



ARTreach FESTIVAL at LONGREACH VILLAGE CENTER  
PHOTO: DAN GOODRICH



HOWARD COUNTY ARTS  
COUNCIL  
ANNUAL REPORT to the  
HOWARD COUNTY COUNCIL  
FY2022



November 21, 2022

The Honorable Opel Jones, Chair  
Howard County Council  
3430 Court House Drive  
Ellicott City, MD 21043

Dear Chairman Jones,

On behalf of the Howard County Arts Council, it is my pleasure to submit our final report detailing Arts Council activities for the fiscal year ending June 30, 2022.

In fiscal year 2021-22, the Arts Council, along with other public facing organizations, tried to get back to normal. Are we there yet? Not quite. We're still facing the lingering effects and uncertainty of the world-wide pandemic, but we've certainly come a long way.

In July 2021, after 16 months of operating primarily in a digital space, the Arts Council opened our doors full-time and cautiously welcomed visitors back to the Howard County Center for the Arts. We drew on our reserves of patience and resilience to successfully navigate new COVID variants and provide safe opportunities for artists and arts groups to create and present their work. Our efforts resulted in attracting 24,000 visitors to the Center for the Arts (68% of our pre-COVID attendance). We are excited about our progress so far and optimistic about the future! Of course, Howard County's partnership with the Arts Council has been essential to our recovery - and to the recovery of the entire arts community - **THANK YOU!**

This past year, the Arts Council successfully managed a number of programs and services, which are highlighted below:

## GRANT ADMINISTRATION

The administration of grant programs is one of the Arts Council's most important responsibilities. In FY22, the Arts Council administered 7 grant programs funded through County funds:

### 1) Community Arts Development (CAD)

Awarded \$358,000 in CAD grants to 23 Howard County organizations in two categories: general operating and project. Operating grants are awarded to Howard County arts organizations for on-going day-to-day activities related to presenting and producing public programs. Project grants are reserved primarily for small or newly formed arts groups as well as non-arts groups that wish to conduct a one-time arts activity or project.

## OFFICERS

**President**  
Adam Shull  
SECU Credit Union

**Vice President**  
Jordana E. Guzman, Esq.  
Guzman & Lindsay

**Secretary**  
Muriel G. Mitchell  
Community Liaison

**Treasurer**  
Greg Lowe  
Lowe Wealth Advisors

**Past President**  
Sharon Vogel  
Community Liaison & Visual Artist

## DIRECTORS

Thomas Engleman  
Howard Community College & Visual Artist

Brian Liu  
Washington Adventist University & Musician

Andrea Magers  
Stetson Farm Insurance

Tracey Pulla  
Baltimore Clayworks & Musician

Ryan Rieger  
M&T Bank

Debra Stepp  
Community Liaison

Sabina Taj  
Bretmeyer Foundation

## LEGAL COUNSEL

Jeff Agnor  
Davis, Agnor, Rapoport & Skalny, LLC

## STAFF

**Executive Director**  
Colleen West

**Deputy Director**  
Mary K. Baxter

**Community & Web Relations Director**  
Pamela Peña

**Development Director**  
Stephanie Schuster

**Community Engagement & Long Reach Studio Assistant**  
Mira Lamson Klein

**Education & Programs Assistant**  
Miles Warren

**Exhibits & Programs Assistant**  
Annie Braunshweig

**Grants & Special Projects Assistant**  
Dana Whipkey

**Visitor & Facilities Services Assistant**  
Raul Duran

**Building Attendants**  
Mark Becker  
Sara Engel  
Michelle Grubis  
Jay Shovan

2) Artists-in-Education (AiE)

A partnership between the Arts Council and local PTAs and private schools to place professional artists in Howard County K-12 schools for periods of one day up to several weeks. Grants are designed to encourage both hands-on activities in the arts and cross-curricular connections between the arts and other academic disciplines. Awarded \$32,000 to 14 PTAs.

3) Baltimore City Arts & Cultural Organizations

General operating funds to key Baltimore City arts and cultural organizations that provide significant services to Howard County citizens; \$171,000 was awarded to 11 organizations.

4) Outreach Howard

This grant program was established to encourage recipients of the Baltimore City Arts & Culture grants to extend the reach of their programs directly to Howard County residents by partnering with a local group(s) to produce arts and /or cultural activities IN Howard County; \$42,000 was awarded to 7 organizations.

5) Creative Howard

Mini grants to small arts organizations and arts businesses (budgets under \$100,000) that do not participate in other HCAC grants programs to assist with delivering public programs. One \$1,000 grant was awarded.

6) ARTsites

Provides grants to individual artists to place 12 sculptures on loan for one year at sites in Howard County; \$34,888 was awarded to 11 artists.

7) Jim Rouse Theatre Subsidy Program

Subsidizes up to half of The Jim Rouse Theatre for Performing Arts rental fee for local non-profit arts organizations; awarded \$12,352 in JRT subsidies to 4 organization for rental subsidies.

In addition to these grant programs, the Arts Council awarded funds to individuals through our Arts Scholarship Program, Rising Star Award, and Mark Ryder Original Choreography Grant.

## HOWARD COUNTY CENTER FOR THE ARTS

In addition to re-granting public funds to the arts, the Arts Council operates the Howard County Center for the Arts, a 32,000 sq.ft. multi-purpose creative space in order to develop and maintain a vital arts community and to provide a wide variety of arts engagement opportunities for citizens of Howard County. At the Center, the Arts Council provides affordable studio space to professional artists and office space for arts organizations. In FY22, the Center was home 14 visual artists and 3 arts organizations (full capacity) and 24,000 visitors and 3,231 artists benefited from Center and outreach programs.

## SPECIAL PROJECTS

The Arts Council is devoted to fostering local community arts, reaching out to new audiences, and ensuring that the arts are accessible to all Howard County residents. Special projects and outreach programs are developed to appeal to artists and educators, as well as, general audiences and special populations. Highlights of the Arts Council's FY22 special projects are described below:

### ARTreach

The Arts Council partnered with the Columbia Association, Howard County government, the Long Reach Village Association, and Long Reach tenants to produce, ARTreach, a one-day free, family-friendly arts festival, at the Long Reach Village Center. Over 2000 community members attended and enjoyed the sounds of 6 world-music bands and scores of art-making activities and demonstrations ranging from tie-dye to piñata-making to caricatures to silhouette cutting and more. HCAC also led two public tours of the 14 Long Reach Artist Studios. Nearly 80 volunteers participated (donating 340 hours) and 117 visual and performing artists were featured.

### ARTsites

To activate community spaces and to make art more accessible to the public, the Arts Council partnered with 12 sites to bring the visual arts outside of our gallery walls and place art at locations throughout the County including Glenwood, Laurel, Ellicott City and Columbia.

### Celebration of the Arts

The *Celebration*, including its popular Rising Star competition, was re-imagined and produced as a hybrid (in-person and virtual) event at the Jim Rouse Theatre in October. Over 300 supporters attended or tuned into the live streamed production.

### The Howie Awards

Each year, the Arts Council recognizes individuals and businesses for their significant contributions to the arts in Howard County. This year's Howie award recipients were Linda Joy Burke, poet (Outstanding Artist), (Outstanding Arts Educator), Phyliss Madachy (Outstanding Supporter posthumously). Because of the outstanding service of teachers during COVID, the Howie Committee awarded two Howies for Outstanding Arts Educator – one to Patricia Hunter, Homewood Art Teacher, and one to Eric Posner, Director of Bands at Altholton High. Linda and Philip Press, received a special Legacy in the Arts award.

### Head StART in ART

Head StART in ART is an artist-in-education program that provides children enrolled in the Ellicott City (ECHSC) Head Start Center with hands-on creative experiences led by professional teaching artists in the classroom over multi-day residencies. For FY22, the Arts Council placed artist, Marcie Wolf-Hubbard, in a year-long residency with 57 pre-K students at the Ellicott Head Start Center. Students created their own Tiny House, which were on display at the Arts Center and culminated with a sharing assembly during the Head Start graduation ceremony in June. Funding for the program came from the Isadore and Bertha Gudelsky Family Foundation.

Long Reach Artist Studios

The Arts Council partnered with Howard County Government to provide affordable studios for 14 artists as part of the Long Reach Rising initiative.

Paint It Ellicott City

In June, HCAC partnered with Visit Howard County to host the popular four-day en plein air paint-out event, Paint It! Ellicott City. 28 artists were selected to participate by juror Ron Donoughe, an award-winning and published plein air artist from Pittsburgh, PA. The juried artists were joined by 59 additional artists and students from the community who set up their easels to paint the town. On June 13, an in-person reception and awards ceremony was held at the Center for the Arts; a total of \$8,275.00 in awards were given.

Scholarships

A total of \$10,000 in scholarships was awarded to 8 college-bound Howard County high school seniors to continue their education in the arts.

Rising Star Professional Development Award

The Rising Star Emerging Performing Artist Competition is modeled after hit television series competitions, such as *American Idol* and *The Voice*, with finalists performing in front of a live audience and the audience selecting the winner. In this case, finalists are selected through a discipline-based audition process and the award recipient is selected through a written ballot process at the *Celebration of the Arts in Howard County* gala. The winner of the competition receives a \$5,000 professional development award to further their career. Eight finalists competed and the 2021 award MaryKate Brouillet, Musical Theatre.

More information regarding the Arts Council's activities is included in the report. Should you have any questions or need further information call me at 410.313. ARTS (2787).

In closing, I would like to take this opportunity to thank Howard County and the County Council for their continued support of the arts in our community and for believing that the arts are an important part of county life.

Sincerely,

Coleen West  
Executive Director

cc: Dr. Calvin Ball, County Executive  
Craig Glendenning, County Auditor  
Norm Schnobrich Budget Analyst  
Dawn Tinker, Administrative Analyst  
Emily Iacchei, Chief, Real Estate Services Division



HOWARD COUNTY ARTS COUNCIL  
ANNUAL REPORT TO THE HOWARD COUNTY COUNCIL  
FISCAL YEAR 2022

HOWARD COUNTY ARTS COUNCIL  
ANNUAL REPORT TO THE HOWARD COUNTY COUNCIL  
FISCAL YEAR 2022

List of Attachments

- I. FY22 Howard County CSP Grant Agreement with Howard County Arts Council
- II. FY22 Howard County Arts Council CSP Request for Disbursement of Funds
- III. FY22 Howard County Center for the Arts Attendance
- IV. Howard County Arts Council Board Minutes Approving FY22 Grant Awards
- V. FY22 AiE Grant Awards, Financial and Attendance Spreadsheets for Programs Supported with County Funds
- VI. FY22 Baltimore City Grant Awards and Attendance Spreadsheets for Programs Supported with County Funds
- VII. FY22 Howard County Community Arts Development (CAD) Grant Awards, Financial and Attendance Spreadsheets for Programs Supported with County Funds
- VIII. FY22 Jim Rouse Theatre Subsidy Awards Supported with CAD Funds from Howard County
- IX. FY22 Creative Howard Grant Award Supported with CAD Funds from Howard County
- X. FY22 Outreach Howard Grants Supported with Re-Grant Funds from Howard County
- XI. FY22 ARTsites Program Supported with County Re-Grant Funds
- XII. FY22 Howard County PAYGO Grant Agreement with Howard County Arts Council
- XIII. STATUS: FY22 PAYGO Funds Designated to ARTreach Festival at Long Reach
- XIV. STATUS: FY20 PAYGO Funds Designated to Downtown Columbia Arts Joint Merger Exploration
- XV. STATUS: FY15 Operating Funds Designated to Long Reach Arts Programming
- XVI. STATUS: FY15 PAYGO Funds Designated to Website Development
- XVII. FY22 Howard County Arts Council Audited Statement - Draft

HOWARD COUNTY and HOWARD COUNTY ARTS COUNCIL  
CSP GRANT AGREEMENT – FY 2022



# Howard County

## Internal Memorandum

**SUBJECT:** Howard County Arts Council, Inc., Grant Agreement

**TO:** Calvin Ball  
County Executive

Lonnie R. Robbins  
Chief Administrative Officer

Gary W. Kuc  
County Solicitor

Rafiu Ighile  
Director of Finance

Holly Sun  
Budget Director

**FROM:** Janssen E. Evelyn  
Assistant Chief Administrative Officer

**DATE:** July 19, 2021

- **Date Submitted:** January 28, 2021
- **Who is making the request:** Howard County Arts Council, Inc.
- **Dollar value for approval:** \$905,500.00
- **Term of the Agreement:** July 1, 2021 – June 30, 2022
- **Parties to the Agreement:** Howard County Arts Council, Inc., and Howard County Government
- **What the Agreement Requires the County to Do:** Provide \$905,500 in grant funds.
- **What the Agreement Requires the Contractor to Do:**
  - General Operating
  - Program and Services Funding
  - Re-grant Community Arts Grants
  - Re-grant Arts Development Public Art

- Re-grant Artist- in- Education Grants
- Re-grant Baltimore City Arts & Culture Grants
- Re-grant Baltimore City Arts & Culture Out-Reach Howard Grants
  
- **Are there any provisions that are different from the County's Standard Contractual Terms?** No.
  
- **Whom to call with questions:** Janssen E. Evelyn, (410) 313-2025
  
- **Any additional information that you deem important to note:**  
Please return both copies of the cover letter and agreement to the attention of Dawn Tinker, Administrative Assistant to obtain additional signatures.

Last signatory, please return both copies of the cover letter and agreement to the attention of Dawn Tinker.

## GRANT AGREEMENT

**THIS GRANT AGREEMENT** (this "Agreement") is entered this \_\_\_\_\_ day of \_\_\_\_\_, 2021, by and between **HOWARD COUNTY, MARYLAND**, a body corporate and politic of the State of Maryland (the "County") and **THE HOWARD COUNTY ARTS COUNCIL, INC.**, a Maryland nonprofit corporation (the "Grantee").

### RECITALS

- A. Pursuant to the authority granted in Subtitle 8 of Title 12 of the Howard County Code, (the "Code"), Howard Arts United, Inc., by Resolution 62-1984, was recognized as the permanent Howard County Arts Council, Inc.
- B. On October 5, 1987, the County Council, by Resolution 105-1987, approved the change of the corporation's name from Howard Arts United, Inc. to The Howard County Arts Council, Inc.
- C. Pursuant to Section 12.805 of the Code, the County may provide grant funds to the Grantee.
- D. Grantee may be designated to forward grants on behalf of the County to Arts programs and cultural activities in Baltimore City which serve County residents, as set forth in Section 12.806(b) of the Code.
- E. On April 16, 1985, Grantee submitted to the County Council a revised Report of Grants Committee ("Grants Report") which established the procedures and the criteria to be used by Grantee to award grants and which incorporated certain changes requested by the County Council. The Grantee filed their annual report in November 2018 to the County Council, County Auditor, and County Administration.
- F. The Grantee is a non-profit entity that serves the citizens of Howard County by fostering the arts. The Grantee nurtures local artist and arts organizations, furthering the public's appreciation of the arts, and ensuring that arts are accessible regardless of age, ability or economic status.
- F. By authority of the Annual Budget and Appropriation Ordinance for Fiscal Year 2021-2022 (FY 2022), the County wishes to provide, and the Grantee accepts the grant funds subject to the terms and conditions of this Agreement.

**NOW THEREFORE**, in consideration of the premises and the mutual promises and covenants contained in this Agreement, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the County and the Grantee agree as follows:

## **I. TERM OF AGREEMENT**

This Agreement shall become effective upon the date first written above. Unless sooner terminated pursuant to Section X of this Agreement, this Agreement shall remain in effect through June 30, 2022 (Fiscal Year 2022).

## **II. GRANT AMOUNT**

The County agrees to provide the Grantee with funds for Fiscal Year 2022 in an amount not to exceed amount Nine Hundred and Five Thousand Five Hundred Dollars (\$905,500) (the "Grant").

## **III. USE OF GRANT FUNDS**

A. Grant funds may be used only as listed in this Section III. Grantee's disbursement and use of the funds shall be in accordance with the approval obtained from the County Auditor of the form and content of its record-keeping system.

Grant funds will be used for the following areas:

- General support for Grantee administration and operations.
- Program support to produce arts activities produced by the Grantee.
- Re-grants to Howard County arts organizations and arts projects sponsored by local non-profits.
- Support temporary public art installations in Howard County.
- Re-grants to Howard County PTAs/PTSAs to place visiting artists in the schools.
- Re-grants to Baltimore City arts/cultural organizations that provide significant services to Howard County residents.
- Encourage Baltimore City arts/cultural organizations to present programs in Howard County.

In awarding grants, Grantee will follow the procedures and criteria specified in the Grants Report, except that the dates for submission and review of proposals shall be changed to coincide with the dates of the current year's grant cycles.

## **IV. DISBURSEMENTS**

- A. General. The County shall disburse the grant award in two equal payments, subject to the continued compliance by the Grantee with all the terms and conditions of this Agreement.
- B. Submission of Request for Grant Funds. Grantee shall submit a Request for Grant Funds (RGF), along with this signed Agreement, to the Chief Administrative

Officer at the address set forth herein, or any other place designated by the County. The RGF shall identify the grant cycle or cycles in which the funds will be disbursed and, for Grantee's operating expenses, shall identify which of the two semi-annual periods are covered by the invoice: July 1 – December 31, or January 1 – June 30. Grantee may request one-half of the approved grant award for the initial payment. A second RGF shall be submitted for the second half of FY 2022.

- C. Delay or Suspension of Disbursement. Grant funds, after the first payment, will not be disbursed prior to receipt of any required reports. The Grantee's failure to comply with a provision of this Agreement, including the failure to submit a report required under Section V of this Agreement, may result in the delay or suspension of disbursements of Grant funds.
- D. Disbursements to Grantee. All disbursements are to be made directly from the County to the Grantee.

## **V. REPORT**

Grantee shall provide the County with an annual program report on Grantee's use of the grant during the County's previous fiscal year and send copies to the County Executive and the County Council, on or before December 1, 2022.

## **VI. RECORDS**

- A. Records to be Maintained. The Grantee shall maintain sufficient records to enable the County to determine whether the Grantee has met the requirements of this Agreement.
- B. Records Retention
  - 1. Individual Activities. The Grantee shall retain all records pertinent to activities undertaken and expenditures incurred under this Agreement for a period of three (3) years.
  - 2. Property. Records for personal or real property acquired with funds under this Agreement shall be retained for three (3) years after final disposition of such property.

## **VII. MONITORING**

For the purposes of monitoring this Agreement and determining whether Grantee is complying with this Agreement, the County shall have access to and the right to examine any books, accounts, and/or records of Grantee.

Pursuant to Section VI.B., all financial and program records and files are to be retained for a period of not less than three (3) years.

### **VIII. DISPUTES**

If during the term of this Agreement, any dispute arises between the parties relating to the performance of this Agreement, each party shall make a reasonable effort to resolve such dispute by mutual negotiation, adjustment and compromise. Under no circumstance, however, shall the authorized budgetary appropriation for the Grant be exceeded.

Any dispute concerning a question of fact arising under this Agreement, which is not disposed of by mutual consent, shall be decided by the County's Chief Administrative Officer. Pending final decision of the dispute hereunder, the Grantee shall proceed diligently with the activities set forth in this Agreement.

### **IX. WAIVERS**

The failure of the parties to enforce at any time the provisions of this Agreement, or to exercise any option which may be provided herein, shall in no way be construed as a waiver of such provisions nor in any way affect the validity of this Agreement or any part thereof or the right of the parties to enforce thereafter each provision.

### **X. TERMINATION**

- A. By the Grantee. This Agreement may be terminated by the Grantee upon at least thirty (30) days' written notification to the County. The Grantee's written notice shall set forth reasons for the termination, the effective date of termination and, in the case of a partial termination, the portion to be terminated. If, in the case of a partial termination, the County determines that the remaining Grant funds will not accomplish the purposes for which the Grant was made, the County may terminate the Agreement in its entirety.
- B. By the County. This Agreement may be terminated by the County upon at least 30 days' written notice to the Grantee, for any of the following reasons:
  - 1. Default. For default, as defined in Section XI of this Agreement
  - 2. Failure to Maintain Insurance. If the Grantee fails to maintain in effect the insurance policy required by Section XIV of this Agreement or fails to provide the County with evidence of the insurance.
  - 3. Best Interest of the County. If the County determines that termination is in the best interest of the County, including without limitation a determination that the County lacks sufficient funding to offer the program or service provided by the Grantee.

## **XI. DEFAULT, REPAYMENT AND REMEDIES**

- A. **Default.** A default shall consist of (i) any use of Grant funds for any purpose other than authorized by this Agreement; or (ii) any material breach of any covenant, agreement, provision, representation or warranty of the Grantee which was made in this Agreement.
- B. **Suspension.** Upon the occurrence of any default, the County may immediately suspend the Grantee's authority to receive any Grant funds at any time by notice to the Grantee.
- C. **Withholding of Further Grants.** If a default occurs, the County may withhold further awards of Grant funds to the Grantee pending correction of the deficiency.
- D. **Notice and Cure.** If a default occurs, the County shall provide written notice to the Grantee to cure the default, and the Grantee shall have thirty (30) days from the date the County's notice was postmarked to cure the default. After the conclusion of the 30-day period, if the Grantee has not cured the default to the satisfaction of the County, the County may terminate this Agreement.
- E. **Termination.** In the event of termination:
  - (1) The Grantee's authority to request a disbursement shall cease and the Grantee shall have no right, title or interest in or to any of the Grant funds not disbursed;
  - (2) The County may immediately demand repayment of all or a portion of the Grant funds which have been disbursed; and
  - (3) The County's remedies of withholding disbursement and of obtaining repayment as described in paragraphs (1) and (2) above may be exercised contemporaneously with remedies pursuant to subsection F below, and all such rights shall survive any termination of this Agreement.
- F. **Other Remedies.** If a default occurs, the County may at any time proceed to protect and enforce all rights available to the County, by suit in equity, action at law, or by any other appropriate proceedings, which rights and remedies shall survive the termination of this Agreement.

## **XII. GRANTEE'S CERTIFICATIONS**

The Grantee certifies to the County that:

- A. The Grantee is a duly organized and validly existing nonprofit entity under

Maryland law, and has all requisite power and authority to enter into this Agreement; and

- B. This Agreement has been duly authorized, executed and delivered by the Grantee in such manner and form as to comply with all applicable laws to make this Agreement the valid and legally binding act and agreement of the Grantee; and

### **XIII. AUDIT AND INSPECTIONS**

- A. Financial Audit. If requested by the County, the Grantee shall have an annual audit performed of its financial statements. The audit is to be conducted in accordance with generally accepted auditing standards at the end of each fiscal year in which funds are received from the County. Grantee shall submit a copy of the audit to the County Auditor and the County as soon as practicable following the close of the fiscal year.
- B. County Audits and Inspections. All Grantee financial records shall be made available to the County or its designees at any time during normal business hours, as often as the County deems necessary, to audit, examine, and make excerpts or transcripts of all relevant data. Any deficiencies noted in audit reports must be fully cleared by the Grantee within 30 days after receipt by the Grantee.
- C. Failure to Comply. Failure of the Grantee to comply with the above requirements in this Section XIII will constitute a violation of this Agreement and may result in the withholding of future payments.

### **XIV. INSURANCE**

Grantee shall obtain and maintain general liability insurance as necessary to protect in any legal action, tort, contract, or other liability which may be raised against the Grantee or County. Grantee shall provide the County with evidence of insurance as the County may require, including evidence that the policies may not be terminated without thirty (30) days' prior written notice to the County.

### **XV. EQUAL EMPLOYMENT OPPORTUNITY**

The Grantee certifies that it now complies and will continue to comply with all applicable federal, state and local laws and regulations pertaining to equal opportunity and equal employment practices, including the Americans with Disabilities Act of 1990, and subtitle 2, "Human Rights", of Title 12 of the Howard County Code.

By executing this Agreement, the Grantee agrees and affirms that it accepts and will conform to the Howard County Affirmative Action Program and Equal Opportunity laws in that:

Howard County expects that the Grantee will not discriminate against any employee,

applicant for employment or program participant because of race, creed, religion, disability, color, sex, national origin, age, occupation, marital status, political opinion, sexual orientation, personal appearance, familial status, source of income, or gender identity or expression. The Grantee will take affirmative action to ensure that applicants, employees and participants in a program are treated equally without discrimination.

#### **XVI. LIABILITY LIMITATIONS**

By this Agreement, the parties expressly acknowledge that Grantee is not acting as an agent for the County but is acting in the capacity of an independent contractor. In addition, Grantee agrees to indemnify and save the county harmless from and against all claims, actions, damages, liability and expense, including attorney's fees, relating to loss of life, personal injury and/or damage to property arising from or out of the performance of its responsibility as stated in this Agreement, or occasioned in whole or in part by any act of omission of Grantee, its agents or employees.

#### **XVII. CONFLICT OF INTEREST**

The Grantee certifies that the officer of the corporation who is executing this Agreement has read and understands the provisions of Section 901(a) of the Howard County Charter dealing with conflicts of interest and Section 22.204 of the Howard County Code dealing with conflicts of interest.

#### **XVIII. NOTICES**

Communication and details concerning this Agreement shall be directed to the following representatives:

County:	Howard County, Maryland
Contact:	Lonnie R. Robbins
Title:	Chief Administrative Officer
Address:	3430 Courthouse Drive
State, Zip:	Ellicott City, MD 21043
Telephone:	410-313-2171
E-Mail:	<a href="mailto:lrobbins@howardcountymd.gov">lrobbins@howardcountymd.gov</a>

Grantee:	The Howard County Arts Council, Inc.
Contact:	Colcen West
Title:	Executive Director
Street Address:	8510 High Ridge Road
City, State, Zip:	Ellicott City, MD 21043
Telephone:	410-313-2787
E-Mail:	<a href="mailto:colcen@hocoarts.org">colcen@hocoarts.org</a>

## **XIX. GRANTEE'S GOVERNING DOCUMENTS**

- A. So long as Grantee is designated as the Howard County Arts Council, Inc., Grantee will not change the provisions of its Statement of Rights of Members, Bylaws, Articles of Incorporation, or Disclosure and Conduct Code ("Governing Documents"), which have been previously submitted to the County Council, without first submitting the proposed changes to the County Council in writing for consideration. The County Council will notify Grantee within 45 days after receiving the proposed change of whether the County Council disapproves of the proposed change. If Grantee is notified of the County Council's disapproval of a proposed change, Grantee will not implement the change.
- B. Grantee will adhere to the procedures required by its Governing Documents, including but not limited to the commitment to hold open meetings as set forth in paragraph C of the Statement of Rights of Members.

## **XX. MEDIA AND PRINTED MATERIALS**

Grantee will acknowledge receipt of funding from Howard County Government in all related media and printed materials.

## **XXI. MISCELLANEOUS**

- A. Funding. The contractual obligation of the County under this Agreement is contingent upon the availability of appropriated funds from which payment for this Agreement can be made.
- B. Modifications. All conditions pertaining to this Agreement shall be binding and no verbal modifications by either part shall be enforceable. Amendments to this Agreement must be in writing and executed by both parties.
- C. Assignment. Grantee may not, during the terms of this Agreement, assign or subcontract all or any part of the Grant award without prior written consent of County.
- D. Extension. The County, in its sole discretion, may extend this Agreement beyond the initial one-year term, provided the Grantee is satisfactorily complying with the terms and conditions set forth herein
- E. Governing Law. This Agreement shall be construed and enforced in accordance with the laws of the State of Maryland.
- F. Amendments. The parties hereto may amend this Agreement at any time provided that such amendments make specific reference to this Agreement and are executed in writing and signed by a duly authorized representative of both parties. Such

amendment shall not invalidate this Agreement, nor relieve the County or Grantee from its obligations under this Agreement.

- G. Severability. If any provision of this Agreement is held invalid, the remainder of the Agreement shall not be affected thereby, and all other parts of this Agreement shall nevertheless be in full force and effect.
- H. Local Businesses. If the Grant consists entirely of County funds, the Grantee, in a manner consistent with Howard County Executive Order No. 2015-11, will make reasonable efforts to select local businesses when purchasing goods or services.
- I. Entire Agreement. This Agreement constitutes the entire agreement and understanding between the parties.

**[SIGNATURES ON FOLLOWING PAGE]**

**FY 2022 Grant: Howard County Arts Council, Inc.**

**ATTEST:**

\_\_\_\_\_  
Witness

**THE HOWARD COUNTY ARTS  
COUNCIL, INC.**

DocuSigned by:  
BY: Coleen West 7/19/2021  
E447C42773C0458...  
Coleen West  
Executive Director

**ATTEST:**

DocuSigned by:  
Lonnie R. Robbins 7/21/2021  
7C0750C70758483...  
Lonnie R. Robbins  
Chief Administrative Officer

**HOWARD COUNTY, MARYLAND**

DocuSigned by:  
BY: Calvin Ball  
7590549246C3492...  
Calvin Ball  
County Executive

Date Signed: 7/21/2021

**APPROVED FOR SUFFICIENCY OF  
FUNDS:**

DocuSigned by:  
Rafiu Ighile  
182045A7097F41C...  
Rafiu Ighile  
Director of Finance

**APPROVED FOR PROGRAM  
SUFFICIENCY:**

DocuSigned by:  
Janssen Evelyn  
418C613C00D548D...  
Janssen E. Evelyn  
Assistant Chief Administrative Officer

**APPROVED FOR BUDGET SUFFICIENCY:**

DocuSigned by:  
Holly Sun  
7C3050051007481...  
Holly Sun  
Budget Director

**APPROVED FOR FORM AND LEGAL  
SUFFICIENCY**

THIS \_\_\_\_ DAY OF \_\_\_\_\_,  
20\_\_\_\_:

DocuSigned by:  
Gary W. Kuc 7/21/2021  
25F4461407704C3...  
Gary W. Kuc  
County Solicitor

Reviewing Attorney:

DocuSigned by:  
Norman Parker  
B363658D903740E...  
Norman E. Parker, Jr.  
Assistant Deputy County Solicitor

II

HOWARD COUNTY ARTS COUNCIL CSP REQUEST FOR FUNDS – FY 2022

# **HOWARD COUNTY ARTS COUNCIL REQUEST FOR GRANT FUNDS**

DATE: June 24, 2021

TO: Dawn Tinker  
Administrative Analyst  
Howard County Government

FROM: Colcen West  
Executive Director  
Howard County Arts Council

RE: Request for the first of two payments for approved FY22 grant funds for the period of July 1 – December 31, 2021.

AMOUNT: \$452,750

DUE: Upon receipt

Total Amount	Amount Requested	Purpose
General Operating \$206,500	\$103,250	General support for HCAC administration and operations.
Programs \$40,000	\$20,000	Program support for the production of arts activities produced by the Arts Council.
Community Arts Development Grants \$373,000	\$186,500	Funds for re-grants to Howard County arts organizations and arts projects sponsored by local non-profits.
Community Arts Development Public Art \$41,000	\$20,500	Funds to support temporary public art installations in Howard County.
Artist in Education Grants \$32,000	\$16,000	Funds for re-grants to Howard County PTAs/PTSAs to place visiting artists in the schools.
Baltimore City Arts and Culture Grants \$171,000	\$85,500	Funds for re-grants to Baltimore City arts/cultural organizations that provide significant services to Howard County residents.
Baltimore City Arts & Culture Out Reach Howard Grants \$42,000	\$21,000	Funds for re-grants to encourage Baltimore City arts/cultural organizations to present programs IN Howard County.
<b>Total FY22 appropriation: \$905,500</b>	<b>SUB TOTAL \$452,750</b>	

# HOWARD COUNTY ARTS COUNCIL REQUEST FOR GRANT FUNDS

DATE: January 3, 2022

TO: Dawn Tinker  
Administrative Analyst  
Howard County Government

FROM: Coleen West  
Executive Director  
Howard County Arts Council

RE: Request for the second of two payments for approved FY22 grant funds for the period of January 1 – June 30, 2022.

AMOUNT: \$452,750

DUE: Upon receipt

Total Amount	Amount Requested	Purpose
General Operating \$206,500	\$103,250	General support for HCAC administration and operations.
Programs \$40,000	\$20,000	Program support for the production of arts activities produced by the Arts Council.
Community Arts Development Grants \$373,000	\$186,500	Funds for re-grants to Howard County arts organizations and arts projects sponsored by local non-profits.
Community Arts Development Public Art \$41,000	\$20,500	Funds to support temporary public art installations in Howard County.
Artist in Education Grants \$32,000	\$16,000	Funds for re-grants to Howard County PTAs/PTSAs to place visiting artists in the schools.
Baltimore City Arts and Culture Grants \$171,000	\$85,500	Funds for re-grants to Baltimore City arts/cultural organizations that provide significant services to Howard County residents.
Baltimore City Arts & Culture Out Reach Howard Grants \$42,000	\$21,000	Funds for re-grants to encourage Baltimore City arts/cultural organizations to present programs IN Howard County.
<b>Total FY20 appropriation: \$905,500</b>	<b>SUB TOTAL \$452,750</b>	

III

HOWARD COUNTY CENTER FOR THE ARTS FY 2022 ATTENDANCE

# Yearly Building Usage

	July	August	September	October	November	December	January	February	March	April	May	June	2123
<b>Resident Artists:</b>													
Jim Adkins	12	11	8	16	11	11	13	18	13	12	10	4	139
Joan Bevelacqua	1	10											11
Borovskovia	30	25	32	31	21	27	30	20	24	18			258
Myungsook Ryu Kim	1	5	11	12	0	6	5	14	14	1	12	5	86
Diana Marta	16	17	31	28	26	26	30	29	30	27	12	18	290
Michelle Faulkner-Forsen	1	9	2		1	5	2	1	1	2	3	2	29
Joyce Ritter	20	25	28	31	20	26	22	24	19	22	22	14	273
Sara Engel	7	2	3	2	2	8	11	8	8	8	7	7	73
Asma Shikoh					10	10	9	11	11	12	23	8	94
Joreme Scott	6	2	4	2	8	11	4	4	5	4	8	3	61
Lisa Scarbath	13	12	12	11	9	7	18	16	19	17	26	8	168
Andrei Trach	6	10	14	11	18	16	14	11	15	12	20	7	154
Jamie Travers	2	12	19	15	12	11	10	13	10	11	12	4	131
Mary Jo Tydlacka	1	10	10	11	10	6	14	11	10	11	18	8	120
David Zuccarini	14	20	22	27	22	14	17	18	22	24	22	14	236
<b>Resident Groups:</b>													
Ballet Mobile	16	17	11	34	5	4	1	2	6	8	4	9	117
The Columbia Orchestra	28	14	21	30	22	12	18	16	12	16	18	10	217
Columbia Pro Cantare	34	24	15	18	24	16	10	12	18	16	12	18	217
<b>Resident Classes &amp; Programs:</b>													
Diana Marta Class	36	34	35	36	30	24	0	0	7	32	3	7	244
David Zuccarini Class	84	84	84	84	80	68	80	84	31	149	39	74	941
Columbia Orchestra Class	68	24	26	24	20	18	20	20	10	3	21	22	276
<b>HCAC Classes &amp; Programs:</b>													
Annual Meeting			103						16				119
Holiday Maker-Mart						156							156
Art HoCo				52									52
Paint It! Elliptical City 2022		23											23
Drop-In Sessions		4	48	61	65		34	54	62	54	32	57	471
HCAC Classes & Camps	671	990	98	106	71	9	36	59	64	160	53	305	2620
HCAC Staff/Board Meetings		6									7	6	19
<b>Room Rentals:</b>													
Asma Shikoh											32		32
Aluminati Dance			16										16
Berach Music Foundation										24	26		50
Black-Eyed Susans Buttons Guild			18	24	22	0	6	5	10	11			96
Baltimore Bead Society				17	34		0		10	22	12		95
Embroiderer's Guild of America			5	29	24	20	21	16	14	7	14	30	180
Felicia Harrington							5	5	5	6			21
Flute Cocktails		23	48	48	40	40	24	25	26	48	0		322
Bend it like Bollywood	6	11	76	82	85	62	74	132	120	165	124	129	1066
Journey Home Yoga							12	10	3	0	0		25
Joyce Ritter				45									45
Jayamangla			42	9	15	13	12	18	26	0	22		157
The Columbia Orchestra	24				8				7	49			88
Jennifer Herbert					32	16	32	6	3	4	3	10	106
Pakala Dance Class			196	202	186	152	132	144	64	117	90	25	1308
Kate Corzine					10								10
Nrityasamarpan			78	86	76	60	62	68	78	60	45	53	666
Byers Dance Academy	26	3		12	10	8	12	2	16	29	16	4	138
Weavers Guild of America			9	4	6	8	7	6	5	8	15	6	74
Thumak Dance									30				30
Pieceful Design Mosaics				8									8
Maryland Sheep & Wool Festival											269		269
Vivian Zhang										2	1	5	8
<b>Theatre Rentals:</b>													
Autism Society										37			37
Aparna Gurumurthy			3								102		105
Agatha Dance Studio					108								108
Flute Cocktails						128							128

# Yearly Building Usage

Fabula Palliata												405	405
Bach to Rock								112					112
Ballot with Cindee						384							384
Opus Concert Theater						82							82
Kinetics Dance						328				66	47	100	541
Lortz Music Studio				82									82
Michelle Faulkner-Forson		25											25
HoCoPoLitSo						126							126
HCMTA													0
Columbia Orchestra		13										28	41
Columbia Bands										37			37
CCTA			172	175	174	263	123	172	8	41	16		1144
GS Studios				288									288
Lillette Harris Foundation								150					150
Kramer Hardman											128		128
Khlover Leaf Dance												52	52
Rajashree Pakala											140		140
Fabulous 50+ Players									16	21			37
Schoolhouse Theater										204			204
Skypilot Project											17		17
Thumak Dance									53				53
Jayamangla			8			10							18
Beracah Music Foundation										12	14		26
Partnerships:	July	August	September	October	November	December	January	February	March	April	May	June	1978
No Boundaries			136	132	202	12	12	94	23	134	114	288	1145
HCPSS								15					15
EC250							30			5	73	45	153
Head Start Ellicott City			44	88	88	88	44	88	27	21	99	31	618
Oaks Home Owners Association										21			21
Normandy Heights Association												14	14
Spring Ridge Home Owner							12						12
Visitors	July	August	September	October	November	December	January	February	March	April	May	June	5031
Gallery Receptions				146						133	136	89	504
Gallery Visitors:	221	154	608	647	596	399	295	558	141	213	217	238	4287
General Visitors/Seeking Info:	5	2	0	0	18	14	2	16	2	3	4	2	68
Facilities:	20	15	23	25	21	12	6	14	20	6	6	5	172
GRAND TOTAL	1369	1636	2117	2709	2324	2716	1321	2101	1134	2124	2166	2167	23884

IV

HOWARD COUNTY ARTS COUNCIL BOARD MINUTES  
APPROVING FY 2022 GRANT AWARDS

Meeting Minutes  
HCAC Board of Directors  
June 18, 2021

*Attending:* Ellen Flynn Giles, Julie Hughes Jenkins, Julia Kovacs, Greg Lowe, Brian Rosenberg, Tracey Pullo Schutty, Debra Stepp, Sharonlee Vogel. *Staff:* Coleen West, Director, Mary K. Baxter, Deputy Director, Stephanie Schuster, Development Manager.

Meeting Called to order at 12:02 PM

Welcome: Sharonlee Vogel

**Minutes:** Friday, March 12, 2021  
**Motion to accept the March 12<sup>th</sup> minutes:** Ellen Flynn Giles  
**Second:** Julie Hughes Jenkins  
**Vote:** *Unanimous*

II. President's Report: Sharonlee Vogel

- **Celebration 2021 Update** - Celebration 2021 will be held at the Jim Rouse Theatre on Saturday, October 2 from 7-9pm. There will be a Special Limited Collector's Auction Preview starting at 6pm. The event will also include the Rising Star Performing Arts Competition and the presentation of the 2020 Howie Awards.

The Howie Committee met on May 28<sup>th</sup> and selected this year's winners:  
Outstanding Artist – Linda Joy Burke, Writer & Poet  
Outstanding Arts Educators – Patricia Hunter, Art Teacher, Homewood Center & Eric Posner, Director of Bands, Atholton High School  
Outstanding Community Arts Support – Phyllis Madachy  
Legacy in the Arts – Linda & Philip Press

Rising Star auditions were held virtually on June 7 and the Performance Committee met on June 9 to select 10 finalists including 2 dancers, 1 actor, 2 musical theater performers, 1 classical singer, 3 instrumentalists, and 1 singer songwriter.

Sponsorship and Extra appeals have been sent to all primary sponsors. To date \$41,500 has been pledged for sponsorships & \$4,500 for Extras, totaling \$46,000 which is 83.6% of our total goal of \$55,000.

- **FY22 Schedule of Meetings** - Included in today's packet, you will find the FY22 Schedule of Meetings & Events. Please review and update your calendars accordingly.

IV. Treasurer's Report: Coleen West for Adam Stull

- **May Financials** – Board was asked to take a moment to review the draft financial reports included in Board packet which run through May 31, 2021. At this time, we continue to trend downward as expected due to COVID 19. Through May, our total revenue was \$1,377,898 (94.9% of budget and down 6% year-over-year). Expenses totaled \$1,212,787 (73.8% of budget and down 5% year-over-year).

We continue to face significant reductions in contributions (down 60% from \$182,517 to \$73,187) and program service revenue (down 25% from \$195,183 to

\$145,569). Excluding emergency funding, our total net revenue through May is down 17%, including it, our net revenue is up 16%.

Other items of note: Because of the various emergency grants received from State and Federal agencies, we will not be using our entire budgeted fund transfer, which means we have made our goal of saving one year of operating expenses for our Working Capital Emergency Reserve Fund. Congratulations to the Board because it has taken 23 years to save a full year of expenses (minus re-grants), which is currently \$775,000.

- **FY22 Budget** i In the Board packet is the draft FY22 budget in comparison to the approved FY21 budget. Please take a moment to review this document.

Any adjustments needed after confirmation of FY22 funding from the County & MSAC, will be made in September.

Note: We are receiving \$905,500 from our community service grant from the County and an additional \$150,000 in County PAYGO funds to fund an ArtReach Festival in June 2022. In addition, we have been notified that we will be receiving a \$20,000 increase in our annual grant from MSAC.

The budget includes carryover funds from year to year to cover projected costs. This year's fund transfer is \$96,600.

Tracey Pullo inquired why we are projecting lower gallery income; Coleen explained that we are projecting less participation from program sponsors, and less program sales, which is not consistent and difficult to project year over year.

**Ellen Flynn Giles made a motion to approve the FY22 Budget as presented:**  
**Second: Brian Rosenberg**  
**Vote: Unanimous**

- V. Committee on Grants: Coleen West for Jordana Guzman
- **Recent Meetings** June 9, 2021: Baltimore City Arts & Cultural / Outreach Howard Grant Review & June 10, 2021: Committee on Grants Meeting

The Committee on Grants is a standing committee of the Arts Council Board, it is made up of Board & non-board members and provides oversight of all grants programs. The CoG attends the Artistic Review Panel meetings for the Baltimore City Arts & Culture and Outreach Howard grants to observe the review process.

The Artistic Review Panel is made up of volunteers outside of HCAC and are independent reviewers with expertise in arts disciplines who read all of applications and then meet to discuss. Each panelist ranks the applicants based on three criteria – artistic merit and, in the case of the BCAC grants, merit of educational & cultural activities, ability to carry out proposed project, and service to HoCo residents.

- **FY22 Baltimore City Grants Review** The Artistic Review Panel met on June 9, 2021 to review 11 Baltimore City grant applications with a total requested amount of \$180,725 (\$171,000 available). The primary and alternate reviewers of each organization led discussions outlining the positives and negatives of the application based on: the merit of artistic, educational, or cultural activities; the ability of the

applicant to carry out the proposed project; and service to Howard County residents. The Committee on Grants accepted the funding recommendations of the ARP.

*The Committee on Grants made a motion to approve the Artistic Review Panel's funding recommendations per the attached spreadsheet.*

*Second: Tracey Pullo*

*Vote: Unanimous*

- **FY22 Outreach Howard FY22 Grant Review** The Artistic Review Panel reviewed 7 Outreach Howard grant applications with a total requested amount of \$51,655 (\$42,000 available). The same criteria were used to score these applications. However, unlike the operating grant, this grant is program-based. The Committee accepted the funding recommendations of the Artistic Review Panel.

*The Committee on Grants made a motion to approve the Artistic Review Panel's funding recommendations per the attached spreadsheet.*

*Second: Julie Hughes Jenkins*

*Vote: Unanimous*

- **FY22 CAD Interview Process update.** Due to the lingering impact of COVID, the Committee on Grants decided to limit interviews for FY22 Community Arts Development organizations this year to those who are applying for the first time and those returning organizations who scored 100 or below from the previous CAD review. We hope to return to our traditional format next year.

VI. Center Committee Report: Julie Hughes Jenkins

- **Camp Update** Team has been doing a great job getting ready for summer camp. Camp registration as of June 16: 245 (total), 224 (excluding after care); total tuition \$61,267.50; \$58,667.50 (excluding after care). Still have 13 camps that have availability. We are on track to meet FY21 Camp budget projections. FY22 Camp budget will be increased to \$80,000. Coleen noted 245 registrations include after care, 224 have signed up for camp sessions. Coleen also noted, we used to offer half day sessions and count enrollment for each session, the 224 for this year's enrollment reflects full-day enrollments, which adjusted would be 448 (over half of our FY19 enrollment of 793.)
- Tracey Pullo asked whether we thought of increasing capacity? Mary Baxter explained that the Center Committee looked at that option but decided not to expand this summer and kept each camp capped at 8 campers as advertised.

VII. Strategic Discussion: Sharonlee Vogel

- **Board Development** Our goal this year is to place 4 new members. So far, we have met with two candidates, one from the insurance field and a musician and professor at a local institution. Both are very interested and are strong candidates. We need 2 more and are looking for individuals under 40, individuals of color and individuals with the following expertise: accounting, tech, creative services (such as video/film, marketing, social media). If you have suggestions for potential candidates, please contact Coleen or me.

VIII. New Business/Old Business

- Executive Director Highlights – Testified to County Council in May which went well.
- Applied for 4<sup>th</sup> round MSAC Emergency Funding grant. Response was huge for limited resources. We received \$16,617 which was enough funding to give one month rebate for all resident artists and arts organizations and for COVID-related equipment and services for camp.
- We are in the middle of Paint It. We had dozens of juried and open paint artists out painting in the community June 10-13. Everyone has dropped off their work. Sponsors have selected their prizes and we will be announcing \$9,000 in prizes tonight at the virtual reception. As of yesterday, we had 84 people pre-registered for the event. The juror will be presenting their awards. Made ED selections today for Open Paint exhibit. In honor of our 40<sup>th</sup> anniversary, HCAC will be awarding a \$400 Open Paint award (largest ever given) along with 2 honorable mentions and one children's award. Paint It exhibit opens tomorrow.
- Received 23 applications for our CAD grant program which we will be reviewing in July. Requests exceed funding. Also received 11 AiE grant applications which will be reviewed in August. Believe there will be AiE funding leftover and anticipate offering a second round in the Fall.
- We also redid the mosaic bench in the courtyard as a part of our 40<sup>th</sup> anniversary and because Orange Twist compliments the mosaic and draws attention to the site, we decided to extend our loan of the sculpture for another year. Also sold another ArtSites piece to Holly & George Stone at Clarksville Commons.
- Took staff out to dinner to Manor Tavern to mark the successful ending of a difficult fiscal year and Paint IT! Ellicott City including the new intern Calvin Lee, who is assisting Elli with Paint It! and other programs.
- Visit from MD First Lady Yumi Hogan last month went well. Mary arranged for the resident artists to be in the gallery by their work which was a nice opportunity for our artists after a really difficult year.
- Attended ManniqueAart mural unveiling at Long Reach in April.
- Ellen Flynn Giles added that Jereme Scott contributed a picnic table design to Inner Arbor Trust's Art in the Park project. His design is really stellar and they anticipate the table will be in the park for at least 2 years. Kudos to Jeremel

Announcements:

PAINT IT! ELLICOTT CITY exhibit featuring artwork that was created by the juried artists during the event will be on view at the Arts Center through August 7. Please join us tonight from 6-7pm for the virtual reception & awards presentation. Pre-registration is required, and you will find the link on our website under upcoming exhibits.

Next Board Meeting: Friday, July 16 at Noon

**Meeting Minutes  
HCAC Board of Directors  
July 16, 2021**

*Attending:* Ellen Flynn Giles; Jordana Guzman; Julie Hughes Jenkins, Julia Kovacs; Muriel Mitchell; *Staff:* Coleen West, Director, Mary K. Baxter, Deputy Director, Stephanie Schuster, Development Manager.

Meeting called to order: 12:11pm

Welcome: Coleen West for Sharonlee Vogel

- I. Minutes: Friday, June 18, 2021  
**Ellen Flynn Giles made a motion to move to accept minutes by consensus.**  
**Vote: Unanimous**
- II. President's Report: Coleen West for Sharonlee Vogel
  - **Celebration Update** To date \$61,000 has been pledged for sponsorships & \$6,000 for Extras, totaling \$67,000 which is \$12,000 over our total goal of \$55,000. We are in the process of finalizing the invitation and started working on the program this week. In addition, we have identified the guest performers and will begin work on the event website.
  - **Conflict of Interest Forms** Packet included Conflict of Interest Policy and Form. Over the next few weeks, staff will email individual forms which need to be completed, signed & returned to Stephanie by August 15, 2021.
- IV. Treasurer's Report: Coleen West for Adam Stull
  - **FY21 Unaudited Year-End Financials** Through June 29th, our total revenue was \$ 1,422,922 (98% of budget and down 1% year-over-year). Expenses totaled \$ 1,377,048 (83.8% of budget and up 2% year-over-year).

While the pandemic negatively impacted our FY21 program & service revenue and contributions, we were able to successfully mitigate those losses with emergency grant funding and we will continue to look for additional opportunities.

We are currently waiting on final contracts from the County & MSAC and once complete, we will present an adjusted FY21 Budget for Board approval in September if needed. Already invoiced the County.

Grant income was up 17%, program service revenue up 12%, mostly due to camp and additional studio income. Program costs down 42%, grants disbursed 10% up which included carryover fund from FY20. That number does not include the \$100,000 we administered for the County through HoCo

Rise. G&A is up 27% due to equipment purchases and repairs funded through Cares Act funding.

V. Committee on Grants: Jordana Guzman

- **FY22 Community Arts Development Grants** The Artistic Review Committee met on July 7 to review the Community Arts Development/Jim Rouse Theater Subsidy Grants and the Committee on Grants met on July 9 to discuss the ARP recommendations.
- **FY22 CAD Interview Process** The ARP interviewed 6 Community Arts Development Organizations who were either applying for the first time or scored 100 or below on the previous CAD review.
- **FY22 Community Arts Development (CAD) Grant Review** After the interviews, the Artistic Review Panel reviewed 7 CAD Operations grant applications with a total requested amount of \$291,034 (\$271,728 available) and 16 CAD Project grant applications with a total requested amount of \$92,400 (\$86,272 available). The primary and alternate reviewers of each organization led discussions outlining the positives and negatives of the application based on: artistic merit; the ability of the applicant to carry out the proposed project; and service to Howard County residents. The Committee on Grants accepted the funding recommendations of the ARP.

*The Committee on Grants made a motion to approve the ARP's funding recommendations per the attached spreadsheets.*

*Second: Ellen Flynn Giles*

*Vote: Unanimous*

*The Committee on Grants amended their motion to approve the Community Arts Development program and operating grants as presented on the attached spreadsheet.*

*Ellen Flynn Giles amended her second to reflect the amended motion.*

*Vote: Unanimous*

- **FY22 Jim Rouse Theatre Subsidies** The ARP also reviewed 6 JRT grant applications with a total requested amount of \$17,705 (\$12,352 available). The same criteria were used to score these applications. The Committee accepted the funding recommendations of the ARP.

*The Committee on Grants made a motion to approve the ARP's JRT funding recommendations per the attached spreadsheet.*

*Second: Ellen Flynn Giles*

*Vote: Unanimous*

VI. Strategic Discussion: Sharonlee Vogel

- **Board of Directors Nominations & Renewals** The Nominating Committee would like to present Brian J. Liu, musician, and Andrea Magers, insurance agent for Board membership. Resume and brief bio for each candidate was included in the Board packet. .

***The Nominating Committee made a motion to approve Brian Liu and Andrea Magers for Board membership.***

***Second: Jordana Guzman***

***Vote: Unanimous***

These two candidates will join our renewing Board members on the 2021-2022 Board ballot included on the draft ballot in the Board packet.

Current Board members included on the draft Board ballot are Thomas Engleman (2<sup>nd</sup> term), Jordana Guzman (4<sup>th</sup> term to serve as Vice President), Julia Kovac (2<sup>nd</sup> term), Greg Lowe (3<sup>rd</sup> term), Sabina Taj (2<sup>nd</sup> term), and Sharonlee Vogel (5<sup>th</sup> term to serve as Immediate Past President).

The Board ballot will be sent to the general membership to be voted on.

The draft The 2021-2022 Board Officer ballot was included in the packet and will be voted on in September by the Board. The proposed slate of officers includes: Adam Stull, President, Jordana Guzman, Vice President, Greg Lowe, Treasurer, and Muriel Mitchell, Secretary.

The Nominating Committee continues to seek recommendations and will be meeting with a third candidate over the next few weeks. If the Nominating Committee decides to move forward with any additional candidates, they will request the Board vote via email prior to the ballot being sent out to the general membership.

The Nominating Committee will present the final 2021-2022 Board Ballot after meeting with the potential candidate.

Julia Kovacs noted that while she has truly enjoyed participating on the Board for the last two years, her work commitments have expanded substantially, and she will not be able to renew her Board membership.

Coleen thanked Julia her service and expressed HCAC's gratitude for her commitment to the arts in Howard County.

The draft Board Ballot will be revised to reflect this change.

VII. New Business/Old Business

Announcements:

- Annual Meeting & Grant Awards Ceremony – Friday, September 17th from 6-8pm.

**Next Meeting: Friday, September 10 at 12:00PM**

**Meeting Minutes  
HCAC Board of Directors  
September 10, 2021**

*Attending:* Thomas Engelman, Ellen Flynn Giles; Greg Lowe, Jordana Guzman; Julie Hughes Jenkins, Julia Kovacs; Muriel Mitchell, Sabina Taj, Brian Rosenberg, Sharonlee Vogel; *Staff:* Coleen West, Director, Mary K. Baxter, Deputy Director, Stephanie Schuster, Development Director.

Meeting called to order: 12:03pm

Welcome: Sharonlee Vogel

- I. Minutes: Friday, July 16, 2021  
**Motion to accept the July 16, 2021 minutes as presented: Julie Hughes Jenkins**  
**Second: Greg Lowe**  
**Vote: Unanimous**
- II. President's Report: Sharonlee Vogel
  - **Board of Director Ballot Results** The 2022 – 2023 Board Ballot was emailed to 261 current members on August 12<sup>th</sup> and voting was open through September 3<sup>rd</sup>. All votes have been recorded and all nominees and Board members up for election and re-election have been elected including: Thomas Engelman, Greg Lowe, Sabina Taj and Sharonlee Vogel for re-election and Brian Liu, Andrea Magers and Ryan Rager for election.
  - **Board Standing Committee Assignments** The Board Standing Committee assignments were included in the meeting packet. Directors were asked to review their assignments and follow up with Sharonlee Vogel with any questions.
  - **Celebration Update** To ensure the health and security of our patrons, artists, staff, volunteers, and community at large, HCAC implemented the following protocols to help reduce the transmission of COVID-19.

All attendees (including volunteers) must show proof that they are fully vaccinated at the time of entry. "Fully vaccinated" means that either 14 days have passed since receiving either the second dose of an FDA or WHO authorized double-dose vaccine, or an FDA or WHO authorized single-dose vaccine. Acceptable forms of proof include the physical vaccination card or a photo of the card on your phone with the name and date clearly visible.

Attendees who are unable to be vaccinated must provide proof of a negative COVID-19 test taken within 48 hours prior to the event to gain admission.

All attendees will be required to wear a face covering/mask for the duration of the event.

In addition, HCAC staff will make every effort to seat guests socially distant while keeping parties together.

HCAC will continue to closely monitor federal, state, and local guidelines, and may change or update these policies as needed. In addition to pledging regular communication, we are asking patrons to please check back prior to attending to confirm current protocols. The Board had a brief discussion about the specific requirements for the proof of vaccination and determined images of the front of vaccination cards would suffice.

IV. Treasurer's Report: Adam Stull

- **Draft August Financials** Reviewed the draft financial reports included in the meeting packet which run through August 30, 2021. Total revenue was \$675,493 (41.5% of budget and up 225% year-over-year due to receiving the 1<sup>st</sup> installment of our FY22 HoCo Grant earlier this year). Expenses totaled \$471,611 (27.4% of budget and up 397% year-over-year due to cutting the grant checks earlier). Year to date, contributions are on par with FY21 (up 2%) however we are starting to see significant recovery in our programs and service revenue which is up 165% compared to FY21. There are going to be anomalies in comparing year over year due to COVID-19 as well as the timing of both the state and county grant awards.

V. Committee on Grants: Jordana Guzman

- **Artist in Education Grants 1<sup>st</sup> Cycle** The Committee on Grants met on August 19<sup>th</sup> and approved the ARP's ranking for the 9 AiE applications, with one award pending required materials from Lake Elkhorn Middle School. A second cycle of AiE grants opened as of September 1, 2021. Applications deadline is October 14.  
*The Committee on Grants made a motion to approve FY22 AiE grants as presented in the spreadsheet included in today's packet.*  
**Second: Sharonlee Vogel**  
**Vote: Unanimous**
- **Creative Howard** - FY22 Creative Howard Grant opened as of September 1, 2021 with a rolling deadline through April 1, 2022 or until funds for the program (\$5,350) are fully awarded.

VI. Center Committee Report: Julie Hughes Jenkins

- **Summer Camp** - Staff successfully worked through the complications of summer camp. The Center Committee worked with staff to create a new structure for summer camp, implementing multiple layers of COVID precautions. These included reduced camp enrollment, full day pod learning, staggered mealtimes, air filters and more. Of the 38 camps offered, only 6 were cancelled due to low enrollment. Enrollment was 246, plus 28 after-care, and it provided summer employment for 24 teachers and staff. Income \$68,000; expenses \$55,300; net income \$12,700 (18.6%).

VII. Strategic Discussion: Sharonlee Vogel

- **Officer Ballot & Vote** The Board Officer Ballot for FY22 was included in the meeting packet.

*The Nominating Committee made a motion to elect Adam Stull as President, Jordana Guzman as Vice President, Greg Lowe as Treasurer, Muriel Mitchell as Secretary and Sharonlee Vogel as Immediate Past President.*

**Second: Ellen Flynn Giles**

**Vote: Unanimous**

On behalf of the Board, Sharonlee thanked Ellen Flynn Giles, Julie Hughes Jenkins, Julia Kovacs, and Brian Rosenberg, who are rotating off in October, for their outstanding service. Ellen will stay on Center Committee and the Committee on Grants, Julie will continue on the Center Committee and Strategic Initiatives, and Brian will continue on the Finance Committee and Strategic Initiatives and Julia has been invited to continue on Center.

- **Board Engagement, Recruitment, and Development** With four members rotating off and three coming on, this year's Board is made up of 12 Directors. Ideally, we would like to move to 15. One Board member will reach their term limit in 2022, so we will need to identify at least 4 prospective candidates for next year's roster to meet our goal. We are looking for individuals under 40 and individuals of color with expertise ranging from accounting to video/film. Key is a passion for service and the arts and actively participating in Board work. If you have suggestions for potential candidates, please contact Coleen or Adam Stull.

VIII. New Business:

- Coleen highlighted a number of activities from the Executive Director's Report:
  - i. HCAC will be participating in the The Mall's 50<sup>th</sup> anniversary celebration on September 25.
  - ii. Hired new Community Engagement & Long Reach Studio Assistant. Mira Lamson Klein started on August 23. She will be administering the Long Artist studios and working with Stephanie in Development and community engagement.
  - iii. Renewed general liability insurance.
  - iv. Contracted with Amy Poff to oversee ArtReach 2022. Already had two community meetings at Long Reach.
  - v. Submitted grant to NEA for \$250,000 to start an individual grant program and supplement recovery grants for CAD grantees.
  - vi. Received \$150,000 in PayGo fund for the ArtReach festival as well as our 1<sup>st</sup> installment of our HoCo operating grant.
  - vii. With MD State PTA disbanding, we are working with HCPTA and FreeState PTA to advise local PTA's applying to the AiE program on action steps to update their IRS designation letter

- viii. Program & service revenue has increased due to income from summer camp, but also from rentals which were closed last year. We have already issued 48 contracts for FY22.
- ix. Longtime Resident Studio Artist, Joan Bevelacqua, has relocated to Virginia. The studio opening has been posted.
- x. Congratulations to the exhibit staff for Art HoCo. We received 251 submissions from 100 artists, 43% increase in submissions and 56% increase in number of artists. Links were provided to the Board in the chat for current exhibits as well as our virtual exhibit.
- xi. Hosted monthly Art Chat with Josphe Ritsch from Rep Stage who spoke about their DEI efforts. As part of our Strategic Initiatives, Josphe will present DEI strategies to the Board in January and March so we will be extending the meeting time for those meetings by 30 minutes.

Announcements:

- Annual Meeting & Awards Ceremony, Friday, September 17 from 6-8pm, outdoors weather permitting, opening remarks at 6:30pm, masks required.
- Celebration of the Arts, Saturday, October 2, 6-9pm with show starting with 7pm, masks required.

**Meeting Minutes  
HCAC Board of Directors  
November 19, 2021**

*Attending: Thomas Engleman, Brian Liu, Greg Lowe, Andrea Magers, Tracey Pullo, Ryan Rager, Debra Stepp, Adam Stull*  
*Staff: Coleen West, Mary K. Baxter, Stephanie Schuster*  
*Guests from Jones, Maresca & McQuade: Tina Peacher, Andy Tomaschko*

- I. **Welcome:** Adam Stull
- II. **Audit Committee:** Adam Stull
  - a. **FY21 Draft Audit Presented by Jones, Maresca & McQuade:** Tina Peacher and Andy Tomaschko from Jones, Maresca & McQuade reviewed the draft audit of the FY21 financials, July 1, 2020 – June 30, 2021. The firm specializes in audits for non-profits and presently provides audit services to well over 200 organizations each year, and in total has approximately 300 not-for-profit clients, which include tax and outsourcing accounting services clients.

Tina Peacher reported that HCAC's audit took place during week of October 4. This year's audit was held onsite where they focused on audit testing on all major program areas. Tina noted testing went well resulting in very few adjustments.

Andy provided a thorough overview of the audit process and purpose. As a part of the audit process, they issue two standalone letters. The primary goals of the audit are to render an opinion on organization's financial statements and to review the design and implementation of the internal financial controls. Andy reported that the auditors found no issues; HCAC's financial statements fully represent its financial position and conform to GAP.

**Motion to accept the audit as presented: Greg Lowe**

**Second: Brian Liu**

**Vote: Unanimous**

Adam Stull also noted his appreciation for the team's work on the audit.

- III. **Minutes:** Friday, September 10, 2021
  - Motion to accept the November 19, 2021 minutes as presented:**
  - Debra Stepp**
  - Second: Thomas Engleman**
  - Vote: Unanimous**

- IV. **President's Report:** Adam Stull

- a. **New Board of Directors Introductions:** Welcome and introductions of three new Board members, Brian Liu, a musician and professor at Washington Adventist University, Andrea Magers from State Farm Insurance and Ryan Rager from M&T Bank.

- V. **Treasurer's Report:** Greg Lowe

- a. **October Draft Financials:** Greg Lowe reported that last month, HCAC received word that our 2<sup>nd</sup> drawn PPP Loan has been forgiven and that liability can now be removed from the balance sheet. Greg then

reviewed the draft financial reports included in the meeting packet which ran through October 31, 2021. Total revenue was \$892,439 (54.8% of budget and up 30% year-over-year due improving program service revenue and contributions). Expenses totaled \$615,133 (35.7% of budget and up 22% year-over-year).

To provide a comparison to the most recent pre-covid financials, the FY20 Income & Expenses report through October 31, 2019 was also included in the meeting packet. In FY20, total income was \$725,327 (verses \$892,439 this year) and total expenses were \$570,926 (verses \$615,133 this year). The primary differences are in FY20 we received additional funding for the downtown arts facilitation effort and this year (FY22) we received \$150,000 in PAYGO funds for Artreach and moved the Celebration to the fall. Program service revenue continues to lag a bit at \$80,249 in FY22 compared \$94,470 in FY20, but it has improved dramatically from FY21 when it totaled \$35,970. Overall, we are trending as expected and are seeing a slow financial recovery from the pandemic.

VI. **Committee on Grants:** Jordana Guzman

- a. **FY22 AiE Grants (2<sup>nd</sup> round)** Jordana Guzman reported that the Artistic Review Panel (ARP) met via Zoom and reviewed 5 AiE applications requesting a total of \$12,000. The ARP submitted their rankings to the Committee on Grants and made their recommendations based on the available amount of \$9,771.00. **The Committee on Grants accepted the ARP's recommendations and asked for a motion to approve the ARP's recommendations as presented in today's packet.**

**Motion:** Adam Stull

**Second:** Thomas Engleman

**Vote:** Unanimous

Coleen West also noted that FY22 funding for the larger grant programs has been awarded; there is still \$4,350 available for Creative Howard, which has a rolling deadline.

VII. **Strategic Discussion:** Adam Stull

- a. **Accenture Inclusion & The Power of Diversity Video:** HCAC is set to begin work on our diversity, equity, and inclusion efforts in January when we will welcome Joseph Ritsch of Rep Stage to lead an initial discussion. The Board watched a video titled *Accenture Inclusion & The Power of Diversity*. Our goal is to develop a public Diversity, Equity, and Inclusion statement.
- b. **Strategic Plan Overview & Update** – Coleen West presented a brief update on our FY19-23 strategic plan. In the spring of 2018, the Board of Directors developed an updated strategic plan for the Arts Council which was included in the meeting packet. During that process, the Board updated the mission statement, revised the vision statement, expanded core values, and developed 5 strategic goals with supporting objectives.

From there, the staff developed a work plan with specific action steps and sub-steps. As the goal was to create a comprehensive document,

the plan includes all ongoing and new initiatives. Coleen went over the action plan with the Board, noting areas of progress as well as action steps not yet implemented. Highlights included:

#### Community Engagement

- Moved e-news platforms and integrated it with Salesforce
- Updated website
- Submitted collaborative marketing grant application

#### Programs & Services

- Pre-COVID, on track for record camp enrollments
- During COVID, pivoted to virtual exhibitions, receptions & artist talks
- Added 16 artist studios at Long Reach through County partnership
- Planning & presenting ArtReach 2022
- Submitted NEA grant for individual artist program (not awarded)
- Integrated online class registrations with Salesforce
- Developed Resident Artist and Arts Organization handbook.
- Updated rental procedures.

#### Community Arts Development

- Launched Creative Howard mini grant program
- Created access challenge guidelines to expand AiE funding in underserved schools
- Adjusted grant requirements during COVID
- Provided emergency funding to arts organizations & artists
- Launched community Arts Chats
- Participated in community events – Columbia's 50<sup>th</sup>

#### Organizational Capacity

- Hired part-time Long Reach Studio Administrator which then moved to full-time Community Engagement & Long Reach Studio Assistant – this position is divided 24 hours for Development office activities primarily overseeing membership tabling events in the county to promote membership and the Arts Council to new audiences, with 16 hours for Long Reach activities.
- Split Gallery & Programs position into 2 two full-time positions – Exhibitions & Programs and Education & Programs
- Developed file management guidelines and moved to Office 365

#### Financial Sustainability

- Secured emergency funding during COVID-19
- Reached goal of one year of emergency reserve funds

VIII. New Business/Old Business

IX. Overview of Board Portal for new Board members: Stephanie Schuster

X. Overview of the Arts in Howard County: Coleen West

Announcements:

Holiday Maker-Mart, Thursday, December 2<sup>nd</sup> from 5:30pm-8:30pm

**Next Meeting: Friday, January 14th at 12:00PM**

FY 2022 ARTIST-IN-EDUCATION GRANTS FINANCIAL AND ATTENDANCE SPREADSHEETS FOR  
PROGRAMS SUPPORTED WITH COUNTY FUNDS

# FY22 Artists-in-Education

Applicant Organization	Award	Amount Disbursed	Description
Bryant Woods ES PTA*	\$3,587	\$3,587	14 Day felting residency-Where students will develop individual elements of a larger multi-paneled scene using different felting techniques
Burleigh Manor MS PTA	\$1,667	\$1,667	5 day residency during which students will learn about and perform works of Shakespeare
Dayton Oaks	\$2,000	\$2,000	7 day "Exploring World Cultures Through Music" residency
Dunloggin MS PTA	\$3,257	\$3,257	10 day residency during which students will learn about and perform works of Shakespeare
Ellicott Mills MS	\$1,585	\$1,585	5 day residency during which students will learn about and perform works of Shakespeare
Fulton ES PTA	\$1,642	\$1,642	6 day Steel Drum Residency where students learn to play the steel pan
Glenwood MS PTA	\$2,916	\$2,916	10 day residency during which students will learn about and perform works of Shakespeare
Hammond MS PTA	\$1,614	\$1,614	5 day residency during which students will learn about and perform works of Shakespeare
Homewood Center*	\$2,500	\$2,500	11 day Poetry Residency with The Legacy Project
Lake Elkhorn MS PTA*	\$3,500	\$3,500	5 day residency during which students will learn about and perform works of Shakespeare
Lime Kiln MS PTA	\$1,667	\$1,667	5 day residency during which students will learn about and perform works of Shakespeare
Patapsco MS PTA	\$1,657.50	\$1,657.50	5 day residency during which students will learn about and perform works of Shakespeare
Patuxent Valley MS PTA	\$1,657.50	\$1,657.50	5 day residency during which students will learn about and perform works of Shakespeare
Talbot Springs ES PTA*	\$2,750	\$2,750	5 day Poetry Residency with workshops and performances

Total AIE Disbursed:

\$32,000

\$32,000

\* Access Challenge Index

Amount Available: \$32,000.00

## AIE FY22 Revenue Sources

School	HCAC Grant	PTA Support	Corporate Support	State Support	Other Support	Total Support
Bryant Woods ES PTA	\$3,587	\$1,278.00				\$4,865.00
Burleigh Manor MS PTA	\$1,667	\$2,323.00				\$3,990.00
Dayton Oaks ES PTA	\$2,000	\$3,000.00				\$5,000.00
Dunloggin MS PTA	\$3,257	\$4,743.00				\$8,000.00
Ellicott Mills MS PTA	\$1,585	\$2,000.00			\$415.00	\$4,000.00
Fulton ES PTA	\$1,642	\$2,283.00				\$3,925.00
Glenwood MS PTA	\$2,916	\$4,999.00				\$7,915.00
Hammond MS PTA	\$1,614	\$2,386.00				\$4,000.00
Homewood Center	\$2,500					\$2,500.00
Lake Elkhorn MS PTA	\$3,500	\$500.00				\$4,000.00
Lime Kiln MS PTA	\$1,667	\$2,333.00				\$4,000.00
Patapsco MS PTA	\$1,657.50	\$2,342.50				\$4,000.00
Patuxent Valley MS PTA	\$1,657.50	\$2,342.50				\$4,000.00
Talbott Springs ES PTA	\$2,750	\$300.00				\$3,050.00
	<b>\$32,000</b>	<b>\$30,830.00</b>			<b>\$415.00</b>	<b>\$63,245.00</b>

# FY22 AIE Attendance

School	# of Artists Served	# of Students Directly Involved In-Person	# of Students Indirectly Involved In-Person	# of Students Directly Involved Virtually	# of Students Indirectly Involved Virtually	Presentation to the Public?	Public Attendees In-Person	Public Attendees Virtually	Total Attendance
Bryant Woods ES PTA	1	155	176	0	0	Yes	27	0	359
Burleigh Manor MS PTA	3	252	0	0	0	No	0	0	255
Dayton Oaks PTA	1	737	0	737	0	Yes	350	0	1825
Dunloggin MS PTA	6	220	0	0	0	Yes	150	0	376
Ellicott Mills MS PTA	4	270	0	0	0	No	0	0	274
Fulton ES PTA	3	150	860	0	0	No	0	0	1013
Glenwood MS PTA	10	173	0	0	0	Yes	50	0	233
Hammond MS PTA	2	206	0	0	0	No	0	0	208
Homewood Center	1	7	15	1	0	Yes	7	0	31
Lake Elkhorn MS PTA	3	30	200	0	0	Yes	50	0	283
Lime Kiln MS PTA	5	221	0	0	0	No	0	0	226
Patapsco MS PTA	2	222	222	0	0	No	0	0	446
Patuxent Valley MS PTA	4	275	0	0	0	No	0	0	279
Talbott Springs ES PTA	1	150	0	150	25	Yes	0	60	386
	46	3068	1473	888	25		634	60	6194



FY 2022 BALTIMORE CITY GRANT AWARDS AND ATTENDANCE SPREADSHEETS FOR PROGRAMS  
SUPPORTED WITH COUNTY FUNDS

## FY22 BCAC

## FY22 Baltimore City Arts and Culture

Organization	FY22 Award	FY22 Installments
American Visionary Art Museum	\$4,881.00	\$2,440.50
Baltimore Museum of Art	\$21,708.00	\$10,854.00
Baltimore Museum of Industry	\$13,799.00	\$6,899.50
Baltimore Symphony Orchestra	\$22,423.00	\$11,211.50
Center Stage Associates, Inc.	\$22,000.00	\$11,000.00
Maryland Historical Society	\$3,768.00	\$1,884.00
Maryland Science Center	\$14,408.00	\$7,204.00
Maryland Zoological Society, Inc.	\$25,415.00	\$12,707.50
National Aquarium, Inc.	\$16,303.00	\$8,151.50
Port Discovery Children's Museum	\$10,995.00	\$5,497.50
Walters Art Museum	\$15,300.00	\$7,650.00
	<b>\$171,000</b>	<b>\$85,500</b>

FY22 BCAC Funds Available: \$171,000.00

## FY22 BCAC Attendance

Organization	Number of Individuals Served In- Person	Number of Individuals Served Virtually	Number of Howard County Individuals Served In- Person	Number of Howard County Individuals Served Virtually	Number of Artists Served
American Visionary Art Museum	54,041	1,826	3,148	410	138
Baltimore Museum of Art	143,729	13,391	6,699	541	70
Baltimore Museum of Industry	29,041	69,437	3,102	4,848	11
Baltimore Symphony Orchestra	122,861	2,180	8,699	147	127
Center Stage Associates, Inc.	13,321	294	606	11	115
Chesapeake Shakespeare (Outreach Howard only)	3,826	0	1,230	0	38
Maryland Center for History and Culture	13,419	29,203	1,406	2,640	4
Maryland Science Center	167,688	19,972	6,365	1,247	0
The Maryland Zoo in Baltimore	428,764	37,019	72,813	3,463	140
National Aquarium	960,311	16,388	14,622	574	0
Port Discovery Children's Museum	137,678	932	5,451	0	122
Walters Art Museum	82,536	45,000	6,602	3,600	50
	<b>2,157,215</b>	<b>235,642</b>	<b>130,743</b>	<b>17,481</b>	<b>815</b>

**FY 2022 COMMUNITY ARTS DEVELOPMENT GRANTS FINANCIAL AND ATTENDANCE SPREADSHEETS FOR  
PROGRAMS SUPPORTED WITH COUNTY FUNDS**

## FY22 CAD

Organization		FY22 Award	FY22 Installments	Funds Returned	FY22 JRT Award
Candlelight Concert Society	Operating	\$43,800.00	\$21,900.00		
Columbia Bands	Project	\$5,815.00	\$2,907.50		
Columbia Ctr. For Theatrical Arts	Operating	\$57,973.00	\$28,986.50		
Columbia Festival	Operating	\$59,493.00	\$29,746.50		
Columbia Orchestra	Operating	\$40,985.00	\$20,492.50		\$5,717.00
Columbia Pro Cantare	Operating	\$25,563.00	\$12,781.50		\$2,523.00
First Evangelical Lutheran	Project	\$5,125.00	\$2,562.50		
Glen Mar United Methodist	Project	\$3,964.00	\$1,982.00		
HopeWorks of Howard County	Project	\$6,000.00	\$3,000.00		
Howard County Chinese School	Project	\$5,865.00	\$2,932.50		
Howard County Concert Odyssey	Project	\$4,826.00	\$2,413.00		
HoCoPolItSo	Operating	\$14,602.00	\$7,301.00		
Indian Cultural Association	Project	\$5,520.00	\$2,760.00		
Kinetics Dance Theatre	Operating	\$29,312.00	\$14,656.00		\$2,702.00
Little Patuxent Review	Project	\$6,000.00	\$3,000.00		
ManneqART	Project	\$4,830.00	\$2,415.00		
Maryland Winds*	Project	\$5,569.00	\$2,784.50	\$3,277.00	
Misako Ballet Company	Project	\$6,000.00	\$3,000.00		\$1,410.00
Muslim Family Center	Project	\$4,450.00	\$2,225.00		
Rep Stage	Project	\$6,000.00	\$3,000.00		
Showtime Singers	Project	\$5,520.00	\$2,760.00		
Silhouette Stages	Project	\$5,860.00	\$2,930.00		
Sundays at Three	Project	\$4,928.00	\$2,464.00		
		<b>\$358,000.00</b>	<b>\$179,000.00</b>	<b>\$3,277.00</b>	<b>\$12,352.00</b>

FY22 CAD Amount Available: \$358,000.00

FY22 JRT Amount Available: \$12,352.00

\*Returned funds (did not meet matching requirement)

\$3,277.00 Returned funds go to FY23 Creative Howard

## FY22 CAD Revenue

	Admission	Commencement	Tuition	Membership	Individual	Corporate	Foundation	State	Indian	Out/Outward	Home CAD	Life Outward	Other - Benev	Other - Misc.	Sub-Total	Hardship	Total	Capitol	3rd-4th/Outward	Services	Health/22-24	Volunteer
Diocese 2019	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.00	\$55,546.30	\$235,600.00	\$196.00	\$185,205.00	\$5.00	\$2.00	\$0.00	\$14,730.00	
Catholic Relief Commission Secretary	\$3,002.10	\$10.00	\$2.00	\$9.10	\$59,794.30	\$18,000.00	\$10,000.00	\$14,500.00	\$0.00	\$4,600.00	\$4,450.00	\$0	\$732.0									

## FY22 CAD Attendance

Organization	Individuals Served In-Person	Individuals Served Virtually	Artists Served	Maryland Artists	Howard County Artists	Volunteer Hours
Candlelight Concert Society	1,780	3,348	72	13	13	500
Columbia Bands	1,440	23,500	170	170	125	8,960
Columbia Center for Theatrical Arts	6,691	0	210	175	100	100
Columbia Festival	34,450	621	322	196	132	1,725
Columbia Orchestra	6,589	5,227	138	134	107	26,263
Columbia Pro Cantare	540	921	169	158	97	2,792
First Evangelical Lutheran Church	420	1,654	93	93	20	2,000
Glen Mar United Methodist Church	500	0	14	3	1	200
HopeWorks of Howard County	17	798	184	170	149	9
Howard County Chinese School	500	1,500	35	33	3	120
Howard County Concert Odyssey	425	45	85	55	10	25
Howard County Poetry and Literature Society	734	1,996	62	41	15	286
Indian Cultural Association	28,000	0	300	300	300	10,000
Kinetics Dance Theatre	1,832	203	44	44	29	1041
Little Patuxent Review	400	500	75	25	4	160
MannequART	10,383	0	43	39	25	980
Maryland Winds	2,000	0	55	32	5	150
Misako Ballet Company	1,388	7	40	39	26	615
Muslim Family Center	1,350	40	3	3	3	600
Rep Stage	821	69	38	33	4	81
ShowTime Singers	585	2,690	40	40	20	2,500
Silhouette Stages	1,771	0	125	125	Unknown	1,000
Sundays at Three	662	0	26	25	25	652
	103,278	43,119	2,343	1,946	1,213	60,759



VIII

FY 2022 JIM ROUSE THEATRE SUBSIDIES  
SUPPORTED WITH CAD FUNDS FROM HOWARD COUNTY

VIII

FY 2022 JIM ROUSE THEATRE SUBSIDIES  
SUPPORTED WITH CAD FUNDS FROM HOWARD COUNTY

# FY22 JRT Subsidy Disbursement

Organization	FY22 Subsidy	Installment 1	Installment 2	Installment 3	Installment 4	Disbursed
Columbia Orchestra	\$5,717.00	\$1,830.00	\$1,360.00	\$1,437.50	\$1,089.50	\$5,717
Columbia Pro Cantare	\$2,523.00	\$2,143.00	\$380.00			\$2,523
Kinetics Dance Theatre	\$2,702.00	\$2,702.00				\$2,702
Misako Ballet Company	\$1,410.00	\$1,410.00				\$1,410

\$12,352

\$12,352

IX

FY 2022 CREATIVE HOWARD GRANT SUPPORTED  
WITH CAD RE-GRANT FUNDS FROM HOWARD COUNTY

Creative Howard

Award      Total Disbursed

Baltimore Bead Society	1,000	1,000
------------------------	-------	-------

\$1,000.00 from FY22 CAD

X

FY 2022 OUTREACH HOWARD GRANTS SUPPORTED  
WITH RE-GRANT FUNDS FROM HOWARD COUNTY

## FY22 Outreach Howard

Organization	FY22 Award	FY22 Installments
American Visionary Arts Museum	\$2,170.00	\$1,085.00
Baltimore Museum of Industry	\$2,587.00	\$1,293.50
Baltimore Symphony Orchestra	\$12,376.00	\$6,188.00
Chesapeake Shakespeare Company	\$12,645.00	\$6,322.50
Maryland Science Center	\$2,368.00	\$1,184.00
Maryland Zoological Society, Inc.	\$6,208.00	\$3,104.00
Port Discovery Children's Museum	\$3,647.00	\$1,823.50
	<b>\$42,001</b>	<b>\$21,000.50</b>

Outreach Howard Funds Available: \$42,000.00

**FY 2022 ARTsites SUPPORTED WITH RE-GRANT FUNDS  
FROM HOWARD COUNTY**

FY22 ARTsites Breakdown of Expenses  
Individual Artist Awards

Artist	Site	1st Installment 2nd Installment Total		
		July, 2021	June, 2022	
Mary Angers	George Howard Building	\$1,500.00	\$1,500.00	\$3,000.00
Mary Angers	Clarksville Commons	\$1,263.06	\$1,500.00	\$2,763.06
Charlie Brouwer	Robinson Nature Center	\$1,500.00	\$1,500.00	\$3,000.00
Jeff Chyatte	COPT	\$1,500.00	\$1,500.00	\$3,000.00
Marguerite de Messie	NLCC	\$1,500.00	\$1,500.00	\$3,000.00
Marguerite de Messie	Merrweather Park	\$1,500.00	\$1,500.00	\$3,000.00
Hanna Jubran (J&H)	HCGH	\$1,500.00	\$1,500.00	\$3,000.00
Stephen Klema	HCLS Glenwood Branch	\$1,500.00	\$1,500.00	\$3,000.00
Richard Pitts	HCPSS	\$1,500.00	\$1,500.00	\$3,000.00
Kirk Seese	HCLS Central Branch	\$1,500.00	\$1,500.00	\$3,000.00
Paul Steinkoenig	GLACC	\$1,500.00	\$1,500.00	\$3,000.00
Robert Turan	HCC	\$1,500.00	\$625.00	\$3,000.00
		<b>\$17,763.06</b>	<b>\$17,125.00</b>	<b>\$35,763.06</b>

Program Expenses

Liability Insurance	\$500.00
Signage	\$3,337.57
Otocast	\$300.00
Postage	\$100.00
Brochure Design and Printing	\$1,235.26
Travel	\$356.22
Installation Costs	\$236.94
Expense Total	\$6,065.99

Howard County FY22 Re-Grant Funds approved for use of ARTsites, a one-year outdoor sculpture exhibit at sites throughout the County from August 2021-July 2022

XII

FY22 HOWARD COUNTY PAYGO GRANT AGREEMENT TO  
PRODUCE THE ARTREACH FESTIVAL AT LONG REACH

## **PAY-GO GRANT AGREEMENT**

This Grant Agreement (this "**Agreement**") is entered this \_\_\_\_\_ day of \_\_\_\_\_, 2021, by and between Howard County, Maryland, a body corporate and politic of the State of Maryland (the "**County**") and the Howard County Arts Council, Inc., a Maryland nonprofit corporation (the "**Grantee**").

### **RECITALS**

- A. As provided in the County's Fiscal Year 2022 operating budget documents, pay-as-you-go funds ("**Pay-Go**") provide cash payments to fund one-time operating expenses with fund balance from previous year's budgets in excess of the amount needed to maintain the County's Rainy-Day Fund at mandated levels.
- B. By authority of and as provided in the Annual Budget and Appropriation Ordinance for Fiscal Year 2022, the County wishes to provide, and the Grantee wishes to accept Pay-Go funds subject to the terms and conditions of this Agreement.

**NOW THEREFORE**, in consideration of the premises and the mutual promises and covenants contained in this Agreement, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the County and the Grantee agree as follows:

### **I. TERM OF AGREEMENT**

This Agreement shall become effective upon the date first written above. Unless sooner terminated, this Agreement shall remain in effect through June 30, 2022.

### **II. GRANT AMOUNT**

The County agrees to provide the Grantee with funds for Fiscal Year 2022 in an amount not to exceed One Hundred and Fifty Thousand Dollars (\$150,000.00) (the "**Pay-Go Grant**").

### **III. USE OF GRANT FUNDS**

The Grantee will use the Pay-Go Grant to support the planning, development and production of the one-day ARTreach Festival to engage the community, promote the arts, and celebrate the revitalization of Long Reach Village Center.

### **IV. DISBURSEMENTS**

- A. General. The County shall disburse the Pay-Go Grant in one payment directly to the Grantee within 60 days of the execution of this Agreement.

### **V. REPORT**

Grantee shall provide the County with a program report on Grantee's use of the Pay-Go Grant and send copies to the County Executive and the County Council, on or before December

17. Notice and Cure. In a default event, the County shall provide written notice to the Grantee to cure the default, and the Grantee shall have thirty (30) days from the date the County's notice was postmarked to cure the default. After the conclusion of the 30-day period, if the Grantee has not cured the default to the satisfaction of the County, the County may terminate this Agreement.
- C. Termination. In the event of termination, the County may immediately demand repayment of all or a portion of the Pay-Go Grant funds which have been disbursed.
- D. Other Remedies. If a default occurs, the County may at any time proceed to protect and enforce all rights available to the County, by suit in equity, action at law, or by any other appropriate proceedings, which rights and remedies shall survive the termination of this Agreement.

## **VIII. GRANTEE'S CERTIFICATIONS**

The Grantee certifies to the County that:

- A. The Grantee is a duly organized and validly existing nonprofit entity under Maryland law, and has all requisite power and authority to enter into this Agreement; and
- B. This Agreement has been duly authorized, executed and delivered by the Grantee in such manner and form as to comply with all applicable laws to make this Agreement the valid and legally binding act and agreement of the Grantee.

## **IX. MONITORING**

For the purposes of monitoring this Agreement and determining whether Grantee is complying with this Agreement, the County shall have access to and the right to examine any books, accounts, and/or records of Grantee.

1, 2022.

**VI. RECORDS**

- A. Records to be maintained. For a period of three (3) years, the Grantee shall maintain sufficient records to enable the County to determine whether the Grantee has met the requirements of this Agreement. This Section VI shall continue to survive and be enforceable following termination of this Agreement.

**VII. DEFAULT, REPAYMENT AND REMEDIES**

- A. Default. A default shall consist of (i) any use of Pay-Go Grant funds for any purpose other than authorized by this Agreement; or (ii) any material breach of any covenant, agreement, provision, representation or warranty of the Grantee which was made in this Agreement.
- B. Notice and Cure. If a default occurs, the County shall provide written notice to

## **X. AUDIT AND INSPECTIONS**

- A. Financial Audit. If requested by the County, the Grantee shall have an annual audit performed of its financial statements. The audit is to be conducted in accordance with generally accepted auditing standards at the end of each fiscal year in which funds are received from the County. Grantee shall submit a copy of the audit to the County Auditor as soon as practicable following the close of the fiscal year.
- B. County Audits and Inspections. All Grantee financial records shall be made available to the County or its designees at any time during normal business hours, as often as the County deems necessary, to audit, examine, and make excerpts or transcripts of all relevant data. Any deficiencies noted in audit reports must be fully cleared by the Grantee within 30 days after receipt by the Grantee.
- C. Failure to Comply. Failure of the Grantee to comply with the above requirements in this Section X will constitute a violation of this Agreement.

## **XI. EQUAL EMPLOYMENT OPPORTUNITY**

The Grantee certifies that it now complies and will continue to comply with all applicable federal, state and local laws and regulations pertaining to equal opportunity and equal employment practices, including the Americans with Disabilities Act of 1990.

By executing this Agreement, the Grantee agrees and affirms that it accepts and will conform to the Howard County Affirmative Action Program and Equal Opportunity laws in that:

Howard County expects that the Grantee will not discriminate against any employee, applicant for employment or program participant because of race, creed, religion, disability, color, sex, national origin, age, occupation, marital status, political opinion, sexual orientation, personal appearance, familial status, source of income, or gender identity or expression. The Grantee will take affirmative action to ensure that applicants, employees and participants in a program are treated equally without discrimination.

## **XII. LIABILITY LIMITATIONS**

By this Agreement, the parties expressly acknowledge that Grantee is not acting as an agent for the County but is acting in the capacity of an independent contractor. In addition, Grantee agrees to indemnify and save the County harmless from and against all claims, actions, damages, liability and expense, including attorney's fees, relating to loss of life, personal injury and/or damage to property arising from or out of the performance of its responsibility as stated in this Agreement, or occasioned in whole or in part by any act of omission of Grantee, its agents or employees. This Section XII shall continue to survive and be enforceable following termination of this Agreement.

## **XIII. CONFLICT OF INTEREST**

The Grantee certifies that the officer of the corporation who is executing this Agreement has read and understands the provisions of Section 901(a) of the Howard County Charter dealing with conflicts of interest and Section 22.204 of the Howard County Code dealing with conflicts

of interest.

#### **XIV. NOTICES**

Communication and details concerning this Agreement shall be directed to the following representatives:

County:	Howard County, Maryland
Contact:	Lonnie R. Robbins
Address:	3430 Courthouse Drive
State, Zip:	Ellicott City, MD 21043
Telephone:	410-313-2171
Grantee:	The Howard County Arts Council, Inc.
Contact:	Coleen West
Title:	Executive Director
Street Address:	8510 High Ridge Road
City, State, Zip:	Ellicott City, MD 21043
Telephone:	410-313-2787
E-Mail:	<a href="mailto:coleen@hocoarts.org">coleen@hocoarts.org</a>

#### **XV. MEDIA AND PRINTED MATERIALS**

Grantee will acknowledge receipt of funding from Howard County Government in all related media and printed materials.

#### **XVI. MISCELLANEOUS**

- A. Funding. The contractual obligation of the County under this Agreement is contingent upon the availability of appropriated funds from which payment for this Agreement can be made.
- B. Modifications. All conditions pertaining to this Agreement shall be binding and no verbal modifications by either part shall be enforceable. Amendments to this Agreement must be in writing and executed by both parties.
- C. Assignment. Grantee may not, during the terms of this Agreement, assign or subcontract all or any part of the Grant award without prior written consent of County.
- D. Governing Law. This Agreement shall be construed and enforced in accordance with the laws of the State of Maryland.
- E. Severability. If any provision of this Agreement is held invalid, the remainder of the Agreement shall not be affected thereby, and all other parts of this Agreement shall nevertheless be in full force and effect.
- F. Entire Agreement. This Agreement constitutes the entire agreement and understanding between the parties.

**[SIGNATURES ON FOLLOWING PAGE]**

**FY 2022 Grant: Howard County Arts Council, Inc.**

**ATTEST:**

\_\_\_\_\_  
Witness

DocuSigned by:  
Coleen West 7/19/2021  
BY: E-046C497F560459...  
Coleen West  
Executive Director

**ATTEST:**

**HOWARD COUNTY, MARYLAND**

DocuSigned by:  
Lonnie R. Robbins 7/21/2021  
Lonnie R. Robbins  
Chief Administrative Officer

DocuSigned by:  
Calvin Ball  
Calvin Ball  
County Executive  
Date Signed: 7/21/2021

**APPROVED FOR SUFFICIENCY OF FUNDS:**

DocuSigned by:  
Rafiu Ighile  
Rafiu Ighile  
Director of Finance

**APPROVED FOR PROGRAM SUFFICIENCY:**

DocuSigned by:  
Janssen E. Evelyn  
Janssen E. Evelyn  
Assistant Chief Administrative Officer

**APPROVED FOR BUDGET SUFFICIENCY:**

DocuSigned by:  
Holly Sun  
Holly Sun  
Budget Director

**APPROVED FOR FORM AND LEGAL SUFFICIENCY**

THIS \_\_\_\_ DAY OF \_\_\_\_, 20\_\_

DocuSigned by:  
Gary W. Kuc 7/21/2021  
Gary W. Kuc  
County Solicitor

**Reviewing Attorney:**

DocuSigned by:  
Norman Parker 7/21/2021  
Norman E. Parker, Jr.  
Assistant Deputy County Solicitor

XIII

STATUS: FY22 PAYGO FUNDS DESIGNATED TO ARTREACH FESTIVAL AT LONG REACH

# FY22 PAYGO Funds Designated to ARTreach

In FY22, HCAC received \$150,000 to produce a free, family-friendly arts festival at Long Reach

Date	Check #	Item	Account	Debit
07/01/2022-		Artreach Personnel	PAYCHEX PERSONNEL	33,133.00
06/30/2022				
06/29/2022	27666	Artreach Bus Advertisement	ADVERTISING	600.00
06/28/2022	27591	ACCT RI-HC01 INV 883772	PRINTING	216.92
06/28/2022	27591	ACCT RI-HC01 INV 883772	PRINTING	123.71
06/28/2022	27603	ARTREACH TO GO POP-UP SHOP	ARTIST & JUROR FEES	75.20
06/17/2022	27574	Strolling Performers for Artreach	ARTIST & JUROR FEES	3,130.00
06/17/2022	27575	B&H Photos	PRINTING	485.94
06/17/2022	27575	Almpling	PRINTING	689.35
06/17/2022	27530	Artreach Artist	ARTIST & JUROR FEES	104.00
06/16/2022	27531	ARTreach Artist	ARTIST & JUROR FEES	48.00
06/16/2022	27532	Artreach Artist	ARTIST & JUROR FEES	4.00
06/16/2022	27533	Artreach Artist	ARTIST & JUROR FEES	104.00
06/16/2022	27534	Artreach Artist	ARTIST & JUROR FEES	48.00
06/16/2022	27535	Artreach Artist	ARTIST & JUROR FEES	144.80
06/16/2022	27536	Artreach Artist	ARTIST & JUROR FEES	108.00
06/16/2022	27537	Artreach Artist	ARTIST & JUROR FEES	52.00
06/16/2022	27551	Artreach Ads	ADVERTISING	2,521.50
06/16/2022	27556	Strolling Performers for Artreach	ARTIST & JUROR FEES	1,000.00
06/16/2022	27557	Artreach Cleaning	CONTRACT SERVICES	550.00
06/16/2022	27561	Artreach iHeart Radio & Meta Ad Spots	ADVERTISING	940.44
06/16/2022	27561	Artreach Select	CONTRACT SERVICES	125.00
06/16/2022	27561	Artreach Supplies	SUPPLIES	366.52
06/16/2022	27563	ARTreach Additional Shirts	ARTIST & JUROR FEES	70.00
06/16/2022	27564	7-11	SUPPLIES	27.53
06/16/2022	27565	Artreach Tech	CONTRACT SERVICES	7,360.28
06/16/2022	27566	Artreach Supplies	SUPPLIES	297.94
06/16/2022	27567	Artreach Supplies	SUPPLIES	297.94
06/16/2022	27568	Artreach Generators	CONTRACT SERVICES	3,011.18
06/16/2022	27570	Fas Signs	PRINTING	180.07

Date	Check #	Item	Account	Debit
06/16/2022	27570	Blick Art	SUPPLIES	288.60
06/16/2022	27570	Home Depot	SUPPLIES	21.12
06/16/2022	27572	Artreach Ads	ADVERTISING	750.00
06/16/2022	27573	Artreach Ads	ADVERTISING	262.50
06/15/2022	27529	Additional Artreach Hours	ARTIST & JUROR FEES	200.00
06/13/2022	27472	Artreach	ARTIST & JUROR FEES	500.00
06/13/2022	27446	Artreach Henna	ARTIST & JUROR FEES	1,000.00
06/02/2022	27481	Artreach Artist	ARTIST & JUROR FEES	2,625.00
06/02/2022	27482	Artreach Artist	ARTIST & JUROR FEES	3,750.00
06/02/2022	27483	Artreach Artist	ARTIST & JUROR FEES	500.00
06/02/2022	27484	Artreach Artist	ARTIST & JUROR FEES	300.00
06/02/2022	27485	Artreach Artist	ARTIST & JUROR FEES	1,495.00
06/02/2022	27486	Artreach Artist	ARTIST & JUROR FEES	1,000.00
06/02/2022	27487	Artreach Artist	ARTIST & JUROR FEES	1,800.00
06/02/2022	27488	Artreach Artist	ARTIST & JUROR FEES	850.00
06/02/2022	27489	Artreach Artist	ARTIST & JUROR FEES	1,000.00
06/02/2022	27490	Artreach Artist	ARTIST & JUROR FEES	1,000.00
06/02/2022	27491	Artreach Performer	ARTIST & JUROR FEES	4,000.00
06/02/2022	27492	The JoGo Project	ARTIST & JUROR FEES	2,500.00
06/02/2022	27493	Artreach Performer	ARTIST & JUROR FEES	1,500.00
06/02/2022	27494	Artreach Performer	ARTIST & JUROR FEES	1,500.00
06/02/2022	27505	Artreach Performer	ARTIST & JUROR FEES	850.00
06/02/2022	27506	Jewelry Table	SUPPLIES	12.98
06/02/2022	27496	Artreach Emcee	ARTIST & JUROR FEES	750.00
06/02/2022	27497	INV 610 3350	PRINTING	1,184.80
06/02/2022	27498	Final Payment: Artreach Photographer	ARTIST & JUROR FEES	175.00
06/02/2022	27509	Nightmare Graphics - Artreach T-Shirts	CONTRACT SERVICES	625.50
06/02/2022	27509	iHeart Radio Ad Spot	ADVERTISING	100.00
06/02/2022	27509	Artreach Supplies	SUPPLIES	1,586.35
06/02/2022	27511	Artreach Jewelry Table	ARTIST & JUROR FEES	500.00
06/02/2022	27517	ARTREACH - EZ UP	SUPPLIES	1,013.35
06/02/2022	27517	ARTREACH - UPrinting	PRINTING	794.06
06/02/2022	27473	Art Reach Performance	ARTIST & JUROR FEES	3,500.00

Date	Check #	Item	Account	Debit
06/02/2022	27445	Artreach Banks	MISCELLANEOUS	250.00
06/02/2022	27474	Artreach Festival	ARTIST & JUROR FEES	1,600.00
06/02/2022	27495	Jewelry Table	SUPPLIES	0.00
05/31/2022	27444	ARTREACH - SELECT EVENT GROUP	CONTRACT SERVICES	1,846.91
05/27/2022	27443	ARTREACH TENTS	CONTRACT SERVICES	2,650.00
05/25/2022	27439	RJN Audio Inc Artreach Sound Rental	CONTRACT SERVICES	1,800.00
05/22/2022	27440	ARTREACH - Dreamers Event Rentals LLC	CONTRACT SERVICES	1,355.50
05/18/2022	27418	Artreach Design Services	ARTIST & JUROR FEES	1,100.00
05/18/2022	27420	Amazon Artreach Supplies	SUPPLIES	81.10
05/18/2022	27421	ARTREACH POSTCARD - Overprints & Mail M	CONTRACT SERVICES	789.26
05/18/2022	27421	Postcard Postage	POSTAGE & DELIVERY	1,453.47
05/18/2022	27421	ARTREACH SECURITY	CONTRACT SERVICES	1,395.00
05/18/2022	27424	ARTREACH - Golugo	CONTRACT SERVICES	6,424.00
05/18/2022	27427	Long Reach Artist Studio Video	ARTIST & JUROR FEES	1,130.00
05/18/2022	27431	Artreach Bus Advertisement	ADVERTISING	400.00
05/18/2022	27435	Artreach Tech Rental	CONTRACT SERVICES	2,240.00
05/04/2022	27398	Artreach Tech Rental	CONTRACT SERVICES	0.00
05/04/2022	27401	Artreach Tech Rental	SUPPLIES	34.07
05/04/2022	27407	Acct 27005772DC Statement #1641802502	ARTIST & JUROR FEES	2,625.00
05/04/2022	27412	ARTreach	CONTRACT SERVICES	420.00
05/01/2022	27411	Artreach Tech Rental	CONTRACT SERVICES	100.00
04/25/2022	27382	Artreach CA Open Space	SUPPLIES	22.46
04/25/2022	27382	Giant	DUES/MEETINGS/TRAVEL	80.56
04/20/2022	27371	Reimburse Artreach Filming Lunches	ARTIST & JUROR FEES	175.00
04/20/2022	27374	Deposit: Artreach Photographer	ARTIST & JUROR FEES	1,100.00
04/08/2022	27365	Design Installment 1	ARTIST & JUROR FEES	2,000.00
04/06/2022	27359	Silhouette Artist Appearance	SUPPLIES	396.93
04/06/2022	27360	Artreach	ARTIST & JUROR FEES	3,750.00
03/22/2022	27341	PINATA WORKSHOP	CONTRACT SERVICES	451.75
03/11/2022	27296	Tent Deposit for Artreach	ARTIST & JUROR FEES	1,000.00
03/11/2022	27295	Deposit Strolling Performers for Artreach	CONTRACT SERVICES	500.00
03/11/2022	27297	ARTREACH - Ever Road Media LLC	CONTRACT SERVICES	921.52
02/08/2022	27258	50% Deposit for ARTreach Table & Chair Renta	CONTRACT SERVICES	1,376.94
01/25/2022	27200	Artreach Photobooth	CONTRACT SERVICES	

Date	Check #	Item	Account	Debit
01/19/2022	27184	Squarespace	OFFICE EXPENSE	183.17
01/11/2022	27174	Artreach Artist Demonstration: Tote Printing	ARTIST & JUROR FEES	4,140.00
01/03/2022	27131	Artreach Policy 2021-32238	INSURANCE	150.00
12/13/2021	27118	Puppet Show/Workshops for Artreach	ARTIST & JUROR FEES	100.00
12/02/2021	27086	Policy 2021-32238	INSURANCE	0.00
11/03/2021	27043	Dok Khao Reimbursement	MISCELLANEOUS	93.77
10/19/2021	27018	Target	OFFICE EXPENSE	137.79
				<u>138,003.68</u>

STATUS Remaining Funds Available 11,996.32 Temporarily Restricted: Longreach

XIV

STATUS: FY20 PAYGO FUNDS DESIGNATED TO  
DOWNTOWN COLUMBIA ARTS JOINT MERGER EXPLORATION

PYZO PVRGO Fundus designated to UDOCOMINT Columnaria PILO & Curator John Hargrett - "Continued".

In FY20, HCAC received \$21,500 to facilitate merger discussions with DCCG, CFA, & ATC. It was also involved in the discussion due to their ownership of Symphony Woods and the associated easements and agreements. Draft reports submitted to SIA shareholders in February 2020. Next steps: meetings to discuss recommended changes to the report, on hold due to COVID-19.

Activity

Activity	Income	Date	Check #	Expenses	Item
PAYGO FUNDS Received	\$52,500	12/7/2019			
Howard Hughes Corporation Rcvd	\$10,000	12/26/2019			
Columbia Association Rcvd	\$10,000	8/27/2019			
its My Amphitheatre Rcvd	\$5,000	9/13/2019			
Columbia Festival of the Arts Rcvd	\$2,500	7/17/2019			
Take Joy LLC Payment		3/14/2019	25057	\$2,500	Reimbursement
Take Joy LLC Payment		4/10/2019	25168	\$2,500	Reimbursement
Take Joy LLC Payment		8/8/2019	25460	\$5,000	Facilitation: \$5,000 from HHC
Take Joy LLC Payment		9/19/2019	2553	\$5,000	Facilitation: \$5,000 from CA
Take Joy LLC Payment		10/3/2019	25625	\$5,000	Facilitation: \$5,000 from IMA
Take Joy LLC Payment		11/15/2019	25659	\$5,000	Facilitation: \$2,500 CFA
Take Joy LLC Payment		12/19/2019	25701	\$5,000	Facilitation: \$5,000 from HHC
Take Joy LLC Payment		1/16/2020	25780	\$5,000	Facilitation: \$5,000 from CA
Take Joy LLC Payment		3/5/2020	25928	\$5,000	Facilitation
HHC Admin Fee		7/12/2019 - 2/28/2020	various	\$2,700	10% Development Manager salary x 8 months; administrative support
Total	\$80,000			\$42,700	

Remaining Funds Available

\$37,300	HoCo PAYGO Temporarily Restricted: DTC
\$37,300	PRIVATETemporarily Restricted: DTC
\$0	

XV

STATUS: FY15 PAYGO FUNDS DESIGNATED TO  
LONG REACH ARTS PROGRAMMING

In FY15, HCAC received \$202,450 to support community outreach activities in the Long Reach community.

Activity

Check #

Item

ARTreach 2015	FY15	7/1/14-6/30/15	See QB, Audit	\$112,048	Artreach Festival, Community Mosaic Mural, Community Announcement, and related activities.
ARTreach 2016	FY16	7/1/15-6/30/16	See QB, Audit	\$79,551	Artreach Festival, Courtyard Concert Series, Kidera Sculpture for one year
ARTreach 2016 incurred in FY17	FY17	7/7/2016	Paychex	\$663	Artreach Director, Amy Poff
ARTreach 2016 incurred in FY17	FY17	7/7/2016	Paychex	\$328	Artreach Assistant, Sierra Francis
ARTreach 2016 incurred in FY17	FY17	7/7/2016		\$485	Imprint, supplies
ARTreach 2016 incurred in FY17	FY17	7/19/2016		\$2809	\$129 Staples, supplies
ARTreach 2016 incurred in FY17	FY17	7/19/2016		\$226	Crystal Springs, water
ARTreach 2016 incurred in FY17	FY17	8/16/2016		\$170	S&R Laundry, table clothes
ARTreach 2016 incurred in FY17	FY17	8/16/2016		\$125	Crystal Spring, water
ARTreach 2016 incurred in FY17	FY17	7/19/2016		\$258	HMC Display, signage
Long Reach High School	FY17	2/14/2017		\$2,350	20th Anniversary Mural Artist Fees
Long Reach Artist Studio Program	FY20	2/15/20-06/30/20	Paychex	\$1,399	Long Reach Artist Studio Program Administrator, Gena O'Brien
Total				\$197,731	

\$4,719 Temporarily Restricted: Long Reach

XVI

STATUS: FY15 PAYGO FUNDS DESIGNATED TO WEBSITE DEVELOPMENT

# FY15 PAYGO Funds Designated for HCAC Website Breakdown of Expenses

In FY15 HCAC received PAYGO Funds of which \$80,000 was designated to develop a new website to include a county-wide on-line arts calendar of events. HCAC contracted with local web developer NextLOGIC to design, build and launch the site.

## STATUS AS OF 6/30/20

Vendor	Check No.	Payment	Date	Item
NEXTlogik	17728	\$18,133	9/16/2015	Website Development Payment 1 of 3
Gray Pictures	22381	\$485	1/19/2016	Copywriter Deposit
SearchWP	17785	\$129	2/13/2016	SearchWPPlugin
Modern Tribe	17785	\$596	2/13/2016	Plugin
CLKBANK	17785	\$40	2/13/2016	Plugin
NEXTlogik	22505	\$18,133	3/1/2016	Website Development Payment 2 of 3
Gray Pictures	22855	\$4,365	8/16/2016	Copywriter Final Payment
Comm&Web Coordinator	Paychex	\$701	8/16/2016	Hourly staff to administer and coordinate project Actual
Comm&Web Director	Paychex	\$1,939	12/20/2016	Website Development Payment 3 of 3
NEXTlogik	23199	\$18,133	12/20/2016	SearchWPPlugin Renewal
Sendgrid	23081	\$12	11/21/2016	SendgridNewsletterservice
Woo Commerce	23192	\$29	12/20/2016	WooCommerce - Extension
Woo Commerce	23192	\$79	12/20/2016	WooCommerce - Themes
Sendgrid	23192	\$10	12/20/2016	SendgridNewsletterservice
Sendgrid	23211	\$10	1/17/2017	SendgridNewsletterservice
SearchWP	23211	\$77	1/17/2017	SearchWPPlugin Renewal
Sendgrid	23343	\$10	2/28/2017	SendgridNewsletterservice
Sendgrid	23354	\$10	3/16/2017	SendgridNewsletterservice
Sendgrid	23326	\$10	2/14/2017	SendgridNewsletterservice
Sendgrid	23500	\$10	4/25/2017	SendgridNewsletterservice
ModernTribe	23192	\$312	12/20/2016	ModernTribe Events Calendar License reimb to Perna
NewsletterPro	23500	\$45	4/25/2017	Newsletterpro Plugin
Pam Perna	23588	\$71	6/20/2017	Travel Reimbursement
Go Daddy	25088	\$1,707	5/17/2019	Upgrade to Semi-Designated Host Service to Accommodate Usage
Total		\$65,047		

## STATUS OF FY15 PAYGO FUNDS FOR WEBSITE:

\$14,953.14 Temporarily Restricted for Website Enhancement, Services, Update or Redesign



November xx, 2022

To the Board of Directors  
The Howard County Arts Council, Inc.  
Ellicott City, MD

We have audited the financial statements of The Howard County Arts Council (the "Council") for the year ended June 30, 2022, and we will issue our report thereon dated November xx, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 20, 2022. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Council are described in Note B to the financial statements. During the year ended June 30, 2022, the Council implemented Accounting Standards Update ("ASU") 2020-07 *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, which requires updated presentation and enhanced disclosure related to contributed nonfinancial assets received. The implementation of ASU 2020-07 was applied retrospectively as required. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2022. We noted no transactions entered into by the Council during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was the allocation of overhead expenses between program and support services. We evaluated the key factors and assumptions used to develop the allocation methodology in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- 1) In-kind Facilities - Note I
- 2) Investment Endowment Funds - Note J

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November xx, 2022.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Council's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Communication to the Board of Directors  
Page Three

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Council's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Audit Committee, the Board of Directors, and management of The Howard County Arts Council, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

DRAFT

To the Board of Directors  
The Howard County Arts Council, Inc.  
Ellicott City, MD

In planning and performing our audit of the financial statements of The Howard County Arts Council, Inc. (the "Council") as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Council's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Board of Directors, and others within The Howard County Arts Council, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Columbia, MD  
November xx, 2022

**THE HOWARD COUNTY ARTS COUNCIL, INC.**

**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT  
JUNE 30, 2022 AND 2021**

DRAFT

## TABLE OF CONTENTS

	<u>Page No.</u>
<b>INDEPENDENT AUDITOR'S REPORT</b>	1 - 3
<b>FINANCIAL STATEMENTS</b>	
Statements of Financial Position	4
Statement of Activities, Year Ended June 30, 2022	5
Statement of Activities, Year Ended June 30, 2021	6
Statement of Functional Expenses, Year Ended June 30, 2022	7
Statement of Functional Expenses, Year Ended June 30, 2021	8
Statements of Cash Flows	9
Notes to the Financial Statements	10 - 23

## Independent Auditor's Report

To the Board of Directors of  
The Howard County Arts Council, Inc.  
Ellicott City, MD

### **Opinion**

We have audited the accompanying financial statements of The Howard County Arts Council, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Howard County Arts Council, Inc. as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Howard County Arts Council, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Howard County Arts Council, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **Auditor's Responsibilities for Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Howard County Arts Council, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Howard County Arts Council, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

**Emphasis of Matter**

As discussed in Note B to the financial statements, during the year ended June 30, 2022, The Howard County Arts Council, Inc. adopted new accounting guidance, Accounting Standards Update ("ASU") 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. Our opinion is not modified with respect to this matter.

Columbia, MD  
XXXX, 2022

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 471,798	\$ 627,577
Cash and cash equivalents - board designated	35,921	36,026
Total cash and cash equivalents	<u>507,719</u>	<u>663,603</u>
Pledges receivable	15,000	7,500
Certificates of deposit	22,725	22,720
Prepaid expenses	9,257	15,914
Total Current Assets	<u>554,701</u>	<u>709,737</u>
<b>OTHER ASSETS</b>		
Property and equipment, net	33,501	23,923
Investments - board designated reserve fund	613,520	455,711
Interest in assets held by the Community Foundation of Howard County	<u>156,448</u>	<u>178,325</u>
Total Other Assets	<u>803,469</u>	<u>657,959</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,358,170</u>	<u>\$ 1,367,696</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 56	\$ 132
Accrued expenses	43,021	32,980
PPP loan	-	66,500
Deferred revenue	103,945	57,222
Total Current Liabilities	<u>147,022</u>	<u>156,834</u>
<b>OTHER LIABILITIES</b>		
Security deposits	5,827	5,754
Total Other Liabilities	<u>5,827</u>	<u>5,754</u>
Total Liabilities	<u>152,849</u>	<u>162,588</u>
<b>NET ASSETS</b>		
Without Donor Restrictions:		
Undesignated	303,290	456,241
Board designated	649,441	491,737
Total Without Donor Restrictions	<u>952,731</u>	<u>947,978</u>
With donor restrictions	252,590	257,130
Total Net Assets	<u>1,205,321</u>	<u>1,205,108</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 1,358,170</u>	<u>\$ 1,367,696</u>

The accompanying notes are an integral part of these financial statements.

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUE AND SUPPORT</b>			
Grants	\$ 446,989	\$ 834,949	\$ 1,281,938
Contributions	37,021	-	37,021
Special events	62,679	-	62,679
Camp registrations, rental income, and other	251,066	-	251,066
In-kind facilities	230,504	-	230,504
Interest income	4,489	-	4,489
Forgiveness of PPP loan	66,500	-	66,500
Other income	1,513	-	1,513
Net assets released from restrictions	817,477	(817,477)	-
Total Revenue and Support	1,918,238	17,472	1,935,710
<b>EXPENSES</b>			
Program Services:			
Grant awards	675,038	-	675,038
Art center	579,827	-	579,827
Community services	187,010	-	187,010
Long Reach	162,474	-	162,474
Special projects	100,927	-	100,927
Total Program Services	1,705,276	-	1,705,276
Support Services:			
Fundraising	124,119	-	124,119
Management and general	71,473	-	71,473
Total Support Services	195,592	-	195,592
Total Expenses	1,900,868	-	1,900,868
<b>CHANGE IN NET ASSETS FROM OPERATIONS</b>	17,370	17,472	34,842
<b>OTHER CHANGES</b>			
Net depreciation in fair value of investments	(12,617)	-	(12,617)
Loss on assets held by the Community Foundation of Howard County, net	-	(22,012)	(22,012)
Total Other Changes	(12,617)	(22,012)	(34,629)
<b>CHANGE IN NET ASSETS</b>	4,753	(4,540)	213
<b>NET ASSETS, beginning of year</b>	947,978	257,130	1,205,108
<b>NET ASSETS, end of year</b>	\$ 952,731	\$ 252,590	\$ 1,205,321

The accompanying notes are an integral part of these financial statements.

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2021**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUE AND SUPPORT</b>			
Grants	\$ 442,078	\$ 741,612	\$ 1,183,690
Contributions	40,272	-	40,272
Special events	38,522	-	38,522
Camp registrations, rental income, and other	113,750	-	113,750
In-kind facilities	193,874	-	193,874
Interest income	7,493	-	7,493
Forgiveness of PPP loan	66,500	-	66,500
Other income	291	-	291
Net assets released from restrictions	780,871	(780,871)	-
Total Revenue and Support	1,683,651	(39,259)	1,644,392
<b>EXPENSES</b>			
Program Services:			
Grant awards	729,983	-	729,983
Art center	420,186	-	420,186
Community services	139,410	-	139,410
Long Reach	33,695	-	33,695
Special projects	86,859	-	86,859
Total Program Services	1,410,133	-	1,410,133
Support Services:			
Fundraising	111,160	-	111,160
Management and general	57,719	-	57,719
Total Support Services	168,879	-	168,879
Total Expenses	1,579,012	-	1,579,012
<b>CHANGE IN NET ASSETS FROM OPERATIONS</b>	104,639	(39,259)	65,380
<b>OTHER CHANGES</b>			
Net depreciation in fair value of investments	(6,163)	-	(6,163)
Gain on assets held by the Community Foundation of Howard County, net	-	40,088	40,088
Total Other Changes	(6,163)	40,088	33,925
<b>CHANGE IN NET ASSETS</b>	98,476	829	99,305
<b>NET ASSETS, beginning of year</b>	849,502	256,301	1,105,803
<b>NET ASSETS, end of year</b>	\$ 947,978	\$ 257,130	\$ 1,205,108

The accompanying notes are an integral part of these financial statements.

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2022**

	PROGRAM SERVICES					SUPPORT SERVICES			
	Grant Awards	Art Center	Community Services	Long Reach	Special Projects	Total Program Services	Fundraising	Management and General	Total Support Services
Personnel Costs:									
Salaries	\$ 29,681	\$ 257,235	\$ 89,043	\$ 37,633	\$ 24,734	\$ 438,326	\$ 31,329	\$ 24,734	\$ 56,063
Payroll taxes	2,335	20,233	7,004	836	1,946	32,354	5,058	1,945	7,003
Employee benefits	3,001	26,007	9,003	500	2,501	41,012	6,502	2,500	9,002
Employee retirement plan	438	3,796	1,314	73	365	5,986	949	365	1,314
Subtotal Personnel Costs	35,455	307,271	106,364	39,042	29,546	517,678	43,838	29,544	73,382
Accounting	-	-	-	-	-	-	-	25,369	25,369
Artist and juror fees	-	34,984	2,200	55,852	14,200	107,236	10,500	-	10,500
Bank and credit card fees	745	6,460	2,236	124	621	10,186	1,615	622	2,237
Contract services	7,406	25,631	8,627	48,740	1,708	92,112	17,894	1,170	19,064
Depreciation and amortization	413	3,578	1,239	69	344	5,643	895	343	1,238
Dues, meetings and travel	704	7,334	2,111	198	586	10,933	1,821	586	2,407
Equipment	365	3,164	1,095	61	304	4,989	791	304	1,095
Facilities - in-kind	13,830	119,862	41,491	2,305	11,525	189,013	29,966	11,525	41,491
Facility services	-	29,600	-	-	-	29,600	-	-	-
Grants disbursed	614,003	-	10,250	-	36,188	660,441	5,000	-	5,000
Insurance	389	3,371	1,167	215	324	5,466	843	324	1,167
Marketing and advertising	-	-	-	5,575	-	5,575	-	-	-
Miscellaneous	-	-	-	-	-	-	-	245	245
Model fees	-	4,220	-	-	-	4,220	-	-	-
Office supplies and expense	1,015	15,370	3,045	5,066	963	25,459	3,324	850	4,174
Postage and delivery	462	6,138	1,723	1,530	385	10,238	2,834	385	3,219
Printing and copying	105	11,579	5,024	3,673	4,111	24,492	4,482	85	4,567
Telephone	146	1,265	438	24	122	1,995	316	121	437
<b>TOTAL EXPENSES</b>	<b>\$ 675,038</b>	<b>\$ 579,827</b>	<b>\$ 187,010</b>	<b>\$ 162,474</b>	<b>\$ 100,927</b>	<b>\$ 1,705,276</b>	<b>\$ 124,119</b>	<b>\$ 71,473</b>	<b>\$ 195,592</b>
									<b>\$ 1,900,868</b>

The accompanying notes are an integral part of these financial statements.

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2021**

	PROGRAM SERVICES				SUPPORT SERVICES					
	Grant Awards	Art Center	Community Services	Long Reach	Special Projects	Total Program Services	Fundraising	Management and General	Total Support Services	Total Expenses
Personnel Costs:										
Salaries	\$ 20,723	\$ 179,853	\$ 62,224	\$ 13,703	\$ 17,270	\$ 293,773	\$ 44,900	\$ 17,269	\$ 62,169	\$ 355,942
Payroll taxes	1,556	13,618	4,787	2,105	1,297	23,363	3,372	1,296	4,668	28,031
Employee benefits	2,798	24,251	8,395	466	2,332	38,242	6,063	2,332	8,395	46,637
Employee retirement plan	401	3,475	1,203	67	334	5,480	869	334	1,203	6,683
Subtotal Personnel Costs	25,478	221,197	76,609	16,341	21,233	360,858	55,204	21,231	76,435	437,293
Accounting	-	-	-	-	-	-	-	23,601	23,601	23,601
Artist and juror fees	-	24,986	-	-	7,474	32,460	-	-	-	32,460
Bank and credit card fees	453	3,923	1,358	75	377	6,186	981	378	1,359	7,545
Contract services	7,601	10,988	4,396	11,486	584	35,055	15,785	584	16,369	51,424
Depreciation and amortization	719	6,232	2,157	120	599	9,827	1,558	599	2,157	11,984
Dues, meetings and travel	223	1,934	669	37	516	3,379	903	186	1,089	4,468
Equipment	356	20,780	1,068	1,539	297	24,040	771	297	1,068	25,108
Facilities - in-kind	11,632	100,814	34,897	1,939	9,694	158,976	25,204	9,694	34,898	193,874
Grants disbursed	682,142	-	10,750	-	42,000	734,892	5,000	-	5,000	739,892
Insurance	301	2,867	1,142	135	251	4,696	150	251	401	5,097
Miscellaneous	-	189	-	-	-	189	-	-	-	189
Office supplies and expense	750	10,498	2,250	1,967	625	16,090	1,636	627	2,263	18,353
Postage and delivery	177	3,001	839	30	242	4,289	1,397	146	1,543	5,832
Printing and copying	16	7,828	2,869	3	2,854	13,570	2,278	12	2,290	15,860
Repairs and maintenance	-	3,776	-	-	-	3,776	-	-	-	3,776
Telephone	135	1,173	406	23	113	1,850	293	113	406	2,256
TOTAL EXPENSES	\$ 729,983	\$ 420,186	\$ 139,410	\$ 33,695	\$ 86,859	\$ 1,410,133	\$ 111,160	\$ 57,719	\$ 168,879	\$ 1,579,012

The accompanying notes are an integral part of these financial statements.

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED JUNE 30, 2022 AND 2021**

	2022	2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 213	\$ 99,305
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	6,881	11,984
Loss (gain) on assets restricted for long-term use	22,012	(40,088)
Forgiveness of PPP loan	(66,500)	(66,500)
Net depreciation in fair value of investments	12,617	6,163
Changes in operating assets and liabilities:		
Decrease (increase) in assets		
Pledges receivable	(7,500)	-
Certificates of deposit	(5)	(9)
Prepaid expenses	6,657	(3,400)
Interest in assets held by the Community Foundation of Howard Count	21,877	(40,088)
Increase (decrease) in liabilities		
Accounts payable	(76)	132
Accrued expenses	10,041	6,690
Deferred revenue	46,723	57,222
Security deposits	73	1,412
Net Cash Provided by Operating Activities	53,013	32,823
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of property and equipment	(16,459)	(9,414)
Purchases of investments	(170,426)	(7,388)
Net Cash Used for Investing Activities	(186,885)	(16,802)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from PPP loan	-	66,500
Gain on assets restricted for long-term use	(22,012)	40,088
Net Cash (Used for) Provided by Financing Activities	(22,012)	106,588
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	(155,884)	122,609
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	663,603	540,994
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<u>\$ 507,719</u>	<u>\$ 663,603</u>

The accompanying notes are an integral part of these financial statements.

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

**NOTE A – NATURE OF ORGANIZATION AND PROGRAM DESCRIPTION**

Established in 1981 as a not-for-profit corporation, The Howard County Arts Council, Inc. (the "Arts Council") was formed by a resolution of the County Council of Howard County, Maryland, to foster the arts and cultural development in the Howard County community. As the county's designated arts council, it is authorized to administer state and county public funds by awarding grants to qualifying organizations that promote the arts, art education, and culture.

The Arts Council provides the following program services:

*Grant Awards* - To advance and support the arts, the Arts Council administers the following grant programs: Community Arts Development, Artists-in-Education, Baltimore City Arts and Cultural Organizations, Creative Howard, Organizational Development, Outreach Howard, and the Jim Rouse Theatre Subsidy Program. Additional grant programs are piloted and activated from time to time as needed. A volunteer Artistic Review Panel is charged with evaluating all grant applications received from eligible organizations. The Board of Directors votes on the panel's recommendations and has final approval of the grant awards.

*Art Center* - To encourage an active and supportive relationship between artists and the public, the Arts Council manages a 32,000 square foot multi-purpose arts center, which provides affordable studio and meeting space to artists, a black box theatre, and a dance studio for performances and rehearsals, classrooms for arts education, and two exhibit spaces for the display of various forms of visual art work.

*Community Services* - To foster and promote the arts, the Arts Council maintains a website that promotes upcoming programs and performances, develops partnerships to advance the arts, publishes a quarterly newsletter, maintains an online calendar of art events in the county, offers awards and scholarships, and provides various resources, technical assistance, advice and guidance on artistic development and art education.

*Special Projects* - To ensure that the arts are accessible to all citizens, the Arts Council develops programs that reach out to underserved or new audiences. These programs may be ongoing or one-time pilot projects.

*Long Reach* - In January 2020, the Arts Council was invited by the Howard County Government to develop and manage 16 individual artist studios at the Long Reach Village Center as part of their Long Reach Rising revitalization effort. In June 2022, the Arts Council held a one-day, free family arts festival, ARTreach 2022, as part of this effort. Over 2,000 community members gathered at Long Reach Village Center for the ARTreach Festival on June 4, 2022. The festival featured six different bands encompassing artists from the United States, Latin America, Mali, and Togo. Children and adults got to try their hand at a variety of art activities including tie-dye, jewelry, etc. Village center businesses and studio artists opened their doors and offered activities, giveaways, tours and more throughout the day. ARTreach featured music, free hands-on or artist-led activities led by 117 visual and performing artists.

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**  
(continued)

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting

The financial statements of the Arts Council have been prepared using the accrual basis of accounting. Therefore, revenue and related assets are recognized when earned, and expenses and related liabilities are recognized as the obligations are incurred.

Adoption of New Accounting Pronouncement

In September 2020, The Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This standard requires updated presentation and enhanced disclosure related to contributed nonfinancial assets received. This enhanced disclosure includes disaggregation of significant categories of contributed nonfinancial assets and additional qualitative information regarding the use of these contributed nonfinancial assets. ASU 2020-07 has been implemented in the accompanying financial statements on a retrospective basis, however, there is no effect on net assets in connection with the implementation of ASU 2020-07 as the update only increased presentation and disclosure requirements for the prior year and did not impact amounts recorded.

Financial Statement Presentation

Financial statement presentation follows Financial Accounting Standard Board ("FASB") Accounting Standards Codification ("ASC") Topic 958, *Not-for-Profit Entities*. In accordance with Topic 958, net assets, revenue, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Arts Council and changes therein are classified and reported as follows:

*Net Assets without Donor Restrictions* – Net assets not subject to donor-imposed restrictions or stipulations.

*Net Assets with Donor Restrictions* – Net assets subject to donor-imposed stipulations that may or will be met by either actions of the Arts Council and/or the passage of time, or that must be maintained in perpetuity by the Arts Council. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statements of activities as net assets released from restrictions. Contributions received with donor restrictions that are met in the same reporting period are reported as support without donor restrictions.

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**  
(continued)

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

Cash and Cash Equivalents

The Arts Council considers all highly liquid investments with original maturities of three months or less to be cash equivalents. Money market funds held in accounts that are professionally managed by investment advisors are reported in investments.

The Arts Council maintains its cash and cash equivalents balances in bank deposit accounts, which are insured by the Federal Deposit Insurance Corporation up to \$250,000 per financial institution. At times, the accounts may exceed these limits. However, the Arts Council believes it is not exposed to any significant credit risk on cash and cash equivalents.

Pledges Receivable

Pledges receivable are stated at the amount management expects to collect from balances outstanding at year end. Throughout the year, management determines if an allowance for doubtful accounts is necessary based upon a review of outstanding receivables, historical collection of information, and existing economic conditions. Accounts deemed uncollectible are charged off based on specific circumstances of the parties involved. Management expects to collect all outstanding receivables. Therefore, no allowance for doubtful accounts was established as of June 30, 2022 and 2021.

Property and Equipment

Property and equipment are stated at cost or, if donated, at fair value as of the date of donation. The Arts Council capitalizes all property and equipment with a cost basis greater than \$500 and a useful life greater than one year. Expenditures, which extend the useful life of an asset are capitalized, while repairs and maintenance are expensed. Depreciation and amortization is provided using the straight-line method over the estimated useful lives of the assets as follows:

Furniture, fixtures and equipment	5 – 7 years
Leaschold improvements	10 – 20 years
Website	2 – 5 years

Investments

Investments are accounted for at fair value and consist of money market funds and certificates of deposit, which are maintained in an investment brokerage account. The fair value of certificates of deposit held in brokerage accounts is based on their quoted market price, and is provided by the Arts Council's investment fund manager. Interest and dividends are recognized as earned. Unrealized and realized gains and losses on the fair value of investments are recognized in the statements of activities in the period in which such changes occur.

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**  
(continued)

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

Deferred Revenue

Deferred revenue consists of unearned registration fees received in advance for participation in the summer camp programs held by the Arts Council.

Revenue Recognition

*Grants and Contributions*

The Arts Council recognizes grants and contributions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Contributions received with donor stipulations are recorded as contributions with donor restrictions based on the donor's intent. Unless otherwise stated by the donor, individual donations are recorded as contributions without donor restrictions.

In addition, the Arts Council receives funding from state and local government agencies, which is considered a conditional contribution. These grants are subject to audit by the grantor agencies, which could result in a request for reimbursement by the agency for expenditures disallowed under the terms and conditions of the appropriate grantor. Any amounts received prior to incurring qualifying expenditures would be reported as deferred revenue in the statements of financial position. Furthermore, any unexpended funds received from government agencies are subject to be returned to the funding authority, unless the funding authority allows the Arts Council to retain such excess. For the years ended June 30, 2022 and 2021, there were no unexpended funds due back to granting authorities.

*Program Services*

Program services largely represent camp registrations and rental income, and is recognized as revenue in the period in which the related activity occurs. Camp registration fees and rental income collected in advance are recorded as deferred revenue.

In-kind Facilities

Donated services are recognized as contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Donated services and promise to give services that do not meet the above criteria are not recognized.

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**  
(continued)

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

In-kind Facilities (continued)

The Arts Council receives in-kind facilities from the Howard County government, which is reported as in-kind facilities on the statements of activities and functional expenses in the period in which such facilities are used. The estimated fair rental value of donated facilities is based on an estimated market rental rate, and the allocated utilities, facilities, and maintenance costs determined by Howard County.

Agency Transactions

The Arts Council receives grants and contributions from government and private sources for purposes of furthering the Arts Council's stated mission: to enrich and serve the Howard County community, by fostering the arts, artists and arts organizations. Funds received and distributed by the Arts Council for purposes for which it acts as an agent, trustee or intermediary for resource providers are not included in the statements of activities in cases where the Arts Council does not have discretion or variance power over the distributions.

Method Used for Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to one or more program or support function as management and general activities. Expenses of this nature are allocated on a reasonable basis that is consistently applied. Allocated expenses include depreciation and amortization, equipment, and any other applicable expenditures, which are based on salaries and related costs determined by estimates of time and effort expended.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America 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.

**NOTE C – INCOME TAXES**

The Arts Council is a 501(c)(3) organization that is exempt from federal income tax under Section 501(a) of the Internal Revenue Code. The Arts Council is, however, subject to tax on business income unrelated to the Arts Council's exempt purpose. No provision for income taxes is reflected in the accompanying financial statements for the years ended June 30, 2022 and 2021, since the Arts Council had no taxable income from unrelated business activities.

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**  
(continued)

**NOTE C – INCOME TAXES - continued**

The Arts Council recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. The Arts Council does not believe its financial statements include any uncertain tax positions.

The Arts Council's information returns are subject to examination by the Internal Revenue Service for a period of three years from the date they were filed, except under certain circumstances. The Arts Council's information returns for the years ended June 30, 2019 through 2021, are open for a tax examination by the Internal Revenue Service, although no request has been made as of the date of these financial statements.

**NOTE D – AVAILABLE RESOURCES AND LIQUIDITY**

The Arts Council strives to maintain liquid financial assets to cover 12 months of general expenditures. As part of the liquidity management plan, the Arts Council invests cash and cash equivalents in excess of daily requirements in short-term money market funds and certificates of deposit. The Arts Council has various sources of liquidity at its disposal including cash and cash equivalents, pledges receivable, certificates of deposit, and investments.

In addition, the Arts Council anticipates receiving additional grants and contributions that will sufficiently cover its operating expenses over 12-month period. Although the Arts Council does not intend to spend board designated funds other than those amounts appropriated for general expenditures, these funds could be made available through a board resolution, if necessary.

In determining the adequacy of liquidity sources to cover general operating expenditures over a 12-month period, the Arts Council considers all expenditures related to its program services, management and general, and fundraising activities, to be general operating expenditures.

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**  
(continued)

**NOTE D – AVAILABLE RESOURCES AND LIQUIDITY - continued**

As of June 30, 2022 and 2021, total financial assets held by the Arts Council and the amounts of those financial assets that could readily be made available within one year of the statements of financial position date to meet general expenditures were as follows:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 507,719	\$ 663,603
Pledges receivable	15,000	7,500
Certificates of deposit	22,725	22,720
Investments - board designated reserve fund	613,520	455,711
Interest in assets held by the Community Foundation of Howard County	156,448	178,325
Total Financial Assets	<u>1,315,412</u>	<u>1,327,859</u>
Less: board designated reserves	(649,441)	(491,737)
Less: net assets with donor restrictions	(187,487)	(192,162)
Less: net assets encumbered by donor restrictions - perpetual in nature	<u>(65,103)</u>	<u>(64,968)</u>
Total Financial Assets Available to Meet Cash Needs for General Expenditures within One Year	<u>\$ 413,381</u>	<u>\$ 578,992</u>

**NOTE E – PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following as of June 30:

	<u>2022</u>	<u>2021</u>
Leasehold improvements	\$ 510,026	\$ 510,026
Furniture, fixtures and equipment	134,278	117,819
Website	37,517	37,517
	<u>681,821</u>	<u>665,362</u>
Less: accumulated depreciation and amortization	(648,320)	(641,439)
Property and Equipment, Net	<u>\$ 33,501</u>	<u>\$ 23,923</u>

Depreciation and amortization expense was \$6,881 and \$11,984 for the years ended June 30, 2022 and 2021, respectively.

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**  
(continued)

**NOTE F – INVESTMENTS AND FAIR VALUE MEASUREMENT**

FASB ASC Topic 820, Fair Value Measurement, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). Level 1 of the fair value hierarchy under FASB ASC Topic 820 is described as inputs to the valuation methodology that are unadjusted quoted prices for identical assets or liabilities in active markets that the Arts Council has the ability to access.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The three levels of the fair value hierarchy are described as follows:

- |                |   |
|----------------|---|
| <i>Level 1</i> | Inputs are based on unadjusted quoted prices for identical assets traded in active markets that the Arts Council has the ability to access.   |
| <i>Level 2</i> | Inputs are based upon quoted prices for similar assets in active markets, quoted prices for identical or similar assets in inactive markets, or model based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data. |
| <i>Level 3</i> | Inputs are unobservable and significant to the fair value measurement.  |

The following valuation methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Arts Council's investments in money markets funds are valued by carrying amount, which approximates fair value. The fair value of certificates of deposit and the interest in assets held by the Community Foundation of Howard County (the "Foundation") have been provided by the Arts Council's investment managers and the Foundation, respectively, and use a variety of pricing sources to determine market valuations, including indexes for each sector of the market.

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**  
(continued)

**NOTE F – INVESTMENTS AND FAIR VALUE MEASUREMENTS – continued**

The following tables set forth by level, within the fair value hierarchy, the Arts Council's investments at fair value on a recurring basis as of June 30, 2022 and 2021, respectively:

Assets at Fair Value as of June 30, 2022				
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 248,802	\$ -	\$ -	\$ 248,802
Certificates of deposit	-	387,443	-	387,443
Interest in assets held by the Foundation	-	156,448	-	156,448
Total assets at fair value	<u>\$ 248,802</u>	<u>\$ 543,891</u>	<u>\$ -</u>	<u>\$ 792,693</u>

Asset at Fair Value as of June 30, 2021				
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 113,376	-	-	\$ 113,376
Certificates of deposit	-	365,055	-	365,055
Interest in assets held by the Foundation	-	178,325	-	178,325
Total assets at fair value	<u>\$ 113,376</u>	<u>\$ 543,380</u>	<u>\$ -</u>	<u>\$ 656,756</u>

**NOTE G – NET ASSETS**

Board Designated Reserves

The Board of Directors set aside four separate bank accounts for the purpose of segregating designated funds for the re-grants program, Jim Rouse Theatre (JRT) Subsidies, JRT equipment fund, and the studio escrow.

To ensure the long-term viability of the Arts Council, an investment account was also established by the Board of Directors for rainy day working capital reserves to be utilized by the Arts Council in the case of an emergency.

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**  
(continued)

**NOTE G – NET ASSETS – continued**

Board Designated Reserves (continued)

As of June 30, 2022 and 2021, the aggregate total balance amounts of the board designated cash and cash equivalents and investment accounts were as follows:

	2022	2021
Cash and cash equivalents	\$ 35,921	\$ 36,026
Investments	613,520	455,711
Total	<u>\$ 649,441</u>	<u>\$ 491,737</u>

Net Assets with Donor Restrictions

As of June 30, 2022 and 2021, net assets with donor restrictions were designated as follows:

	2022	2021
Various programs and projects	\$ 74,967	\$ 69,872
Strategic plan	7,500	-
Headstart program	7,500	7,500
Re-grants to other non-profit organizations and special projects	6,175	1,433
Donor designated endowment	65,103	64,968
Accumulated earnings in endowment fund	91,345	113,357
Total	<u>\$ 252,590</u>	<u>\$ 257,130</u>

**NOTE H – AGENCY TRANSACTIONS**

The Arts Council re-grants designated funds from the Howard County Government and the Maryland State Arts Council in accordance with the grant award contract with those organizations. Any funds received and distributed by the Arts Council for which the Arts Council has no variance power were not included in the Arts Council's statements of activities.

For the years ended June 30, 2022 and 2021, there were no grants awarded for which the Arts Council did not have variance power.

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**  
(continued)

**NOTE I – IN-KIND FACILITIES**

During fiscal year 2022, the Arts Council adopted new accounting guidance, Accounting Standards Update 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The Arts Council receives in-kind facilities from Howard County, which is a school building used for office space, art exhibits, dance studios, etc. For the years ended June 30, 2022 and 2021, the value of in-kind facilities totaled \$230,504 and \$193,874, respectively. The estimated fair value of the in-kind facilities based on estimated market rental rate, determined by Howard County. The in-kind rent was allocated and used across the Arts Council's program and support services.

**NOTE J – INVESTMENT ENDOWMENT FUNDS**

The Arts Council has assets held by the Community Foundation of Howard County (the "Foundation") to be designated for the Howard County Arts Council Future for the Arts Fund endowment and is classified as net assets with donor restrictions in the accompanying statements of financial position.

The Community Foundation of Howard County (formerly, the Columbia Foundation) holds the Howard County Arts Council's Future for the Arts Fund (the "Fund"), an endowment established in 1999 under an agreement between the Howard County Arts Council and the Community Foundation of Howard County (the "Foundation").

Since the Arts Council has a beneficial interest in those funds, the transaction is considered reciprocal. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence of donor-imposed restrictions. Funds held by the Foundation consist of both donor designated endowment funds and board designated endowment funds.

*Return Objectives and Spending Policy*

The Foundation will hold the net assets with donor restriction endowment principal in perpetuity and invest the assets to provide income to the Arts Council. The Foundation has the authority to redirect the monies accumulated in the Fund should the Arts Council discontinue its business operations. Net assets with donor restriction contributions are recorded by both the Foundation and the Arts Council since contributions are received by the Arts Council and remitted to the Foundation. Per the agreement, the annual distributions available to the Arts Council will be 5% of the market value of the Fund's assets as of December 31<sup>st</sup> of the preceding year, subject to specified conditions and limitations. The Arts Council has the option to reinvest these funds or place them in the operating account and are classified as net assets without donor restrictions due to time restrictions. Currently, these funds are being reinvested. The endowment assets are managed in accordance with the investment policy established by the Foundation.

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**  
(continued)

**NOTE J – INVESTMENT ENDOWMENT FUNDS – continued**

The accumulated earnings on both the board designated endowment assets and the donor designated net assets with restrictions are reported as net assets without donor restrictions. These accumulated earnings are available only in accordance with the spending policy established with the Foundation.

The Arts Council's investment endowment net assets consist of the following as of June 30, 2022:

	Without Donor Restrictions	With Donor Restrictions	Total
Original donor-restricted gift amount and amounts required to be retained by donor	\$ -	\$ 65,103	\$ 65,103
Portion subject to appropriation for expenditures	-	91,345	91,345
Balance at June 30, 2022	<u>\$ -</u>	<u>\$ 156,448</u>	<u>\$ 156,448</u>

The Arts Council's investment endowment net assets consist of the following as of June 30, 2021:

	Without Donor Restrictions	With Donor Restrictions	Total
Original donor-restricted gift amount and amounts required to be retained by donor	\$ -	\$ 64,968	\$ 64,968
Portion subject to appropriation for expenditures	-	113,357	113,357
Balance at June 30, 2021	<u>\$ -</u>	<u>\$ 178,325</u>	<u>\$ 178,325</u>

Changes in the investment endowment net assets for the year ended June 30, 2022, are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Beginning of year, June 30, 2021	\$ 25,000	\$ 153,325	\$ 178,325
Contributions	-	135	135
Interest and dividends	-	2,564	2,564
Net depreciation in fair value of investments	-	(24,576)	(24,576)
End of year, June 30, 2022	<u>\$ 25,000</u>	<u>\$ 131,448</u>	<u>\$ 156,448</u>

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**  
(continued)

**NOTE J – INVESTMENT ENDOWMENT FUNDS – continued**

Changes in the investment endowment net assets for the year ended June 30, 2021, are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Beginning of year, June 30, 2020	\$ 25,000	\$ 113,237	\$ 138,237
Interest and dividends	-	2,074	2,074
Net appreciation in fair value of investments	-	38,014	38,014
End of year, June 30, 2021	<u>\$ 25,000</u>	<u>\$ 153,325</u>	<u>\$ 178,325</u>

Net assets without donor restrictions are reflected as board endowment and net assets with donor restrictions are reflected as accumulated earnings and appreciation in fair value on the above tables pertaining to the assets held by the Foundation. There were no underwater funds as of June 30, 2022 and 2021.

**NOTE K – PPP LOAN**

On February 8, 2021, the Arts Council secured a second loan in the amount of \$66,500 with PNC Bank (the "Lender") under the Small Business Administration's Paycheck Protection Program ("PPP") that authorized forgivable loans to small businesses. This loan could be used to cover certain expenses during the COVID-19 crisis. The loan amounts would be forgiven as long as the loan proceeds were used to cover payroll costs, benefits, rent, and utility costs over a period specified in the loan document after the loan is made. The loan bore an interest of one percent and matured on February 8, 2026. As of June 30, 2022 and 2021, the outstanding PPP loan balance totaled \$0 and \$66,500, respectively.

The initial PPP loan secured on May 5, 2020, was fully forgiven on March 15, 2021, and the second loan was forgiven on September 30, 2021, and therefore, both loans were recognized as revenue on the statements of activities.

**NOTE L – SUBLEASES**

As per the lease agreement established with the Howard County government, the Arts Council may sublease building space to artists and related organizations. Such space consists of studios, classrooms, a theatre, and meeting rooms, which are subleased to tenants under operating lease agreements with varying terms up to June 30, 2022.

**THE HOWARD COUNTY ARTS COUNCIL, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**  
(continued)

**NOTE L – SUBLEASES – continued**

For the years ended June 30, 2022 and 2021, rent received by the Arts Council under the subleases totaled \$127,124 and \$94,728, respectively.

**NOTE M – RETIREMENT PLAN**

The Arts Council established a retirement savings plan, which covers all eligible employees. Employees are permitted to contribute up to the maximum amount prescribed by law. The Arts Council is required to make dollar-for-dollar matching contributions of up to 3% of compensation for each employee making salary-reduction contributions under the SIMPLE Plan (Savings Incentive Match Plan for Employees). The Arts Council may, however, elect out of this requirement or reduce the contribution amount provided, within a reasonable time before the annual election period. Eligible employees are notified of the decision to make one of the other permissible employer contributions in which the minimum matching contribution may not go below one percent. For the years ended June 30, 2022 and 2021, the Arts Council's contributions to the SIMPLE Plan totaled \$7,300 and \$6,683, respectively.

**NOTE N – SUBSEQUENT EVENTS**

In preparing these financial statements, the Arts Council has evaluated events and transactions for potential recognition or disclosure through November xx, 2022, the date the financial statements were available to be issued. There were no additional events or transactions that were discovered during the evaluation that required further recognition or disclosure.