. Eagan and Evans

563 Abstain: None

564
565 **Action:** Mr. Greenberg called the question on Mr. Stack's motion that the Board approve the Form 990 as
566 submitted by the Audit Committee. He took a rollcall vote, and the motion failed by a vote of 4-5-1.

567 For: Messrs. England, Santos, and Stack; and Ms. Evans

568 Against: Messrs. Boulton, Greenberg, and Klein; and Mmes. Thomas and Zaret

569 Abstain: Ms. Eagan

570
571 (d) [Suggested Name Change – Senior Advisory Committee](#)

572 **Action:** Mr. Boulton moved to change the name of the Senior Advisory Committee to The Aging Well in
573 Columbia Advocacy Committee. Ms. Thomas seconded the motion, and the following rollcall vote was
574 taken:

575 For: Messrs. Boulton, England, Greenberg, Klein, and Santos; and Mmes. Eagan, Thomas,
576 and Zaret

577 Against: None

578 Abstain: Mr. Stack
579 (Note: Ms. Evans was not in the room at that point and did not vote.)
580

581 Mr. Aniton informed the Board that Article V of the committee's charter contains the information needed
582 to make an amendment or change to the committee's name. In addition, in this case, the charter does not
583 reflect the mission and goals of advocacy; therefore, a change to the committee's mission and goals, as well
584 as a clarification of the committee's advocacy role, would also have to be made.
585

586 Mr. Greenberg recommended the committee prepare a draft, edited charter to match the name change and
587 to reflect the advocacy role. Ms. Boyd reminded the Board that Article V also gives documentation on
588 notification of meetings, which needs to be followed to ensure procedural compliance.
589

590 **Action:** Mr. Stack made a motion that the Board reconsider its vote and refrain from action until the proper
591 procedure is followed. Mr. Greenberg noted that Mr. Stack could not make that motion since Mr. Stack
592 abstained in the previous vote.
593

594 **Action:** Mr. Boulton made a motion that the Board reconsider its vote to change the name of the Senior
595 Advisory Committee. Mr. Santos seconded the motion, and Mr. Greenberg took a rollcall vote. The motion
596 passed by a vote of 6-4-0.

597 For: Messrs. Boulton, Santos, and Stack; and Mmes. Eagan, Evans, and Zaret
598 Against: Messrs. England, Greenberg and Klein; and Ms. Thomas
599 Abstain: None
600

601 **Action:** Mr. Stack made a motion that the Board refrain from changing the name of the Senior Advisory
602 Committee until proper procedures had been followed and the Board could change the charter. Mr. Santos
603 seconded the motion, and Mr. Greenberg took a rollcall vote. The motion passed by a vote of 10-0-0.

604 For: Messrs. Boulton, England, Greenberg, Klein, Santos, and Stack; and Mmes. Eagan,
605 Evans, Thomas, and Zaret
606 Against: None
607 Abstain: None
608

609 Mr. Greenberg clarified that the approved motion tabled action on the proposed name change to the Senior
610 Advisory Committee.
610

611 7. Board Discussion

612 Mr. Greenberg asked if there was any discussion on item 7(a), Financial Reports and Updates.
613

614 **Action:** Due to the lateness of the hour (11:20pm), Ms. Zaret asked if the Chair would table the rest of the
615 topics on the agenda. Mr. Greenberg said he would be willing to table topics 7, Board Discussion; 8, Questions
616 Only; and 9, Proposed New Topics; but not item 10, stating he wanted one minute to give a Chair's Remark.
617

618 Ms. Boyd reminded that Board that the agendas for January and February were full, and that there was no time
619 available to bring topics which were tabled on December 8 forward for discussion. She indicated ending times
620 would have to be extended or that something would have to be eliminated from those agendas.
621

622 Mr. Greenberg asked again if there were any remaining items which the Board wanted to discuss. Mr. Santos
623 stated the organization did very well in the (FY 2023) second quarter. Board members noted that graphs
624 prepared for the Dashboard topic were very important and thanked Dan Burns for the information.
625

626 10. Chair's Remarks

627 Mr. Greenberg welcomed Ms. Eagan back to CA's Board of Directors. Mr. Greenberg noted that, due to Mr.
628 Fitzgerald's resignation from the Board, two openings for appointments of Board members were available. Mr.
629 Greenberg appointed Ms. Eagan to the vacancy of CA Representative to the Inner Arbor Trust Board of
630 Directors. He then appointed himself to the vacancy on the Audit Committee.

631 Ms. Evans raised her hand and indicated she would like to be on the Audit Committee. She noted Mr.
632 Greenberg did not ask if anyone on the Board was interested. Mr. Greenberg responded by stating Ms. Evans
633 was on the Risk Management Committee. Ms. Evans expressed her frustration that the procedure for stating
634 interest in serving on a committee was not followed; that Mr. Greenberg ignored anything with which he did
635 not want to deal; and shared her concern that conversations, to which not all Board members were privy, were
636 held outside of meetings.
637

638 **11. Adjournment**

639 **Action:** Ms. Thomas moved to adjourn the meeting. Hearing no objections, the meeting was adjourned at
640 11:24 p.m.
641

642
643 Respectfully submitted,

644 Janet F. Loughran
645 Board Operations Coordinator
646