



September 20, 2019

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

From: Andrew C. Stack, Board Chair

The Columbia Association Board of Directors Meeting will be held on Thursday, September 26, 2019 at 7:00 p.m. at Columbia Association headquarters, 6310 Hillside Court, Suite 100, Columbia, MD 21046.

AGENDA

	5 min.	Page Nos.
1. Call to Order		
(a) Announce Directors/Senior Staff in Attendance		
(b) Reminder that the meeting is being recorded/broadcast		
(c) Inquire if any Board members are attending remotely via phone		
2. Announcement of Closed/Special Meetings Held/To Be Held	1 min.	
3. Approval of Agenda	1 min.	
4. Disclosure of Conflicts of Interest	1 min.	
5. Resident Speakout		
3 Minutes per Individual; 5 Minutes per Group; 1 Minute for Response to Questions		
6. Reports/Presentations – Part One	35 min.	
(a) Financial Reports	(5 min.)	
1. FY 20 1 st Quarter Financial Report		3
2. FY 20 1 st Quarter Financial Statements		4-23
(b) Dashboard and Quarterly Membership Update	(30 min.)	24-32
7. Consent Agenda		
(a) Approval of Minutes – July 25, 2019 BOD Meeting	1 min.	33-36
8. Board Votes	35 min.	
(a) President/CEO's Strategic Initiatives for FY 2020	(20 min.)	
(b) IRS Form 990	(15 min.)	37-65
9. Board Discussion	45 min.	
(a) Climate Emergency Declaration	(30 min.)	66-68
(b) Single Use Plastics	(15 min.)	69-71
10. Chairman's Remarks	3 min.	72-73
11. Reports/Presentations – Part Two	15 min.	
(a) President's Report – See written report – Follow-up questions from the BOD	(10 min.)	74-80
(b) Report from the CA Representatives to the Inner Arbor Trust Board of Directors	(5 min.)	
12. Tracking Forms	5 min.	
(a) Tracking Form for Board Requests		81
(b) Tracking Form for Resident Requests		82

13. Possible New Topics 5 min.
14. Talking Points 2 min.
15. Adjournment – Anticipated Ending Time: Approximately 10:00 p.m.

Next Board Work Sessions and Meeting

Thursday, October 10, 2019 – Board Work Session – 7:00 p.m.

Thursday, October 17, 2019 – Budget Work Session – 7:00 p.m.

Thursday, October 24, 2019 – Board Meeting – 7:00 p.m.

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

CA Mission Statement

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

CA Vision Statement

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



September 20, 2019

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

From: Susan Krabbe, Vice President/CFO

cc: Jackie Tuma, Director of Internal Audit

Subject: First Quarter FY 2020 Financial Report

The Audit Committee will review the FY 20 First Quarter Financial Report at their September 23, 2019 meeting. We anticipate that the committee members will vote to recommend that the Board of Directors be presented with the FY 20 First Quarter Financial Report at that meeting. Each Board member has received via courier the Financial Report. In addition, the link to the Financial Report has been posted as back-up material to the September 26, 2019 Board meeting. The file is too large to post, so to access the report online, go to <http://www.columbiaassociation.org>; then scroll to the bottom of the page and, under "About Us," select "Financials." From the left menu, select "Financial Reports," then "Financial Reports to the Board" and select "FY20 First Quarter" from the list of financial reports posted.

If you have any questions, please let me know.

Columbia Association, Inc.

Financial Statements

July 31, 2019 and 2018

Columbia Association, Inc.

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Columbia Association, Inc.

Statements of Financial Position
July 31, 2019 and 2018
(in Thousands)

Assets

	2019	2018
Cash and cash equivalents	\$ 12,367	\$ 12,007
Accounts receivable, net	8,604	12,550
Prepaid expenses and other assets	2,432	2,599
Risk management fund	6,625	6,477
Workers' compensation fund	3,574	3,513
Property, facilities and equipment, net	136,959	131,134
Intangible assets, net	319	319
Total assets	<u>\$ 170,880</u>	<u>\$ 168,599</u>

Liabilities and Net Assets

Liabilities

Accounts payable and accrued expenses	12,909	13,430
Deferred revenue	<u>5,200</u>	<u>5,340</u>
	<u>18,109</u>	<u>18,770</u>
Term debt		
Term loan, net of deferred financing costs	21,704	23,460
Capital lease obligations	<u>148</u>	<u>288</u>
Total term debt	<u>21,852</u>	<u>23,748</u>
Total liabilities	39,961	42,518
Net assets		
Net assets without donor restrictions	<u>130,919</u>	<u>126,081</u>
Total net assets	<u>130,919</u>	<u>126,081</u>
Total liabilities and net assets	<u>\$ 170,880</u>	<u>\$ 168,599</u>

See Notes to Financial Statements.

Columbia Association, Inc.

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

	2019	2018
Revenue		
Annual charge	\$ 41,997	\$ 40,355
Sport and fitness	7,609	7,088
Community services	1,072	1,148
Communications and marketing	37	35
Open space and facility services	44	159
Village community associations	3	1
Interest income and other	97	73
Unrealized (loss) gain on marketable securities	-	(17)
Total revenue	50,859	48,842
Expenses		
Program services:		
Sport and fitness	8,824	8,417
Community services	2,095	1,869
Communications and marketing	642	616
Open space and facility services	3,966	3,397
Village community associations	1,056	1,357
Total program services	16,583	15,656
Supporting services:		
Administrative	2,563	2,476
Total expenses	19,146	18,132
Increase in net assets without donor restrictions	31,713	30,711
Net assets without donor restrictions, beginning	99,206	95,370
Net assets without donor restrictions, ending	\$ 130,919	\$ 126,081

See Notes to Financial Statements.

Columbia Association, Inc.

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

	Sport and Fitness	Community Services	Communication and Marketing	Open Space and Facility Services	Village Community Associations	Total Program	Administrative	Total
Salary & Wages	\$ 3,947	\$ 1,037	\$ 359	\$ 1,252	\$ -	\$ 6,595	\$ 1,261	\$ 7,856
Annual Performance	1	1	-	-	-	2	9	11
Contract Labor	23	-	-	-	-	23	16	39
Payroll Taxes	336	86	27	92	-	541	89	630
Employee Benefits	358	102	68	252	-	780	209	989
Cost Of Sales	121	2	-	-	-	123	-	123
Operating Supplies/Expenses	489	132	293	119	2	1,035	80	1,115
Insurance	64	9	-	60	11	144	34	178
Fees	199	555	71	696	30	1,551	262	1,813
Rentals	315	46	59	21	-	441	94	535
Taxes	102	1	1	2	1	107	5	112
Utilities	375	23	5	25	2	430	104	534
Repairs & Maintenance	629	23	15	384	9	1,060	337	1,397
Comm. Assoc. Annual Charge	-	-	-	-	745	745	-	745
Share Grant Depreciation	1,497	41	11	969	237	2,755	52	2,807
Allocations	368	37	(267)	94	19	251	11	262
						-		
Total functional	8,824	2,095	642	3,966	1,056	16,583	2,563	19,146

See Notes to Financial Statements.

Columbia Association, Inc.

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

	<u>Sport and Fitness</u>	<u>Community Services</u>	<u>Communication and Marketing</u>	<u>Open Space and Facility Services</u>	<u>Village Community Associations</u>	<u>Total Program</u>	<u>Administrative</u>	<u>Total</u>
Salary & Wages	\$ 3,694	\$ 985	\$ 359	\$ 1,179	\$ -	\$ 6,217	\$ 1,238	\$ 7,455
Annual Performance Incentives	3	-	-	1	-	4	-	4
Contract Labor	-	-	-	-	-	-	-	-
Payroll Taxes	318	82	27	86	-	513	88	601
Employee Benefits	334	99	57	217	-	707	209	916
Cost Of Sales	95	3	-	-	-	98	1	99
Operating Supplies/Expenses	498	109	400	133	1	1,141	95	1,236
Insurance	61	9	-	57	8	135	33	168
Fees	237	408	62	340	177	1,224	179	1,403
Rentals	317	39	57	29	-	442	89	531
Taxes	101	1	-	2	1	105	5	110
Utilities	306	19	5	24	1	355	191	546
Repairs & Maintenance	665	29	21	332	103	1,150	229	1,379
Comm. Assoc. Annual Charge	-	-	-	-	830	830	-	830
Share Grant	-	-	-	-	-	-	-	-
Depreciation	1,344	29	10	885	217	2,485	108	2,593
Allocations	444	57	(382)	112	19	250	11	261
Total functional expenses	8,417	1,869	616	3,397	1,357	15,656	2,476	18,132

See Notes to Financial Statements.

Columbia Association, Inc.

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

	2019	2018
Cash flows from operating activities		
Increase in unrestricted net assets	\$ 31,713	\$ 30,711
Adjustments to reconcile increase in unrestricted net assets to net cash provided by operating activities		
Depreciation expense and amortization	2,807	2,593
Bad debt expense	7	137
Amortization of deferred financing costs	3	3
Loss (gain) on disposal of fixed assets	48	4
Changes in operating assets and liabilities		
Accounts receivable	(5,667)	(9,499)
Prepaid expenses and other assets	(725)	(936)
Accounts payable and accrued expenses	(882)	(2,042)
Deferred revenue	734	816
Net cash provided by operating activities	<u>28,038</u>	<u>21,787</u>
Cash flows from investing activities		
Purchases of investments held by trustees	(3,321)	(4,113)
Proceeds from maturities of investments held by trustees	3,262	4,088
Purchase of property, facilities and equipment	(4,214)	(3,546)
Proceeds from the sale of equipment	-	96
Net cash used in investing activities	<u>(4,273)</u>	<u>(3,475)</u>
Cash flows from financing activities		
Net borrowings (repayments) under line of credit	(11,001)	(5,905)
Net principal payments on capital lease obligations	(47)	(47)
Principal payments on term loan	(449)	(433)
Net cash provided by (used in) financing activities	<u>(11,497)</u>	<u>(6,385)</u>
Net (decrease) increase in cash and cash equivalents	12,268	11,927
Cash and cash equivalents, beginning	99	68
Cash and cash equivalents, ending	<u>\$ 12,367</u>	<u>\$ 11,995</u>
Supplemental disclosure of cash flow information		
Cash paid during the year for interest	<u>\$ 263</u>	<u>\$ 255</u>

See Notes to Financial Statements.

Columbia Association, Inc.

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

Note 1 - Organization and summary of significant accounting policies

Organization

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

Use of estimates in preparing financial statements

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

Cash and cash equivalents

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

Accounts receivable

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

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

Risk management fund

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

Columbia Association, Inc.

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

Workers' compensation fund

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

Investments held by trustees

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

Property, facilities and equipment, net

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

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

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

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

Columbia Association, Inc.

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

Intangible assets

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

Deferred financing costs

Expenses related to the term loan are being amortized using the effective interest method over the term of the respective debt. Accumulated amortization as of July 31, 2019 and 2018 was \$76 and \$63, respectively. Amortization expense for the periods ended July 31, 2019 and 2018 was \$3 and \$3, respectively. Estimated future amortization expense is as follows:

<u>Year ending</u> <u>April 30,</u>	<u>Amortization</u> <u>expense</u>
2020	\$ 9
2021	11
2022	10
2023	9
2024	8
2025 and thereafter	21
	<u>\$ 68</u>

Revenue recognition

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

Rental expense

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

Advertising

The Association uses advertising to promote its programs among the audiences it serves. The costs of advertising are expensed as incurred. Advertising and promotion costs totaled \$185 and \$66 for the periods ended July 31, 2019 and 2018, respectively.

Income taxes

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

The Association adopted the guidance provided in *Accounting for Uncertainty in Income Taxes* on April 1, 2009. Management has determined that the Association has no material uncertain tax positions that would require recognition under the guidance. The federal and state income tax returns of the Association are subject to examination by the IRS and state taxing authorities,

Columbia Association, Inc.

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

generally for three years after they were filed. Net unrelated business income was \$0 for the periods ended July 31, 2019 and 2018.

Functional Allocation of Expenses

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

Reclassifications

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

Subsequent events

The Association evaluated subsequent events through September 10, 2019, the date the financial statements were available to be issued.

Change in Accounting Principle

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

Note 2 - Accounts receivable

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

	2019	2018
Membership fees	\$ 3,025	\$ 3,267
Annual charges	5,977	9,801
Other	515	504
Total accounts receivable	9,517	13,572
Less reserves for abatements and allowance for doubtful accounts	913	1,022
	<u>\$ 8,604</u>	<u>\$ 12,550</u>

Columbia Association, Inc.

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

Note 3 - Investments and other assets

Risk management fund

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

	2019		2018	
	Cost	Fair value	Cost	Fair value
Cash and cash equivalents	\$ 52	\$ 52	\$ 35	\$ 35
Government debt securities	6,447	6,484	6,440	6,401
Accrued interest	89	89	41	41
	<u>\$ 6,588</u>	<u>\$ 6,625</u>	<u>\$ 6,516</u>	<u>\$ 6,477</u>

Workers' compensation fund

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

	2019		2018	
	Cost	Fair value	Cost	Fair value
Cash and cash equivalents	\$ 195	\$ 195	\$ 147	\$ 147
Government debt securities	3,352	3,367	3,352	3,356
Accrued interest	12	12	10	10
	<u>\$ 3,559</u>	<u>\$ 3,574</u>	<u>\$ 3,509</u>	<u>\$ 3,513</u>

Note 4 - Fair value measurements

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

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

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

Columbia Association, Inc.

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

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

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

Trading and available-for-sale securities

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

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

	Fair value measurements using		
	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Total
Government debt securities*	\$ -	\$ 9,851	\$ 9,851

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

	Fair value measurements using		
	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Total
Government debt securities*	\$ -	\$ 9,757	\$ 9,757

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

Columbia Association, Inc.
Notes to Financial Statements
July 31, 2019 and 2018
(in Thousands)

Note 5 – Liquidity

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

Total assets at quarter end	\$ 170,880
Less:	
Prepaid expenses and other assets	2,432
Risk management fund	6,625
Workers' compensation fund	3,574
Property, facilities and equipment, net	136,959
Intangible assets, net	319
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 20,971</u>

Columbia Association has \$20,971 of financial assets available within one year on the statement of financial position date to meet cash needs for general expenditures consisting of cash of \$12,367 and accounts receivable of \$8,604. Accounts receivable consist principally of annual charge balances, which are collateralized by the related property. Accounts receivable also include membership fees, which are uncollateralized and generally have a term of one year. None of the financial assets are subject to any contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position.

In addition, in the event of unanticipated liquidity needs, CA has a line of credit in the amount of \$33,000 of which \$-0- was committed as of July 31, 2019. This line of credit is used to meet liquidity needs.

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

Columbia Association, Inc.

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

Note 6 - Property, facilities and equipment, net

Property, facilities and equipment consist of the following as of July 31, 2019 and 2018:

	2019	2018
Land	\$ 6,533	\$ 6,533
Parks, lakes and related improvements	10,387	10,391
Land improvements	84,659	77,799
Buildings and recreation facilities	136,243	127,803
Furniture, equipment and other	29,097	30,703
Construction-in-progress	5,027	8,806
	<hr/>	<hr/>
Total property, facilities and equipment	271,946	262,035
	<hr/>	<hr/>
Less accumulated depreciation	134,987	130,901
	<hr/>	<hr/>
Property, facilities and equipment, net	<u>\$ 136,959</u>	<u>\$ 131,134</u>

Note 7 - Annual charge

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

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

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

Note 8 - Line of credit

The Association has available an unsecured line of credit with a bank, which, under a loan agreement, is limited to borrowings of \$33,000. The outstanding note bears interest at the lower of the bank's prime rate or LIBOR plus 55 basis points (2.86% and 2.63% as of July 31, 2019 and 2018, respectively) and is due on demand. Additionally, the note bears an unused commitment fee of 10 basis points on any difference between the preauthorized schedule of the projected outstanding balance and the amount of the credit actually used. The Association had \$0-outstanding under the line of credit as of July 31, 2019 and 2018.

Columbia Association, Inc.
Notes to Financial Statements
July 31, 2019 and 2018
(in Thousands)

Note 9 - Term debt

Term loan

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

2020	\$	1,368
2021		1,887
2022		1,957
2023		2,031
2024		2,105
2025 and thereafter		12,424
Total term loan		21,772
Less deferred financing costs, net		(68)
Term loan, net	\$	21,704

Capital lease obligation

The cost and accumulated amortization of equipment under capital leases were \$574 and \$486, respectively, as of July 31, 2019, and \$574 and \$392, respectively, as of July 31, 2018. As of July 31, 2019, the future minimum annual payments under capital leases are as follows:

2020	\$	95
2021		54
Total minimum lease payments		149
Less amount representing interest		(1)
Present value of net minimum lease payments	\$	148

Note 10 - Retirement benefit plan

Substantially all full-time and eligible part-time employees are covered by a defined contribution retirement benefit plan. Contributions are based on 6% of eligible employees' salaries. Employees become fully vested after six years of service. Expenses under this plan were \$336 and \$315 for the periods ended July 31, 2019 and 2018, respectively.

Columbia Association, Inc.

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

Note 11 - Commitments

The Association leases certain facilities and equipment under operating leases. Rental expense, exclusive of these costs, was \$514 and \$505 for the periods ended July 31, 2019 and 2018, respectively.

The Association records rent expense using the straight-line method over the life of the lease terms, which differs from the amount of rent due under the terms of the leases, resulting in a deferred rent payable, of \$497 and \$430, which was included in accounts payable and accrued expenses as of July 31, 2019 and 2018, respectively.

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

2020	\$	1,187
2021		1,610
2022		1,642
2023		1,675
2024		1,708
2025 and thereafter		4,579
Total	\$	<u>12,401</u>

The lease for the headquarters building located on Hillside Court includes a rent abatement for the period September 1, 2015 to July 31, 2016 valued at \$460. Accrued abatements of \$318 and \$354 were included in accounts payable and accrued expenses as of July 31, 2019 and 2018, respectively.

The lease for Haven on the Lake includes a rent abatement for the period September 1, 2014 to August 31, 2015 valued at \$386. Accrued abatements of \$213 and \$248 were included in accounts payable and accrued expenses as of July 31, 2019 and 2018, respectively. The lease also includes a tenant improvement allowance of \$1,378. Accrued allowances of \$896 and \$962 were included in accounts payable as of July 31, 2019 and 2018, respectively. The abatements and allowances are amortized over the life of the lease and are reflected as a reduction of rent expense as reported in the statements of activities.

Note 12 - Postretirement health care

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

Columbia Association, Inc.

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

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

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

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

Columbia Association, Inc.

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

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

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

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

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

Note 13 - Significant estimates

Reserve for general liability self-insurance

Under its general liability self-insurance plan, the Association accrues the estimated expense of general liability claims based on claims filed subsequent to year-end and an additional amount for incurred, but not yet reported claims based on prior experience. Accruals for such costs of \$1,287 and \$1,308 are included in accrued expenses as of July 31, 2019 and 2018. Claim payments based on actual claims ultimately filed could differ materially from these estimates.

Reserve for workers' compensation self-insurance

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

Columbia Association, Inc.

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

Accruals for such costs of \$2,055 and \$2,293 are included in accrued expenses as of July 31, 2019 and 2018, respectively. Claim payments based on actual claims ultimately filed could differ materially from these estimates.

Note 14 - Concentration of credit risk

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

Note 15 - Contingencies

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



September 20, 2019

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

From: Susan Krabbe, Vice President and Chief Financial Officer

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

Re: Dashboard Metrics

The dashboard for the first quarter of FY 2020 is attached. The table below describes the metrics, and notes the data source and date of the measurement. In response to Board member requests, we added the graph described below as “1a” for your consideration, either to replace the existing graph for the first metric or as an addition to the dashboard.

	Metric	Description/Purpose	Data Source	Date of Measurement
1	Net Change in Past Due Membership Accounts	To monitor collections by tracking the trend in membership account dollars over 90 days past due	Spectrum NG reports	As of July 31, 2019
1a	<i>Past Due Membership Accounts</i>	<i>Added in response to Board member requests. Shows actual past due membership accounts</i>	<i>Spectrum NG reports</i>	<i>As of July 31, 2019</i>
2	Net Membership Changes	To monitor member retention/growth by major membership category over time	Spectrum NG reports and sales data collected by the Customer and Member Service Center	Data as of July 31, 2019. This was provided with the FY 20 Q1 financial reports.
3	CA People Productivity = personnel costs divided by non-annual charge revenue	To monitor the revenue production from CA's investment in the work force	Infor (Lawson) reports	Actual data through July 31, 2019
4	Free Cash Flow	To monitor liquidity by tracking cash flow from operations less debt principal payments less paid capital expenditures	Infor (Lawson) reports	Actual data through July 31, 2019
5	Net Assets to Debt Service (should be greater than 1.25:1.00)	To monitor CA's financial condition, in accordance with the terms of existing financing	Infor (Lawson) reports	Actual audited data through April 30, 2019

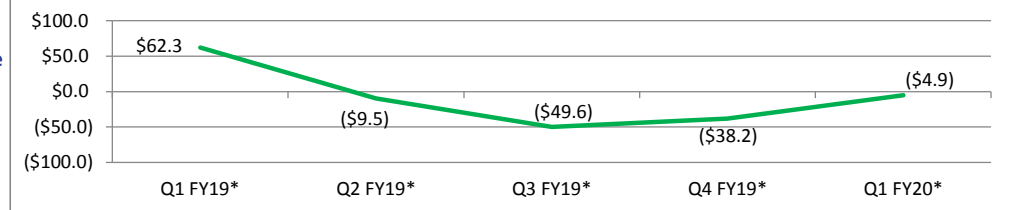
	Metric	Description/Purpose	Data Source	Date of Measurement
6	Total Liabilities to Total Net Assets (should be less than 1.30:1.00)	To monitor CA's financial condition, in accordance with the terms of existing financing	Infor (Lawson) reports	Actual audited data through April 30, 2019
7	Return on Investment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

Dashboard - Metrics 1, 3-7

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

METRIC 1

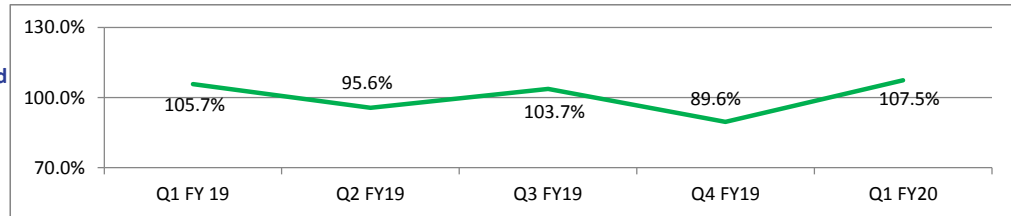
Net Change in Past Due Membership Accounts over 90 Days



*Excludes write-off of balances >120 days

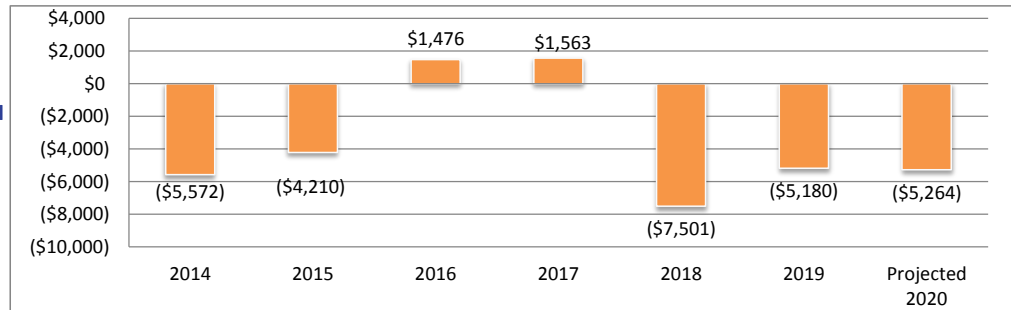
METRIC 3

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



METRIC 4

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



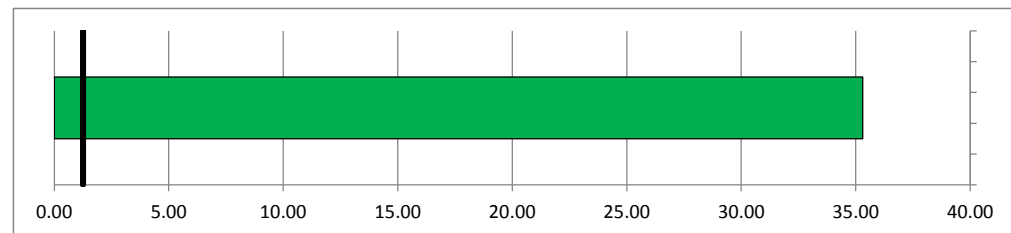
METRIC 5

Audited - As of April 30, 2019

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

\$99,206/\$2,810

Actual 35.30



Should be greater than 1.25 to 1.00 on an annual basis

Dashboard - Metrics 1, 3-7

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

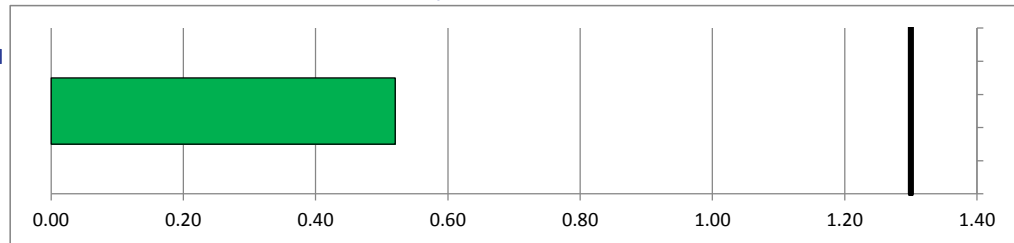
METRIC 6

Audited - As of April 30, 2019

Total Liabilities to Total
Net Assets

\$51,603/\$99,206

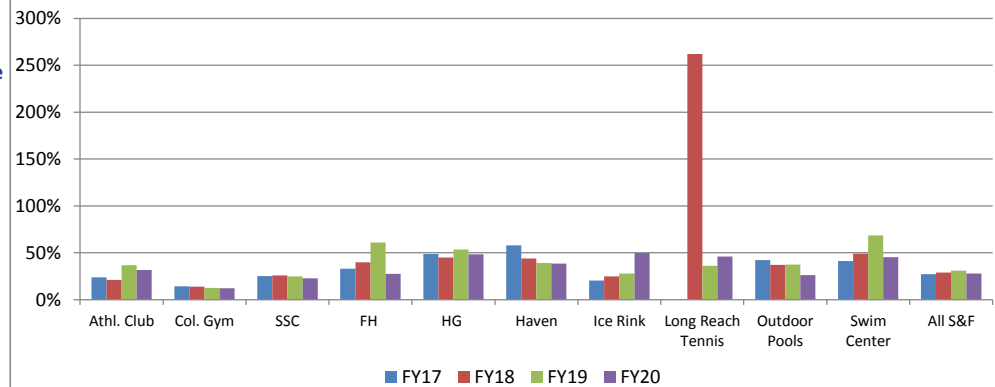
Actual .52



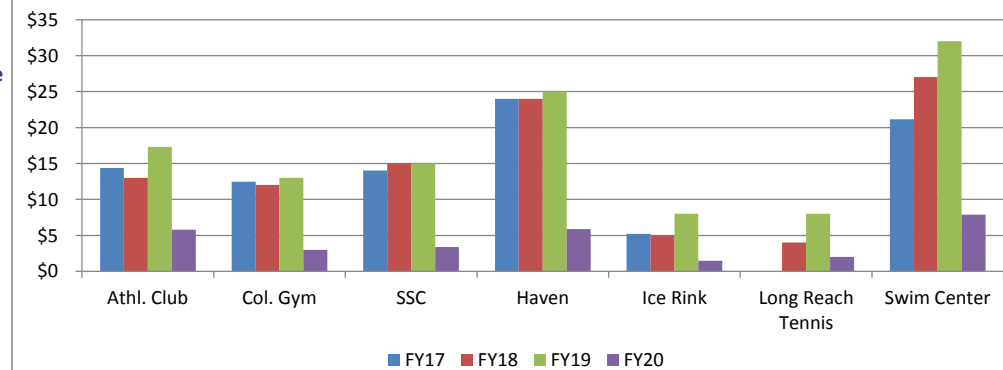
Should be less than 1.30 to 1.00 on an annual basis

METRIC 7

Depreciation and
Repairs & Maintenance
Expense as a % of
Revenue



Depreciation and
Repairs & Maintenance
Expense per Square
Foot

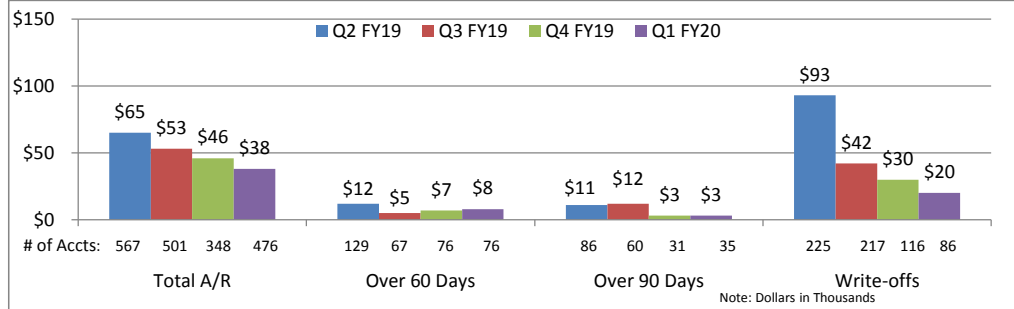


Dashboard - New Metric 1a

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

METRIC 1a

Membership A/R Balance



Advertising Effectiveness Report *FY18 Q2 – FY20 Q1*

New Membership Acquisition

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

	FY18 Q2	FY18 Q3	FY18 Q4	FY19 Q1	FY19 Q2	FY19 Q3	FY19 Q4 ²	FY20 Q1
Investment ¹	\$170,498	\$177,881	\$168,175	\$115,181	\$76,860	\$76,848	\$509,118	\$155,703
Total Page Views: ³ (Membership related)	30,496	44,537	91,147	120,054	67,682 ⁴	67,345	143,400	149,248
Unique Form Submissions ⁵	355	320	376	572	253	817	1108	1210
New Memberships								
CA Fit&Play Memberships beginning FY18	213	173	251	416	234	332	335	519
Other Memberships ⁶	664	714	836	1,506	691	837	851	1546
Total New Memberships	877	887	1,087	1,922	925	1,169	1186	2065
Cost of New Membership Acquisition								
100%	\$194	\$201	\$155	\$60	\$83	\$66	\$429	\$75
90%	\$216	\$223	\$172	\$67	\$92	\$73	\$477	\$84
80%	\$243	\$251	\$193	\$75	\$104	\$82	\$537	\$94
70%	\$278	\$286	\$221	\$86	\$119	\$94	\$613	\$108
60%	\$324	\$334	\$258	\$100	\$138	\$110	\$715	\$126
Average Cost of New Membership Acquisition			FY18				FY19	
100%			\$161				\$158	
90%			\$179				\$176	
80%			\$201				\$198	
70%			\$230				\$226	
60%			\$268				\$265	

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

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

³Total page views numbers were adjusted to include Haven.

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

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

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

Membership Market Share (CA residents only)

FY15-FY20 Q1

Fiscal Year	Columbia Cards A	Columbia Resident Membership B	CA Residential Units C	Market Share (Including Columbia Cards) D=(A+B)/C	Market Share (Excluding Columbia Cards) E=B/C
2015	1,903	13,169	35,439	42.5%	38.4%
2016	2,590	13,021	36,171	43.2%	37.4%
2017	3,336	12,743	36,401	44.2%	36.8%
2018	3,745	12,253	36,401	43.9%	33.7%
2019	4,159	11,791	37,006	43.1%	31.9%
2020 Q1	4,509	12,208	37,006	45.2%	33.0%

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

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

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

Advertising Tactics

Tactics completed in FY20 Q1

Print/DM

- Membership direct mail pieces
- Open House print ads in Columbia Flier and Howard County Times
- Official Visitors/Residents Guide to Howard County

Email Broadcasts

- Purchased lists to specifically geo-targeted audiences

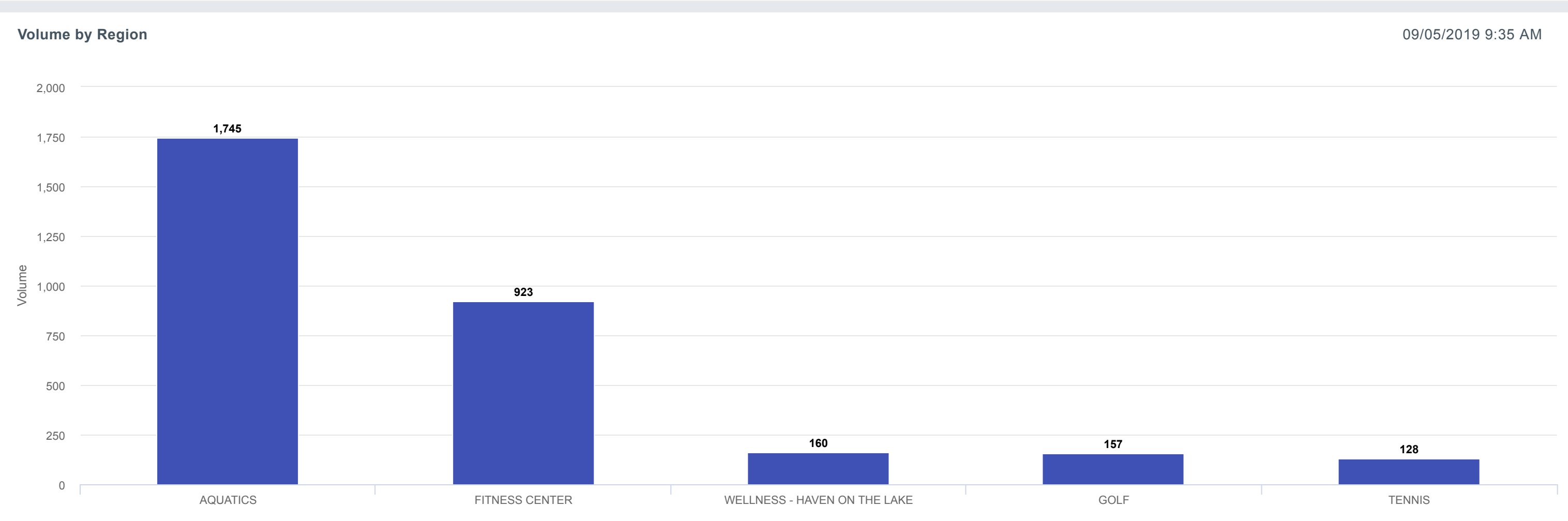
Social Media

- Paid advertising on Facebook, Twitter and Instagram

Online/Digital

- Baltimore Sun ad network digital ads (*also includes ads for Open Houses*)
- CountySportsZone website ads (*stopped after May 2019*)
- Online Activities Guide
- Entercom geo-targeted mobile campaigns
- Pay-per-click ads (*paid search*)
- Digital banner ads through QuantCast, MIQ, Division D, Pandora and Double-click.
Pandora also includes online recorded ads between songs.

n= 160



Quarter over Quarter Takeaways:

NPS: While the renovation disruption drove a slightly lower NPS score as compared to the prior 3 month period (39.8 vs 40.8), we still remain near our all time high.

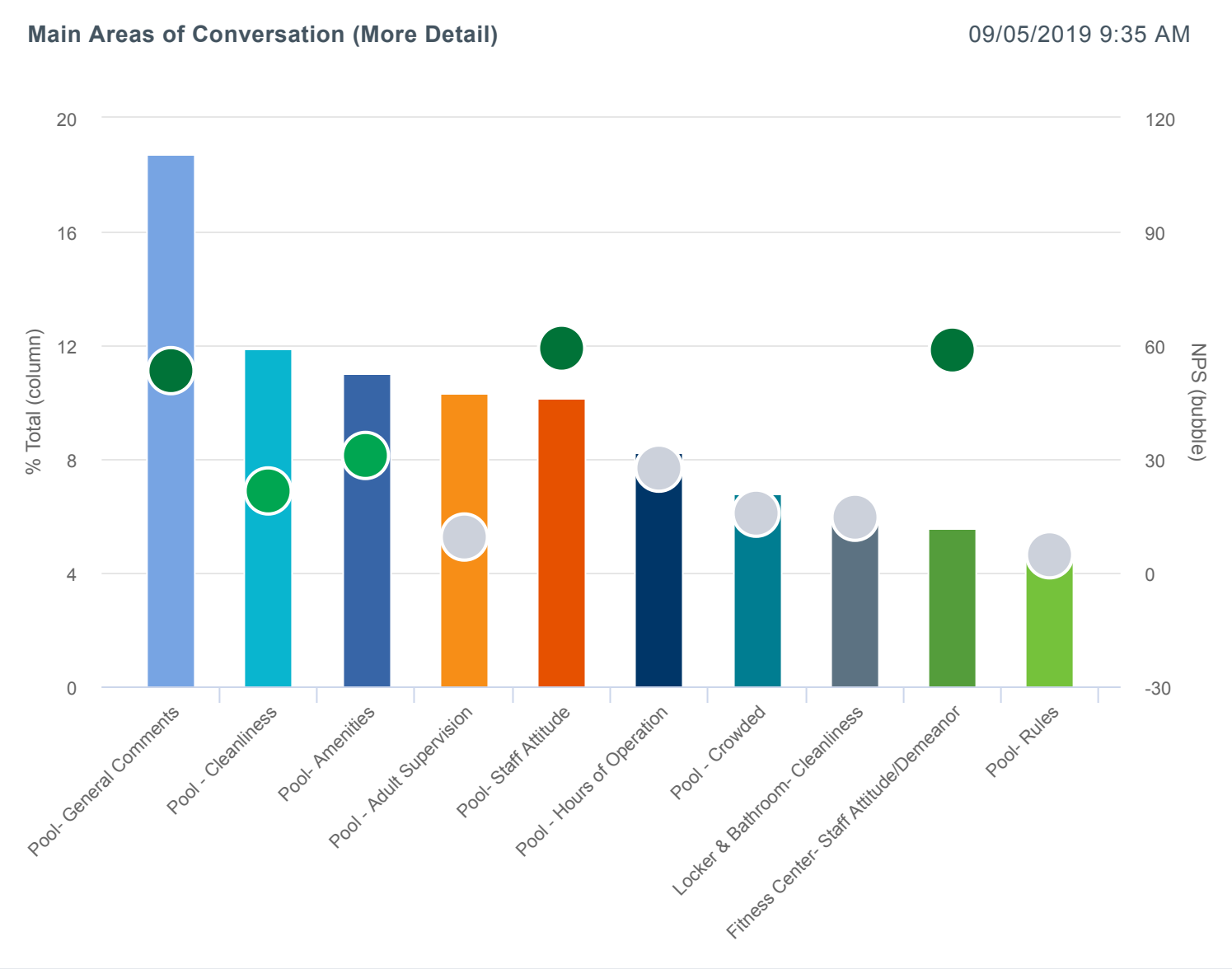
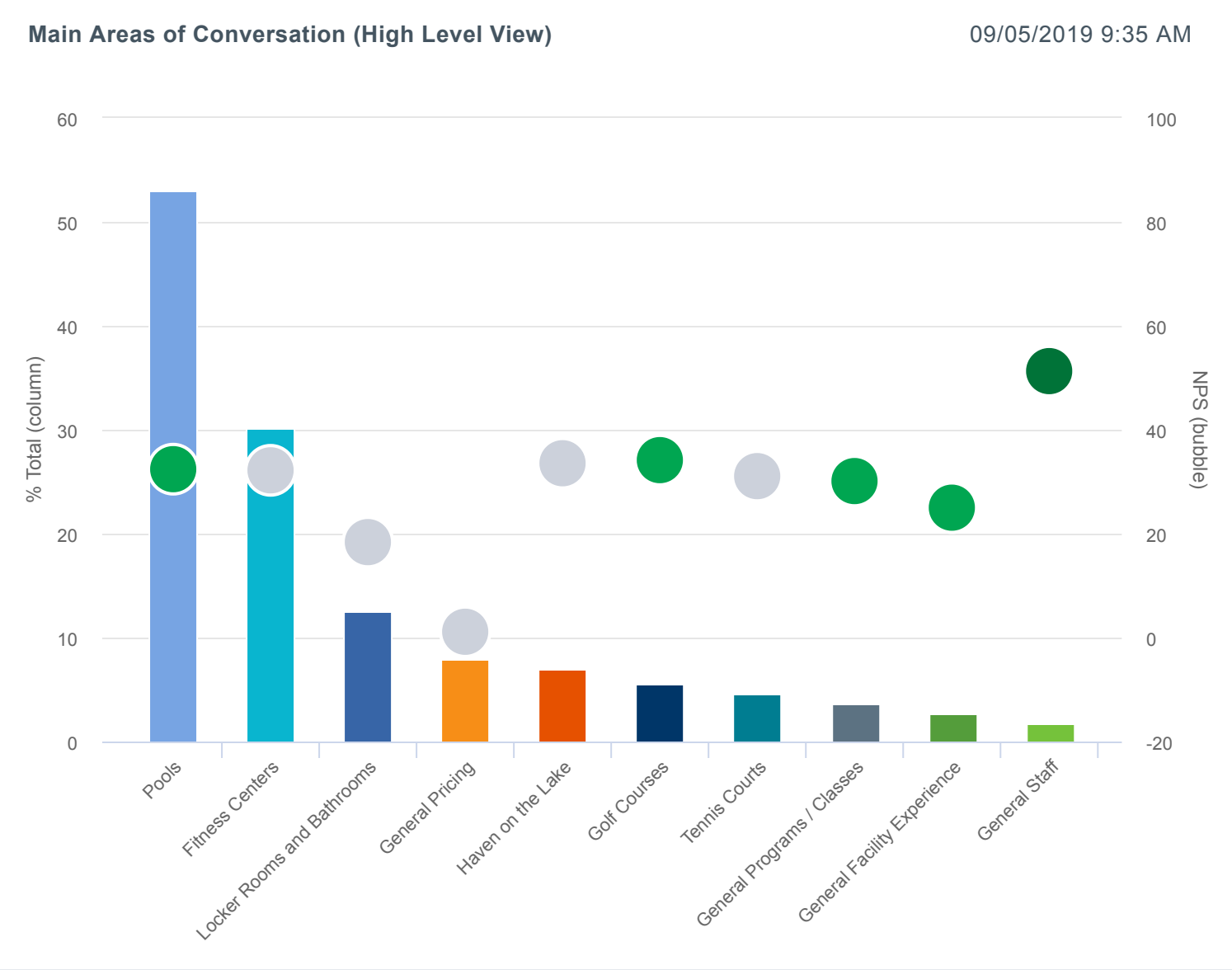
NPS: We saw a slight decrease in the Fitness Club scores but saw increases in Golf, Tennis, Aquatics and Haven on the Lake

NPS: The largest increases in NPS was seen in Tennis with a 10 point increase

Effort: Overall Effort decreased (viewed as easier) as compared to the previous period (-1.38 to -1.2). Top 3 sub-topics for hard effort were lessons, conditions and hours of operation (generally related to class/program times). Top 3 sub-topics for easy effort were maintenance/upkeep, facility locations and staff attitude/demeanor.

Gender: NPS rose about 3 points for both male and female respondents

Age: NPS generally rises as age group increases. 0-24 age group generally focused on pool conditions and cleanliness at Swansfield (positive comments about conditions but also rough teens and foul language) and Macgill's Common pools, 35-44 age group were vocal about condition and cleanliness and conditions at River Hill pool and had high praise for Kendall Ridge pool (highest facility NPS of 85) and the 65+ age group focused on renovations and equipment at Supreme and Columbia Gym and fees and pricing at Hobbit's Glen.



DRAFT
Minutes of the
BOARD OF DIRECTORS MEETING
Held: July 25, 2019

To be approved: September 26, 2019

A meeting of the Columbia Association Board of Directors was held on Thursday, July 25, 2019, at Columbia Association headquarters. Present were Chairman Andy Stack, Vice Chair Virginia Thoms, and members Dick Boulton, Renee DuBois, Lin Eagan, Janet Evans, Alan Klein, Milton W. Matthews (arrived at 8:50 p.m.), Nancy McCord, and Shari Zaret. Also present were CA Vice President/CFO Susan Krabbe and General Counsel Sheri Fanaroff. Rafia Siddiqui was absent.

1. Call to Order: The Board of Directors Meeting was called to order at 7:06 p.m. by Chairman Andy Stack. Mr. Stack announced the directors in attendance and reminded attendees that the meeting is being live-streamed and recorded.

2. Announcement of Closed/Special Meetings Held/To Be Held: none

3. Approval of Agenda

Action: Ms. Thomas moved to approve the agenda. Ms. DuBois seconded the motion, which passed unanimously.

4. Disclosure of Conflict of Interest: none

5. Resident Speakout: none

6. Reports/Presentations – Part One

(a) Financial Reports

1. FY 19 Audited Financial Statements
2. FY 19 4th Quarter Financial Report

Audit Committee member Dick Boulton said the committee met with the external auditors, who gave staff high marks for cooperation and professionalism. The Audit Committee recommends that the Board accept the report.

In response to a question from the Board, Ms. Krabbe said tht future financial documents will be posted in a format that Board members can download.

(b) Dashboard and Quarterly Update on Membership Information

Ms. Krabbe gave an overview of dashboard metrics. In response to Board questions, she said:

- The new membership structure went into effect May 1, 2017.
- From 2015 through 2019 some membership rates rose, others dropped, and some remained unchanged.
- CA does market research comparisons at least annually.
- CA continuously monitors residential development in Columbia and surrounding areas.
- Members were surveyed in 2016, which led to the membership restructure.
- Users of CA camps and other programs are surveyed but the response rate is low.

Sport and Fitness Director Dan Burns gave an overview of Clarabridge survey results. He said the overall Net Promoter Score of 41.2 was the highest to date, with increases in almost every metric. In response to Board members' questions, he said:

- 50 - CA tries to ensure that people aren't surveyed more than once per quarter. Respondents vary by season –
51 during summers, the surveys are done primarily by users of pools and golf courses. During cooler seasons,
52 more users of fitness centers complete surveys.
53 - There have been fewer complaints about the refreshment cart at the golf course.
54

55 7. Board Action

56 (a) Consent Agenda

- 57 1. Approval of Minutes of June 27, 2019 BOD meeting
58 2. Approval of Advisory Committee's Proposed Charges for FY 20
59

60 Both items were approved by consent.
61

62 (b) Board Votes

- 63 1. Budget Parameters, Annual Charge Rate and Cap for the Draft FY 21 Budget

64 Ms. DuBois, who serves on the Audit Committee, spoke about expenses related to Sport and Fitness.
65 Ms. Krabbe noted that the costs of fitness memberships are intentionally lower than they could be in
66 order to enable more residents to join.
67

68 Ms. DuBois asked for figures for the past four years re: how much CA has spent as a result of natural
69 disasters and she requested estimates of how much CA should budget for such expenses.
70

71 Mr. Boulton moved to approve proposed operating and capital budget parameters for FY 21 and FY 22:

- 72 1. \$3 million increase in net assets for operating expenses
73 2. \$15 million for capital expenditures
74 3. Inflation rate threshold of 3%
75 4. Interest rate threshold of 4.5%
76 5. 2.5% to 3% increase in membership rates
77 6. Annual charge rate unchanged at \$0.68 per \$100 of assessed valuation
78 7. Cap of 3.5% on annual assessed valuation increases
79

80 Ms. McCord seconded the motion.
81

82 **Action:** Ms. McCord moved to increase the annual charge rate from \$0.68 to \$0.70. Mr. Klein seconded
83 the motion, which failed. Vote: 2-7-0.

84 For: Ms. McCord and Mr. Klein

85 Against: Mses. Eagan, Evans, DuBois, Thomas, and Zaret; and Messrs. Boulton and Stack

86 Abstain: none

87 **Action:** Ms. Zaret moved to increase the annual charge rate from \$0.68 to \$0.69. Ms. McCord seconded
88 the motion, which failed. Vote: 3-6-0.

89 For: Mses. McCord and Zaret, and Mr. Klein

90 Against: Mses. Eagan, Evans, DuBois, and Thomas; and Messrs. Boulton and Stack

91 Abstain: none

92 **Action:** The Board voted on Mr. Boulton's original motion to approve the budget parameters. The motion
93 passed. Vote: 6-3-0.

94 For: Mses. Eagan, Evans, DuBois, and Thomas; and Messrs. Boulton and Stack

95 Against: Mses. McCord and Zaret, and Mr. Klein

96 Abstain: none
97

98 **(c) Board Discussion**

99 1. Update on Plans to Renovate Supreme Sports Club – Phase 2

100 Mr. Burns presented slides showing progress of renovations, most of which are expected to be completed
101 in September.

102
103 *Mr. Matthews arrived at 8:50 p.m.*

104
105 2. Development Tracker

106 Community Planner Jessica Bellah said the public was given the opportunity to question the Department
107 of Planning and Zoning staff during a meeting last night re: Hickory Ridge Village Center. There are no
108 zoning meetings scheduled for August. In response to Board members' questions, she said:

109 - She will send Board members a link to the Hickory Ridge Village Association website, which lists
110 conditions the village board wants confirmed before they will support the village center redevelopment
111 proposal, including re: apartment building height.

112 - The Fort Knox Columbia Self Storage project listed on the tracker is not a new facility, but a request to
113 reduce the parking setbacks to allow the owner to create an off-street parking area.

114
115 3. Capital Projects and Open Space Updates

116 Open Space and Facilities Services Director Dennis Matthey displayed slides showing replaced
117 boardwalks, renovated pool areas, open space management and community engagement. He also showed
118 a video featuring Landscape Manager Brian Wood. In answer to a Board member's question, he said CA
119 is experimenting with planting perennial plants in some open space areas instead of annuals.

120
121 4. Tying Advisory Committees' Proposed Charges for FY2020 to One or More Strategic Priorities in CA's
122 Strategic Plan for 2020-2024

123 Board members discussed whether advisory committees should have measurable goals linked to CA's
124 strategic priorities, or whether they should focus on making suggestions on things CA should do in
125 furtherance of the strategic plan. Board members agreed to share the strategic plan with the committees
126 for which they are liaisons and encourage the committees to indicate in their annual reports how their
127 activities align with the strategic plan.

128
129 **8. Chairman's Remarks:**

130 Mr. Stack submitted a written report. Ms. Evans noted that the Art Center Advisory Committee meeting was
131 moved to September.

132
133 **9. Reports/Presentations – Part Two**

134 (a) President's Report

135 Milton Matthews submitted a written report.

136
137 (b) Report from the CA Representatives to the Inner Arbor Trust Board of Directors

138 Lin Eagan submitted a written report.

139
140 **10. Tracking Forms**

141 (a) Tracking Form for Board Requests

142 Mr. Klein asked that the list of Board-related policies be shared with all board members.

143
144 (b) Tracking Form for Resident Requests

145
146 **11. Potential New Topics**

147 The "Potential new topics" part of Board meetings may be used to vet topics for future meeting agendas. Criteria
148 need to be set for determining which items get added. All Board members will soon receive a timeline of some
149 of the topics that need to be addressed during upcoming meetings, such as budget deliberations.

150 The Board will consider adding a stretching break during BOD meetings.

151 **12. Talking Points:** The Talking Points were read by Recording Secretary Valerie Montague.

152 **13. Adjournment:** The meeting was adjourned at 10:13 p.m.

153 Respectfully submitted,

154 Valerie Montague

155 Recording Secretary

TO: Columbia Association Board of Directors
FROM: Milton W. Matthews, President/CEO
DATE: 24 September 2019
RE: Strategic Initiatives for President/CEO for Fiscal Year 2020

Strategic Priority No. 2 – Resource Stewardship

Strategic Initiative: Create a framework for a searchable database for Board policies and other documents; map out a process and timeline for the framework; and determine the mechanism or method for uploading and tagging the documentation with searchable keywords.

Searchability should include, but is not limited to, the ability to search by topic, keyword, categorization (e.g. Legal, Policy, Environment), and filtered by date and fiscal year.

Documentation should include a minimum of two years of Board meeting agendas, supporting materials, approved minutes, and active Board policies.

*The outcome would be to complete all associated steps and have the database online by **December 2020**.*

NOTE:

I ask the Board for the opportunity to return during the Board meeting scheduled for 12 December 2019 with action steps and corresponding timelines for this Strategic Initiative. I can foresee the “value add” to the organization of implementing this database, but I am going to need a lot of guidance and help with this effort.

Strategic Priority No. 4 – Leadership Development

Strategic Initiative: Hold an event/forum, with a focus on attracting attendees from across the community to engage them in discussions about and the benefits of a diverse leadership within community groups, including Columbia Association and the village associations.

Action Steps

Action #1 – Determine most logical community partner (s) to join CA in this Strategic Initiative and meet with a representative from each to ascertain willingness to participate in this effort (November 2019)

Action #2 – Finalize plans for the format of the event/forum (January 2020)

*The outcome would be to hold this event/forum in **April 2020**.*

Strategic Priority No. 5 – Advocacy

Strategic Initiative: Retain the services of a consultant or firm with extensive experience in community planning principles and the application of land use and zoning regulations.

The consultant or firm will develop and present information sessions to the CA Board of Directors and staff on possible new techniques and models for the land development and redevelopment process, specific to a master planned community, such as Columbia.

Action Steps

Action #1 – Develop the proposal for professional services (October 2019)

Action #2 – Hire the consultant or firm (January 2020)

Action #3 – Determine the number of information sessions and develop an outline of the content to be covered in each (March 2020)

Action #4 – Schedule information sessions (the first one to be held in May 2020)

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2018**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2018 calendar year, or tax year beginning <u>5/1/2018</u> , and ending <u>4/30/2019</u>	
B Check if applicable:	C Name of organization <u>Columbia Association, Inc.</u> Doing business as _____ Number and street (or P.O. box if mail is not delivered to street address) Room/suite <u>6310 Hillside Court, Suite 100</u> City or town State ZIP code <u>Columbia MD 21046</u> Foreign country name Foreign province/state/county Foreign postal code _____ F Name and address of principal officer: <u>Milton Matthews 6310 Hillside Court, Columbia, MD 21046</u>
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	D Employer identification number <u>52-0823992</u> E Telephone number <u>(410) 715-3000</u> G Gross receipts \$ <u>74,313,407</u> H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number <u> </u>
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (<u>4</u>) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: <u>www.columbiaassociation.org</u>	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	
L Year of formation: <u>1965</u> M State of legal domicile: <u>MD</u>	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>Develops and operates recreation and community facilities; provides community programs and assistance; maintains and develops park land and open space in Columbia, Maryland.</u>			
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	3	10	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10	
	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	1,944	
	6	Total number of volunteers (estimate if necessary)	6	2,766	
		7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b		Net unrelated business taxable income from Form 990-T, line 38	7b	0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 39,420,695	Current Year 41,123,022	
	9	Program service revenue (Part VIII, line 2g)	31,475,418	32,052,383	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-954,851	-819,125	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	283,141	234,240	
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	70,224,403	72,590,520	
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	3,850,249	3,945,919	
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	30,018,784	31,673,638	
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0	
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>0</u>			
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	32,094,449	33,194,133	
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	65,963,482	68,813,690	
	19	Revenue less expenses. Subtract line 18 from line 12	4,260,921	3,776,830	
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 145,495,869	End of Year 150,809,915
		21	Total liabilities (Part X, line 26)	50,127,015	51,603,953
22		Net assets or fund balances. Subtract line 21 from line 20	95,368,854	99,205,962	

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	<u>Mary L. Schwartz</u>				
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2018)

Part III**Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

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

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 29,884,956 including grants of \$) (Revenue \$ 26,264,276)

The Sport and Fitness Department runs a variety of athletic facilities for community use. These facilities include athletic and wellness clubs, golf courses, swimming pools, indoor and outdoor tennis courts, an ice rink and a sports/skate park. In FY19, the department of Sport & Fitness welcomed over 2,500,000 participant visits across 37 facilities. These visits included: 385,000 visits to outdoor pools, 380 youth in the Clipper competitive swim team, 2,400 youth in the summer Columbia Neighborhood Swim League, 1,375,000 visits to our three fitness clubs, 78,000 visits to Haven on the Lake, 275,000 participants in group fitness classes, 45,000 rounds of golf and 700 youth served by the First Tee of Howard County golf program at Fairway Hills, 65,000 visits to the tennis clubs, 195,000 visits to the ice rink and the Annual Kids' Day welcomed over 2,200 visitors to the sports park.

4b (Code:) (Expenses \$ 14,312,020 including grants of \$) (Revenue \$ 777,650)

The Open Space and Facility Services Department maintains community tot lots, pathways, parks, lakes, a RV storage lot and provides landscaping and mowing of these areas for community use. Construction Management completed construction of phase II work at the Columbia Athletic Club, began working on Supreme Sports Club phase I, and completed American with Disabilities Act improvements at the Dasher Green and Hawthorn Outdoor Pools. Capital Improvements completed 14,000 linear feet of widened pathway and replaced multiple pedestrian bridges as well as a number of community tot lots. Watershed Management and Improvements completed various stream stabilization projects, bioretention facilities and rain gardens. Energy Management completed installation of solar PV projects at the Columbia Athletic Club and the Hobbit's Glen Golf Course. A new EV charging station was installed at the Other Barn in Oakland Mills and will complement the 6 existing charging stations currently in place.

4c (Code:) (Expenses \$ 6,545,911 including grants of \$ 720,000) (Revenue \$ 4,789,539)

The Community Services Department operates school age services, a volunteer center, day camps, an art center, a teen center and other program and facilities for community use. In FY 19, Community Services had the following accomplishments: Twenty-two licensed before and after school programs served approximately 2,000 youth daily during the school year; fourteen summer day camps served 963 campers that filled 1,787 spots; free nightly entertainment at the Town Center Lakefront attracted approximately 24,000 participants during the summer months; exhibits, classes camps, workshops, lectures were provided year round totaling 28,000 visits to the Columbia Art Center; the Youth and Teen Center had 16,000 visits; the Multicultural programs offered free World Languages Cafe, International Book Club, and Culture Fests during the year.

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

(Expenses \$ 7,985,846 including grants of \$ 3,327,116) (Revenue \$ 71,427)

4e Total program service expenses **58,728,733**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38 X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 123	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 1,944		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O 3b		X
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		X
b	If "Yes," enter the name of the foreign country: ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966? 9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders 11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c	Enter the amount of reserves on hand 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year 15		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If "Yes," complete Form 4720, Schedule O.			

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 10		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b Enter the number of voting members included in line 1a, above, who are independent	1b 10		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6	X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		X

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

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

Section C. Disclosure

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

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records: ▶
 Columbia Association 410-715-3000
 6310 Hillside Court, Columbia, MD 21046

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Andrew Stack Director	20.00 0.00	X						832		
(2) Gregg Schwind Director	15.00 0.00	X						976		
(3) Virginia Thomas Director	17.00 0.00	X						1,332		
(4) Dick Boulton Director	15.00 0.00	X						1,324		
(5) Janet Evans Director	12.00 0.00	X						1,332		
(6) Lin Eagan Director	15.00 0.00	X						1,476		
(7) Nancy McCord Director	10.00 0.00	X						1,246		
(8) Chao Wu Director	4.00 0.00	X						1,587		
(9) Alan Klein Director	6.00 0.00	X						832		
(10) Shari Zaret Director	15.00 0.00	X						832		
(11) Renee DuBois Director	8.00 0.00	X						0		
(12) Milton W. Matthews President/CEO	45.00 0.00			X				259,283		29,125
(13) Susan Krabbe Vice President/CFO	45.00 0.00			X				222,255		20,578
(14) Mary L. Schwartz Treasurer	45.00 0.00			X				186,707		18,790

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Sheri Fanaroff Secretary	45.00 0.00			X				221,711		40,337
(16) Don Van Deusen Assistant Secretary	45.00 0.00			X				94,645		5,609
(17) Dan Burns Director of Sport & fitness	45.00 0.00				X			174,645		20,124
(18) Michelle A. Miller Director of Community Services	45.00 0.00				X			172,850		12,459
(19) Dennis Matthey Director of Open Space & Facilities Services	45.00 0.00				X			182,760		13,622
(20) Jane Dembner Director of Planning & Community Affairs	45.00 0.00					X		162,677		36,867
(21) Paul Papagijika Controller	45.00 0.00					X		164,895		24,558
(22) Charles Thompson Chief Information Officer	45.00 0.00					X		172,073		18,411
(23) Ronald Meliker Director of Human Resources	45.00 0.00					X		165,930		27,169
(24) Leslie Barnett Assistant Director, Community Services & SNG Oper	45.00 0.00					X		140,275		17,958
(25) Norma Heim Director of Communication & Marketing	45.00 0.00						X	118,434		8,371
1b Sub-total								2,450,909	0	293,978
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								2,450,909	0	293,978

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **37**

- 3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual. **3** X
- 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual. **4** X
- 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person. **5** X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
LEWIS CONTRACTORS 55 GWYNNS MILL COURT OWINGS MILLS, MD 21	CONSTRUCTION	4,483,436
MORGAN KELLER, INC 70 THOMAS JOHNSON DRIVE, SUITE 200 FREDE	CONSTRUCTION	4,156,460
CLOVER ACQUISITIONS P.O.BOX 86 MINNEAPOLIS, MN 55486-2926	LEASING	1,161,573
DLA PIPER US LLP P.O.BOX 75190 BALTIMORE, MD 21275	LEGAL SERVICES	906,872
ENVIRONMENTAL MAINTENANCE 7410 COCA COLA DRIVE, SUITE 114 HANOVER, N	LANDSCAPE MAINT.	778,660
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 59		

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0			
	b	Membership dues	1b	40,866,688			
	c	Fundraising events	1c	0			
	d	Related organizations	1d	0			
	e	Government grants (contributions)	1e	256,334			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	0			
	g	Noncash contributions included in lines 1a-1f: \$		0			
	h	Total. Add lines 1a-1f		41,123,022			
Program Service Revenue			Business Code				
	2a	Membership Income	713940	19,085,922	19,085,922		
	b	Fees for Community Programs	900099	8,337,524	8,337,524		
	c	Tuition and Enrollment	624410	4,493,072	4,493,072		
	d	Other Program Services	423000	135,865	135,865		
	e		0			
	f	All other program service revenue		0			
	g	Total. Add lines 2a-2f		32,052,383			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		329,955	329,955		
	4	Income from investment of tax-exempt bond proceeds		0			
	5	Royalties		0			
	6a	Gross rents	(i) Real	(ii) Personal			
			133,495				
			133,495	0			
	d	Net rental income or (loss)		133,495			
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
			0	230,442			
			0	1,379,522			
	c	Gain or (loss)	0	-1,149,080			
	d	Net gain or (loss)		-1,149,080			
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a	0			
			b	0			
				0			
c	Net income or (loss) from fundraising events		0				
9a	Gross income from gaming activities. See Part IV, line 19	a	0				
		b	0				
			0				
c	Net income or (loss) from gaming activities		0				
10a	Gross sales of inventory, less returns and allowances	a	444,110				
		b	343,365				
			100,745				
c	Net income or (loss) from sales of inventory		100,745				
Miscellaneous Revenue		Business Code					
11a		0				
b		0				
c		0				
d	All other revenue		0				
e	Total. Add lines 11a-11d		0				
12	Total revenue. See instructions		72,590,520	32,382,338	0	0	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations domestic governments. See Part IV, line 21	3,930,919	3,930,919		
2	Grants and other assistance to domestic individuals. See Part IV, line 22	15,000	15,000		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	1,563,710	634,559	929,151	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	24,417,453	20,412,218	4,005,234	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,085,060	813,467	271,594	
9	Other employee benefits	2,534,231	1,986,044	548,187	
10	Payroll taxes	2,073,184	1,727,411	345,773	
11	Fees for services (non-employees):				
a	Management	0			
b	Legal	840,841	272,339	568,502	
c	Accounting	41,322		41,322	
d	Lobbying	186,445		186,445	
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	4,085,715	3,722,029	363,355	
12	Advertising and promotion	849,042	838,562	10,480	
13	Office expenses	3,434,349	3,084,745	349,604	
14	Information technology	838,524	31,159	807,696	
15	Royalties	0			
16	Occupancy	7,683,055	6,817,018	866,037	
17	Travel	137,690	113,088	24,602	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	93,986	64,135	29,851	
20	Interest	942,886	906,844	36,042	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	10,847,323	10,467,448	379,875	0
23	Insurance	656,586	526,602	129,984	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	Vehicle Maintenance	888,945	888,099	846	
b	Open Space/Golf Course Materials & Maintenance	542,538	542,538		
c					
d		0			
e	All other expenses	1,124,886	934,509	190,378	
25	Total functional expenses. Add lines 1 through 24e	68,813,690	58,728,733	10,084,958	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	54,942	1	88,540
	2 Savings and temporary cash investments	13,253	2	10,485
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	3,188,392	4	2,944,712
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0	6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	
	9 Prepaid expenses and deferred charges	1,662,845	9	1,706,906
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 268,483,682		
	b Less: accumulated depreciation	10b 132,883,310	10c	135,600,372
	11 Investments—publicly traded securities	9,964,575	11	10,140,300
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	318,600	14	318,600
	15 Other assets. See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 34)	145,495,869	16	150,809,915	
Liabilities	17 Accounts payable and accrued expenses	15,471,784	17	13,792,071
	18 Grants payable	0	18	
	19 Deferred revenue	4,524,387	19	4,466,298
	20 Tax-exempt bond liabilities	0	20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	22	
	23 Secured mortgages and notes payable to unrelated third parties	24,225,246	23	22,344,992
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	5,905,598	25	11,000,592
	26 Total liabilities. Add lines 17 through 25	50,127,015	26	51,603,953
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	95,368,854	27	99,205,962
	28 Temporarily restricted net assets	0	28	
	29 Permanently restricted net assets	0	29	
	Organizations that do not follow SFAS 117 (ASC958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	0	30	
	31 Paid-in or capital surplus, or land, building, or equipment fund	0	31	
	32 Retained earnings, endowment, accumulated income, or other funds	0	32	
	33 Total net assets or fund balances	95,368,854	33	99,205,962
	34 Total liabilities and net assets/fund balances	145,495,869	34	150,809,915

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI. ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	72,590,520
2	Total expenses (must equal Part IX, column (A), line 25)	2	68,813,690
3	Revenue less expenses. Subtract line 2 from line 1	3	3,776,830
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	95,368,854
5	Net unrealized gains (losses) on investments	5	60,271
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	6
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	99,205,961

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Name of the organization

Columbia Association, Inc.

Employer identification number

52-0823992

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(4) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization Columbia Association, Inc.	Employer identification number 52-0823992
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A Foreign State or Province: Foreign Country:	\$ 256,334	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Columbia Association, Inc.

Employer identification number

52-0823992

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----

Name of organization Columbia Association, Inc.	Employer identification number 52-0823992
--	--

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ 0

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----		----- ----- -----
	For. Prov.	Country	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----		----- ----- -----
	For. Prov.	Country	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----		----- ----- -----
	For. Prov.	Country	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----		----- ----- -----
	For. Prov.	Country	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

Columbia Association, Inc.

Employer identification number

52-0823992

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	0	0
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$

(ii) Assets included in Form 990, Part X ▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2018

HTA

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

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

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

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

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

Part V Endowment Funds.

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

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

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

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Temporarily restricted endowment _____ %

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

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

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	16,920,094		16,920,094
b Buildings	0	130,011,126	65,041,309	64,969,817
c Leasehold improvements	0	5,568,367	2,016,914	3,551,453
d Equipment	0	24,352,082	17,934,673	6,417,409
e Other	0	91,632,013	47,890,414	43,741,599
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				135,600,372

Part VII Investments—Other Securities.

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

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

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes	0	
(2) Line of Credit	11,000,592	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	11,000,592	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

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

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

1	Total revenue, gains, and other support per audited financial statements		1	72,994,156
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	60,270	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	60,270	
3	Subtract line 2e from line 1	3	72,933,886	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	-343,366	
c	Add lines 4a and 4b	4c	-343,366	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	72,590,520	

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

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

1	Total expenses and losses per audited financial statements		1	69,158,428
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	0	
3	Subtract line 2e from line 1	3	69,158,428	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	-344,738	
c	Add lines 4a and 4b	4c	-344,738	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	68,813,690	

Part XIII Supplemental Information.

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

Part X Line 2 The Association adopted the guidance provided in Accounting for Uncertainty

in Income Taxes on April 1, 2009. Management has determined that the Association has no

material uncertain tax positions that would require recognition under the guidance. The

federal and state income tax returns of the Association are subject to examination by the

IRS and state taxing authorities, generally for three years after they were filed.

Part XI Line 2a Unrealized gain/loss on securities (\$60,271) and Rounding \$1.

Part XI Line 4b Cost of Sales \$343,365 and Rounding \$1.

Part XII Line 4b Cost of Sales \$343,365 and Rounding \$1,373.

Part XIII Supplemental Information *(continued)*

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for the latest information.

Employer identification number

52-0823992

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Dorsey's Search Community Assoc 4765 Dorsey Hall Drive Ellicott City, M	52-1020415	C4	284,797				Conducting day-to-day services, covenant
(2) Harper's Choice Community Assoc 5440 Old Tucker Row Columbia, MD 2	52-0993424	C4	384,090				Conducting day-to-day services, covenant
(3) Hickory Ridge Community Associa 6175 Sunny Spring Columbia, MD 210	52-1145609	C4	281,391				Conducting day-to-day services, covenant
(4) Kings Contrivance Community Ass 7251 Eden Brook Drive Columbia, MD	52-1183017	C4	289,525				Conducting day-to-day services, covenant
(5) Long Reach Community Associati 8775 Cloudleap Court Columbia, MD 2	23-7165259	C4	418,957				Conducting day-to-day services, covenant
(6) Oakland Mills Community Associat 5851 Robert Oliver Place Columbia, M	23-7350490	C4	393,334				Conducting day-to-day services, covenant
(7) Owen Brown Community Associati 6800 Cradlerock Way Columbia, MD 2	52-1020415	C4	317,461				Conducting day-to-day services, covenant
(8) River Hill Community Association 6020 Daybreak Circle Clarksville, MD	52-1821283	C4	277,566				Conducting day-to-day services, covenant
(9) Town Center Community Associati 5430 Vantage Point Road Columbia, N	52-1002415	C4	311,993				Conducting day-to-day services, covenant
(10) Wilde Lake Community Association 10451 Twin Rivers Road Columbia, M	52-0997150	C4	368,000				Conducting day-to-day services, covenant
(11) The Inner Arbor Trust 5430 Vantage Point Rd., Suite A Collu	46-2748824	C3	230,000				Conducting day-to-day services, covenant
(12) Downtown Columbia Partnership 10480 Little Patuxent Pkwy #400 Col	90-1031774	C3	200,000				Promote the social welfare of the people
2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table							7
3 Enter total number of other organizations listed in the line 1 table							10

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

HTA

Continuation Sheet for Schedule I (Form 990)

Page 1 of 1

Name of the organization

Columbia Association, Inc.

Employer identification number

52-0823992

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(13) Columbia Festival of the Arts 9190-G Red Branch Road Columbia, MD 2104	52-1599803	C3	110,000				Promote the social welfare of the people
(14) The Community Foundation of Howard County 10630 Little Patuxent Pkwy Suite 315 Columbia, MD 21044	35-1844891	C3	105,000				Promote the social welfare of the people
(15) The Village In Howard P.O. Box 1276 Columbia, MD 21044	46-3369708	C3	25,000				Promote the social welfare of the people
(16) Camp Attaway 9770 Patuxent Woods Dr #303 Columbia, MD 21044	52-1795289	C3	15,000				Promote the social welfare of the people
(17) Community Action Council of Howard County 6751 Columbia Gateway Dr. 2nd Floor Columbia, MD 21044	52-0823083	C3	10,000				Promote the social welfare of the people
(18) -----							
(19) -----							
(20) -----							
(21) -----							
(22) -----							
(23) -----							
(24) -----							
(25) -----							
(26) -----							
(27) -----							
(28) -----							
(29) -----							

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
Spirit of Columbia Scholarships	6	15,000			
1					
2					
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Part I Line 2 Financial Reports are provided by the grantee which are reviewed.

Part III Line 1 Column (b) The Association paid 6 individuals \$2,500 each for the Spirit of Columbia Scholarship.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Columbia Association, Inc.

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Employer identification number

52-0823992

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a Receive a severance payment or change-of-control payment?
- b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a The organization?
- b Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a The organization?
- b Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

X

4b

X

4c

X

5a

X

5b

X

6a

X

6b

X

7

X

8

X

9

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

HTA

Schedule J (Form 990) 2018

Schedule J (Form 990) 2018 Columbia Association, Inc.

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Milton W. Matthews	(i) 241,516	17,768		15,586	16,118	290,988	
	1 President/CEO	(ii)					0	
2	Susan Krabbe	(i) 222,255			13,359	9,665	245,279	
	2 Vice President/CFO	(ii)					0	
3	Mary L. Schwartz	(i) 186,707			11,273	9,631	207,611	
	3 Treasurer	(ii)					0	
4	Sheri Fanaroff	(i) 221,711			13,809	29,079	264,599	
	4 Secretary	(ii)					0	
5	Dan Burns	(i) 174,645			10,664	11,097	196,406	
	5 Director of Sport & fitness	(ii)					0	
6	Michelle A. Miller	(i) 172,850			10,459	3,410	186,719	
	6 Director of Community Services	(ii)					0	
7	Dennis Matthey	(i) 182,760			11,022	4,656	198,438	
	7 Director of Open Space & Facilities S	(ii)					0	
8	Jane Dembner	(i) 162,677			10,338	28,461	201,476	
	8 Director of Planning & Community Af	(ii)					0	
9	Paul Papagijka	(i) 164,895			10,048	16,401	191,344	
	9 Controller	(ii)					0	
10	Norma Heim	(i) 54,464		63,970	4,352	4,984	127,770	
	10 Director of Communication & Marketi	(ii)					0	
11	Charles Thompson	(i) 172,073			10,456	9,983	192,512	
	11 Chief Information Officer	(ii)					0	
12	Ronald Meliker	(i) 165,930			10,022	19,055	195,007	
	12 Director of Human Resources	(ii)					0	
13	Leslie Barnett	(i) 140,275			8,592	10,829	159,696	
	13 Assistant Director, Community Serv	(ii)					0	
14		(i)						
		(ii)						
15		(i)						
		(ii)						
16		(i)						
		(ii)						

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Part I Line 4a Norma Heim - Total severance benefits provided during the year was \$55,626.33.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

Columbia Association, Inc.

Employer identification number

52-0823992

Form 990, Part III, Line 4d: Program Service Expenses: \$5,144,396, Grants and allocations:

\$3,327,116. (\$81,534) Revenue. The Village Community Associations serve residents as a key

source for programs, information, referral service and covenant enforcement, as well as

providing space for meetings and special events (10 village community centers and 14

neighborhood centers).

Form 990, Part III, Line 4d: Program Service Expenses: \$2,841,450, Grants and Allocations: 0,

Revenue: \$152,961. The Communications & Marketing Department informs CA residents about the

activities and financial information of the organization and the Board as well as educates

residents about Columbia's vision, history, and purpose.

Form 990, Part VI, Section B, Line 11b: The 990 is presented to the Audit Committee and

accepted by the Board.

Form 990, Part VI, Section B, Line 12C: The Association's Code of Ethics and Conflicts of

Interest Policy mandates full compliance with the code and an expectation of its Team Members,

Team Leaders, Officers and Directors to foster a culture of transparency, integrity, and

honesty. Complaints are made to the Principal Ethics Official (PEO) who makes an initial

determination of whether an investigation of the allegations in the complaint is warranted.

Form 990, Part VI, Section B, Line 15a/b: Periodically, CA has a compensation study for all

team members to ensure salaries are consistent with market conditions. Also, individual

positions are independently benchmarked to the market as needed.

Form 990, Part VI, Section C, Line 19: The governing documents, conflict of interest policy

and financial statements are available to the public upon request. Additionally the financial

statements and governing documents are on our website.

Form 990, Part XI, Line 9: Rounding \$6.

Name of the organization

Employer identification number

Columbia Association, Inc.

52-0823992

Area with horizontal dashed lines for supplemental information.



Construction and Facilities Management
9450 Gerwig Lane
Columbia, MD 21046
Fax 410-381-0290
ColumbiaAssociation.org

September 19, 2019

Board of Directors
Columbia Association

RE: Climate Emergency Resolution

The enclosed climate emergency resolution establishes and affirms Columbia Association's (CA) efforts to: serve as a leader in the community and the region in promoting clean energy and climate mitigation/adaptation strategies; achieve net zero greenhouse gas (GHG) emissions by 2040; and to regularly report on progress towards these goals. CA staff has reviewed the original draft resolution prepared by the Climate Change and Sustainability Advisory Committee and has provided input relative to its content, including the objectives outlined therein.

Over the past seven years, CA has made significant investments in energy efficiency, renewable energy, and advanced management practices, resulting in national recognition for these initiatives. Building upon these accomplishments, CA is positioned to pursue additional actions, including next steps, to further proclaim our commitment to addressing the threats posed by climate change.

CA staff looks forward to working with all involved parties to advance the objectives of the Climate Emergency Resolution.

**RESOLUTION TO RECOGNIZE A CLIMATE EMERGENCY
AND TO ADVOCATE REGARDING EMERGENCY MOBILIZATION
EFFORTS TO HELP RESTORE A SAFE CLIMATE**

WHEREAS, in December 2015, 196 countries recognized the urgent need to combat the threats posed by climate change, concluding the Paris Agreement to keep warming “well below 2°C above pre-industrial levels” and to “pursue efforts to limit the temperature increase to 1.5°C;”

WHEREAS, in October 2018, the Intergovernmental Panel on Climate Change (IPCC) found that the world is already suffering significant adverse impacts from nearly 1°C of global warming through more extreme weather, rising sea levels, floods, wildfires, and other effects, and the IPCC reported “ . . . that limiting global warming to 1.5°C would require ‘rapid and far-reaching’ transitions in land, energy, industry, buildings, transport, and cities” and that “(g)lobal net human-caused emissions of carbon dioxide (CO₂) would need to fall by about 45 percent from 2010 levels by 2030, reaching ‘net zero’ around 2050;”

WHEREAS, the federal government’s Fourth National Climate Assessment published in November 2018 warned that “(c)limate change creates new risks and exacerbates existing vulnerabilities in communities across the United States, presenting growing challenges to human health and safety, quality of life, and the rate of economic growth;”

WHEREAS, restoring a safe and stable climate requires emergency mobilization on an enormous scale to reach zero greenhouse gas emissions across all sectors, to rapidly and safely remove excess atmospheric carbon, and to avert a climate catastrophe;

WHEREAS, over 1,000 jurisdictions representing some 227 million citizens in 19 countries (including 33 jurisdictions in the United States) have thus far declared a climate emergency;

WHEREAS, Columbia Association’s (CA) mission is to “(e)ngage our diverse community, cultivate a unique sense of place and enhance quality of life,” with a vision in which “CA creates and supports solutions to meet the evolving needs of a dynamic and inclusive community;”

WHEREAS, CA, in recognizing the urgency of tackling the climate crisis, has reduced CA’s greenhouse gas emissions by approximately 55% since 2012, signed the “We Are Still In” declaration supporting the Paris Agreement in October 2017, and formed a Climate Change and Sustainability Advisory Committee (the “Committee”) in 2018;

WHEREAS, CA’s 2019 five-year Strategic Plan includes “Environmental Sustainability” as a strategic priority, with the goal of advancing “Columbia as a leader in environmental sustainability in Maryland” and laying out specific objectives and action steps to advance CA’s climate change mitigation and adaptation efforts, such as reducing energy consumption, supporting clean energy development, conducting a Columbia-wide climate vulnerability

assessment, and implementing sustainable land-use practices and other measures to advance community sustainability;

WHEREAS, CA can bolster its environmental leadership by advancing an ecologically, socially, and economically regenerative economy at emergency speed and by supporting a substantive community mobilization effort in response to the climate emergency;

NOW BE IT THEREFORE RESOLVED, CA acknowledges the findings of the IPCC and the Fourth National Climate Assessment that a climate emergency threatens our community, county, state, region, nation, and the natural world;

BE IT FURTHER RESOLVED, CA commits to supporting a climate emergency mobilization effort to help reverse global warming through appropriate financial, policy, and regulatory initiatives from Howard County, the State of Maryland, and Federal authorities, and initiates efforts to enable CA to achieve net-zero emissions¹ no later than 2040, and puts climate adaptation and resilience measures in place to avoid or reduce the impacts of climate change on CA infrastructure and open space resources.

BE IT FURTHER RESOLVED, CA commits to strengthening community outreach and advocacy efforts to increase awareness among Columbia's individuals, households, businesses, and other stakeholders about the climate emergency and to help catalyze a climate mobilization effort to protect our community's safety and well-being;

BE IT FURTHER RESOLVED, CA urges Howard County, the State of Maryland, the federal government, and other authorities worldwide to also declare a climate emergency, and to launch ambitious climate emergency mobilization efforts in their jurisdictions to help reduce greenhouse gas concentrations and global average temperatures, promote smart and sustainable development, halt the development of new fossil fuel infrastructure, rapidly phase out fossil fuels and the technologies which rely upon them, end greenhouse gas emissions as quickly as possible, promote carbon sequestration in soils and forests, reduce food waste, transition to regenerative agriculture, and promote high-quality, good-paying jobs with comprehensive benefits for those whose livelihoods may be impacted adversely by the transition to a clean energy economy; and,

BE IT FURTHER RESOLVED, CA will maintain climate action as a top priority and, with support in the form of subject matter expertise from the Committee, will continue substantive and quantifiable progress toward the achievement of the objectives and actions in the areas of climate mitigation, adaptation and outreach outlined in the Environmental Sustainability and Outreach section of CA's 5-year Strategic plan, and a report will be provided to the CA Board of Directors at least annually, outlining CA's progress in climate mitigation, recommending additional climate actions, and seeking further CA Board guidance, as appropriate.

September 26, 2019

¹ Scope 1 & 2 greenhouse gas emissions only.

'We do not inherit the earth from our ancestors; we borrow it from our children.'

Various Attributions

GOAL: Discuss the importance of addressessing single-use plastic with the CA board and have board agree to assess CA's use and identify opportunities to reduce or eliminate single-use plastic sources where possible.

Excerpt:

The Age of Plastic – why we need to change

Since the 1950s, the production of plastic has outpaced that of almost every other material. Much of the plastic we produce is designed to be thrown away after being used only once. As a result, plastic packaging accounts for about half of the plastic waste in the world. Most of this waste is generated in Asia, while America, Japan and the European Union are the world's largest producers of plastic packaging waste per capita.

Our ability to cope with plastic waste is already overwhelmed. Only nine per cent of the nine billion tonnes of plastic the world has ever produced has been recycled. Most ends up in landfills, dumps or in the environment. If current consumption patterns and waste management practices continue, then by 2050 there will be around 12 billion tonnes of plastic litter in landfills and the environment. By this time, if the growth in plastic production continues at its current rate, then the plastics industry may account for 20 per cent of the world's total oil consumption.

Most plastics do not biodegrade. Instead, they slowly break down into smaller fragments known as microplastics. Studies suggest that plastic bags and containers made of expanded polystyrene foam (commonly referred to as "Styrofoam") can take up to thousands of years to decompose, contaminating soil and water.

The most common single-use plastics found in the environment are, in order of magnitude, cigarette butts, plastic drinking bottles, plastic bottle caps, food wrappers, plastic grocery bags, plastic lids, straws and stirrers, other types of plastic bags, and foam take-away containers.

Taken from : UN Environment's Single-Use Plastic - A Roadmap for Sustainability, Executive Summary,
https://wedocs.unep.org/bitstream/handle/20.500.11822/25496/singleUsePlastic_sustainability.pdf?isAllowed=y&sequence=1

Types of things CA could look at:

- Use of
 - disposable water bottles at events.
 - balloons at events
 - plastic coffee stirrers
 - plastic lids
 - plastic bags for swimsuits

Proposed Process:

Suggested Steps	Including but not limited to...	Timing
Target the most problematic single-use plastics by conducting a baseline assessment.	Estimates or counts of number of plastic water bottles at events, coffee stirrers, swim bags, etc.	Oct-Nov 2019
Eliminate biggest single-use items. Phase out some that may have larger impacts on users, starting with communication and reasoning behind change.	Whatever is identified in assessment	Once identified
Promote alternatives - look at CA giveaways as an opportunity to provide sustainable alternatives.	Reusable grocery bags, reusable water bottles and coffee cups, wooden stirrers.	Ongoing
Identify and engage key stakeholder groups - see list of potential partners below	Multiple groups in HC, such as HC Conservancy, HC government, Use Less Plastic advocates.	Start Oct 2019
Raise public awareness	Work with partners to raise awareness and encourage behavior modification.	Ongoing
Make sure that there is clear allocation of roles and responsibilities to continue measures.	Assign a CA staff member, create a board committee or reach out to climate advisory committee?	Oct 2019 and ongoing
Monitor and adjust the chosen measure if necessary and update the public on progress.	In one year, compare measures for estimates and actuals, track number of alternatives distributed.	Oct 2020

Adapted from :

https://wedocs.unep.org/bitstream/handle/20.500.11822/25496/singleUsePlastic_sustainability.pdf?isAllowed=y&sequence=1

Groups CA can partner with:

Howard County Conservancy <https://www.hcconservancy.org/take-a-pass-on-plastic/>

Howard County Government

Howard County Indivisible - Environmental Climate Action Team

Less Plastic Please - <https://lessplasticplease.godaddysites.com/>

CA Single Use Plastics Reduction Progress Summary

Columbia Association (CA) has made significant progress in working to eliminate single use plastics in our operations. Single use plastics present numerous environmental challenges from upstream emissions associated with their manufacture to downstream contamination of oceans with plastic debris. CA has worked to reduce plastic usage in our facilities through actions such as installing water bottle filling stations and substituting plastic materials with alternatives that are naturally sourced and/or biodegradable. The information below presents a summary of activities taken by CA to reduce single use plastic consumption.

Bottle Filling Stations

CA has made the installation of bottle filling stations a priority throughout its facilities to support the use of reusable bottles by members.

Biodegradable Coffee/Water Cups

The provision of coffee services and water cups is a common expectation of CA members at our Sport & Fitness facilities. Earlier this year, CA replaced the plastic/foam cups used in this service with a paper biodegradable alternative.

Reusable Plastic Water Bottles and Swim Suit Bags

This fall CA is planning to implement a promotion to members that offers reusable plastic bottles and swim suit bags. This promotion will be accompanied by a messaging campaign around educating members about single use plastics and encouraging them to use the alternatives CA is providing.

Biodegradable Food Service Items

This fall CA's food service cafes will be switching to biodegradable plates and soft drink cups. Examples of the materials being explored include compostable plates and silverware.

CA is prioritizing our effort to eliminate single use plastics from our operations. Sustainable procurement and waste management is a complex subject with many factors to address including functionality, cost, life-cycle environmental impact, and member experience. CA is making progress on this important issue and looks forward to taking further steps to be more sustainable.

September 20, 2019

Chair's Remarks September 26, 2019 CA Board Meeting

<u>Date</u>	<u>Activity</u>	<u>Time</u>
Sept 20 & 21, 2019	CA World Wellness Weekend (see CA website for activities and times)	Various times
Sept 21, 2019	Healthy Hero Run/Walk (Howard Community College); see CA website for additional details	8:00 AM RR
Sept 21, 2019	River Hill Village-Wide Yard Sale	8:00 AM
Sept 23, 2019	Audit Committee meeting	7:00 PM
Sept 25, 2019	Zoning Board hearing on redevelopment of Hickory Ridge Village Center (George Howard Building)-continuation	6:30 PM
Sept 26, 2019	CA Board meeting	7:00 PM
Sept 28, 2019	Hickory Ridge Village-Wide Yard Sale	8:00 AM
Sept 28, 2019	Kings Contrivance Fall Flea Market (Amherst House)	9:00 AM
Sept 28, 2019	CA Bike About (see CA website for details)	9:30 AM
Sept 28, 2019	Owen Brown Community Carnival (Owen Brown Community Center)	2:00 PM
Oct 5, 2019	Supreme Sports Club Grand Reopening Pool Party	10:00 AM
Oct 5, 2019	Oakland Mills Fall Festival (The Other Barn)	11:00 AM
Oct 8, 2019	Solar Coop session (Claret Hall, River Hill)	7:00 PM
Oct 10, 2019	Exploring Columbia On Foot (meet at the People Tree on the Lakefront)	10:00 AM
Oct 10, 2019	Volunteering Made Easy	6:00 PM RR
Oct 10, 2019	Healthy Eating: Ayurveda Style (see website for details)	6:30 PM RR
Oct 10, 2019	CA Board work session	7:00 PM
Oct 21, 2019	Health & Fitness Advisory Committee (Haven on the Lake)	7:00 PM

Oct 23, 2019	Aquatics Advisory Committee (CA Maintenance Facility)	7:00 PM
Oct 26, 2019	Columbia Plein Air Paint Out (see website for details)	10:00 AM

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

On September 13th, CA received a Tourism Partner of the Year award from Visit Howard County Maryland. I was in attendance at the luncheon to receive the award. The luncheon was held in the new Tenable Building. It was very interesting to see the new building, parking garage, fire station, and improvements to the area.

Meetings with the Villages have begun. So far I have visited Town Center, Hickory Ridge, Long Reach, and Kings Contrivance. The Villages have been appreciative of the meetings

Attended a luncheon where plans for the Downtown Columbia Sheraton Hotel were presented. The site is about 6.5 acres and borders Lake Kittamaquundi. There are multiple phases planned. The first phase will double the size of the current tower and will "square" the rounded portion of the building. There will be fewer hotel rooms after the expansion/renovation, a new restaurant, and a roof-top pool overlooking the Lake. The first phase has been approved and groundbreaking is anticipated sometime before the end of this year. Phase 1 should be completed within 18-20 months after groundbreaking. The next two phases include a nine story office building and a new 25,000 square foot conference center. Future phases may include an underground parking garage, a new apartment building, and an indoor tennis/fitness facility.

Attended the first meeting (a kick-off meeting) of the Downtown Columbia Arts & Culture Stakeholder group. Representatives from Howard County State Delegation (Senators and Representatives), Howard County (County Executive, County Council, Parks & Recreation), CA, Downtown Columbia Arts & Cultural Commission, Inner Arbor Trust, Columbia Festival of the Arts, Downtown Columbia Partnership, IMA, Howard County Arts Council, Howard County Community College, and other arts organizations were in attendance. This was the first of 3 meetings planned. It was an opportunity for the stakeholders to meet and discuss items.



SENIOR
LEADERSHIP
TEAM

Milton W. Matthews
President/
Chief Executive
Officer

Susan Krabbe
Vice President/
Chief Financial Officer

Dan Burns
Director of
Sport and Fitness

Sheri Fanaroff
General Counsel

Janet Loughran
Executive Assistant
to the President/CEO

Dennis Matthey
Director of Open Space
and Facility Services

Monica McMellon-Ajayi
Director of
Human Resources

Michelle Miller
Director of
Community Services

Laura Sittler
Chief Marketing
Officer

Chuck Thompson
Chief Information
Officer

Jackie Tuma
Director of
Internal Audit

September 2019

Office of the President/CEO

Columbia Association (CA) was honored by Visit Howard County as one of its Howard County “Partner of the Year” industry award recipients. CA was one of 13 businesses and organizations recognized for their collaboration on arts and cultural events in Downtown Columbia. Awards were presented at Visit Howard County’s annual meeting on 13 September 2019.

Money Magazine ranked Columbia as No. 20 on its “Best Places to Live 2019” list. New criteria, including consideration of any community with more than 50,000 people and the breakdown of communities of 300,000 or more into neighborhoods, were used to determine the rankings. The No. 1 “Best Place to Live 2019” was Clarksville, Tennessee.

Howard Community College (HCC) was recognized as a “Great College to Work For” by The Chronicle of Higher Education for a record 11th consecutive year. With this recognition, HCC became one of only two community colleges (and the only Maryland community college) to have received this prestigious honor every year that community colleges have been eligible.

The President/CEO was one of several Howard County Chamber board and staff members who participated in the Chamber’s first inter-city visit on 15-17 September. The group traveled to Somerset County, New Jersey, an area facing challenges and issues similar to those in Columbia and Howard County. The Chamber representatives met with Somerset County officials to discuss topics such as downtown revitalization, transportation, affordable housing, environmental stewardship, recovery from natural disasters, and improving community health and well-being.

The President/CEO attended a press conference hosted by Howard County General Hospital on 13 August announcing the launch of a new rental housing assistance program designed to ensure opportunities for low- and moderate-income families to live near their workplace in Columbia. The Hospital became the first employer to participate in the “Downtown Columbia Live Where You Work” Program, operated by the Columbia Downtown Housing Corporation. The program, which was created as part of the Downtown Columbia Plan, provides subsidies to workers to improve the affordability of participating rental units, with the cost of the subsidy shared by the employer and the Housing Corporation.

The Howard County Economic Development Authority (HCEDA) began Phase Two of construction on the Howard County Innovation Center. Phase Two involves construction of a new assembly space and lobby on the first floor, as well as the creation of two new classroom spaces, an executive board room, and the renovation of the HCEDA’s administrative offices on the fifth floor.

Administrative Services

Highlights

The CliftonLarsonAllen auditors presented their audit reports to the Audit Committee on 23 July. CA received unqualified, or "clean," opinions on both CA's financial statements and the 401(k) plan financial statements, and only two management letter comments on CA's financials and one deficiency on the 401(k) plan, which are very good results.

During the meeting, the auditors met just with the Audit Committee with no CA staff members present. After that discussion, the Audit Committee chair, Jim Young of Howard County Hospital, shared their praise of our team's hard work, professionalism and cooperation with the outside auditors and the great results. One of the things Jim said that resonated strongly with me is that he noted it is obvious that our team shows up for work every day with CA's best interests at heart. This is what it means to put the mission and the organization before our own personal work interests, and why it matters so much to CA and to me that we are committed to doing our all-out best for CA first.

Time-keeping and payroll through Dayforce, our new HRIS System, went live in July. The purpose of this system is to integrate all of our payroll and human resources information into one system, to provide self service capabilities for our team members and to ultimately move to a paperless environment so that there is more time to focus on our clients and our mission. Additional Dayforce modules are scheduled to release in 2019 and into January 2020 for our team members. The modules and timelines are as follows:

4 October 2019 - Learning and Development
28 October 2019 - Recruiting & On-boarding
4 November 2019 - Benefits Enrollment
13 January 2020 - Performance Management

Training for our team members will be provided to ensure successful use of all of these modules.

Sport and Fitness

Highlights

Golf

On 9 August, Fairway Hills Golf Course hosted the First Tee of Howard County's 18th Annual Golf Tournament sponsored by Chesapeake Systems. The event raised almost \$30,000 for junior golf in the area. Over 100 players enjoyed the new bridge, great course conditions, and Outing Pavilion. More than 20 volunteers and 12 First Tee participants managed the event.

Community Health

The Community Health division's "Healthy Eating" series continued with "Spice Up Your Vegetables." Mary's Land Farm hosted the event which focused on the benefits of spices as presented by Dr. Jyothi Rao (CA Medical Advisory Board member and co-owner of Shakthi Health & Wellness). Chef Kia Gibian (WildeThyme Catering) demonstrated the preparation of recipes, with 70 guests enjoying samplings of the dishes.

Tennis

On Saturdays from 6 September until the first week of November, approximately 50 junior tennis players are assembling at Wilde Lake Tennis Club for the 1st Annual Fall Season of Junior Team Tennis. Matches are from Noon - 2 p.m. weekly, weather permitting. This event challenges the skills of the players in a fast format team setting.

Supreme Sports Club

Supreme Sports Club opened the newly renovated upper locker rooms and pool on Monday, 16 September. Both spaces have a fresh, modern look, with the upper locker rooms featuring individual showers. Renovations continue in the arena and on the main fitness floor.

Opportunities

The sales team recently negotiated a corporate membership for Medstar Health. This provides us an excellent marketing tool to use when meeting with other companies moving into the new office spaces in Downtown Columbia.

Challenges

We continue to work to create a strong member experience while improving the facilities for our members during the Supreme Sports Club renovations.

Planning and Community Affairs

Highlights

Staff from the Office of Planning and Community Affairs collaborated with Howard County's Office of Transportation on several transportation initiatives, proposals, and opportunities in the County.

- Continue to partner in the efforts to implement a Complete Streets policy and ultimately contribute to a rewrite and update of the Design Manual.
- Contribute input on development of an e-scooter policy in anticipation of private businesses setting up electric scooter sharing operations in the County.
- Participate in the feasibility study and concept planning for various shared use paths around the County.

Staff from the Office of Planning and Community Affairs reviewed draft plans, commented on development proposals and attended planning related public meetings for initiatives throughout the Columbia community and environs.

- Continued to track the redevelopment proposals for the Hickory Ridge Village Center. The Zoning Board is currently holding hearings on the proposal and it is anticipated their discussions will continue for several more meetings.
- Staff is closely monitoring and reviewing submittals for the Lakefront North development proposal by Howard Hughes Corporation.
- Staff updated the [Development Tracker](#), which provides information on development related meetings and submitted proposals for sites in and near Columbia. This is revised at least monthly and is available on-line at <http://bit.ly/developmenttracker>.

Open Space and Facility Services

Community Improvement and Capital Projects

Highlights

Long Reach – Rebuilt boardwalk LRBR-36.

Owen Brown – Installed new swings at tot lot OB-12.

Town Center – Rebuilt the center island at Oakland Manor. The project included installation of new paver parking areas, new irrigation, grading, sodding, and planting new trees and shrubs.

Kings Contrivance – Paved and backfilled 4,620 linear feet of pathway.

Supreme Sports Club - Phase 1A of the renovations was completed, which included locker room reconstruction and natatorium upgrades. Work has begun on the next three phases of upgrades, which include new roofing over the south wing of the facility, cardio and fitness room renovations, and renovations to the arena area.

Ice Rink – Phase III of facilities improvements was completed and the Ice Rink opened on schedule.

Athletic Club – Tennis Center improvements were completed and the center reopened on schedule, with refinished courts and line striping, new nets, and screen curtains.

Challenges

Overall construction activity in the greater Baltimore-Washington region continues to absorb more contractor resources than are available, increasing the cost of work and extending construction timelines.

Energy Management

Highlights

A 20 kilowatt solar photovoltaic (PV) system was installed on the roof at Kahler Hall which will provide approximately 20% of the annual electricity usage at the facility. Planning for solar PV projects at Slayton House, Long Reach Tennis Club, and Swim Center continued with installation expected later this year. High efficiency LED pole lights were installed at the Lake Elkhorn dock pathway resulting in energy savings and improved light quality.

A community energy meeting is planned for 8 October in the village of River Hill. And another dehumidifier/window AC unit recycling event is being planned with BGE at the Sports Park on 16 November.

Opportunities

Howard County recently announced aggressive energy and climate goals that may offer potential collaboration on sustainability projects. Columbia Association is considering a promotional partnership with Baltimore Gas and Electric to increase participation in their Quick Home Energy Checkup program for residents.

Open Space Operations

Highlights

Landscape Services kicked off the fall planting season at Kennedy Gardens earlier this month by planting 1,000 perennial plugs that will be enjoyed by the human, avian and insect visitors next year.

Challenges

Tree limbs and logs remain along some pathways in the Villages of River Hill and Kings Contrivance from the recent tornado and subsequent storm damage. We are working through the priorities; however, it will take several additional weeks to safely remove all of the debris.

Opportunities

County Executive Dr. Calvin Ball recently announced a County initiative to become a Bee City. CA was represented at the event and will have representation on the County's Pollinator committee. We are currently planning lawn alternative test/demonstration plots using several different combinations of plant species with the goals of reduced mowing and increased pollinator habitat while balancing the use and aesthetics of open space.

Watershed Management and Open Space Enhancements

Highlights

CA staff, in partnership with volunteers from the Community Ecology Institute (CEI), finished the last of six pollinator gardens in open space in August. CA staff and volunteers from CEI will conduct maintenance and plant replacement when needed.

Staff presented Bugs That Bite at the Repair Cafe and Skill Share on 7 September.

Construction is complete on the two bioretention facilities built in open space behind the Faulkner Ridge Townhomes in Wilde Lake.

Challenges

Obtaining funds for rain gardens that fall outside of the current rain garden grant program continues to be a challenge.

Community Services

Highlights

Jennifer Harding, a Maryland native who recently moved back from Katy, Texas, joined Columbia Association as the new School Age Services Operations Director. While in Texas, she was the Senior Director of Youth Development for the YMCA of Greater Houston. Jennifer also is an alumnus of UMBC with 18 years of experience in childcare.

Columbia Art Center participated in the Howard County Police National Night Out Kick-Off Neighborhood Party on Tuesday, 6 August in Long Reach. The Art Center team provided family art activities, raffle drawings, and give-aways. More than 45 people of all ages visited the activities tables, including eight new residents. Columbia Art Center also provided a selfie station in front of a handcrafted butterfly mural, which was popular with the youth and teens.

Volunteer Center Serving Howard County collaborated with Prepare for Success and Columbia Association by posting signs in CA facilities and promoting the collection of school supplies for local students in need. CA's Fun Committee turned the collection into a competition to encourage giving.

Pam Simonson, Volunteer Center manager, was appointed chair of the Association of Community Services (ACS) Education and Professional Development Committee. The committee supports ACS programming to strengthen and enhance personal and organizational skills to improve service(s) in the community.

Columbia Community Exchange (CCE) Time Bank presented a Service Dog Therapy Dog Seminar on 22 August at The Barn. Fifteen people attended the session, which was led by a Time Banker who discussed the laws, training and public access for service animals, therapy dogs and emotional support animals. It was the second session offered on the topic.

Columbia Art Center Galleries is hosting its annual Faculty/Student exhibition from 12-29 September. The show features 160 artworks by 55 teachers and students, including ceramics, paintings, photographs, drawings, fiber, glass, jewelry, mixed media, and more. The show is being held as part of the Howard County Arts Council's Road to the Arts.

Opportunities

Columbia Archives invites the community to participate in the 19th annual Columbia Archives [BikeAbout](#) on 28 September — a free, fun and informative tour spotlighting Columbia's history and the connectivity of its pathway system. This year, participants will ride on a well-marked, family-friendly, easy six-mile route that begins and ends at the Long Reach Village Center. This year's theme — Village Voyage — will enable participants to learn and enjoy the pathways within the village of Long Reach and discover historically exciting aspects of the Columbia story. We also have some new features this year, including a drumline performance, an art activity stop, and a soccer demo.

The BikeAbout will begin at 9:30am, with riders able to start up until 10am and complete the ride by noon.

Columbia Archives has partnered with the Downtown Columbia Arts and Culture Commission, owners of the Merriweather Post Pavilion, to honor archives history month with an event on Friday, 18 October entitled ***"Music and Memories: Recording the Community's Legacy."*** The event, which will be held from 4:00-8:00 p.m. in the backstage areas of Merriweather Post Pavilion, will celebrate the storied histories of Columbia and its beloved — and renowned — concert venue.

Interactive stations will provide opportunities to share memories of Columbia as well as to speak with individuals and organizations committed to preserving Columbia's legacy. The archives will also encourage participants to donate their Merriweather memories for preservation in Columbia Archives.

Communications and Marketing

Highlights

Our biggest accomplishment in this time period was the launch of CA's new website. Communications about the launch began in late July and continued through the rest of August. The new website, which went live on August 19, is easier to navigate, more intuitive, has a brand new events calendar and a

fresh, new look. Interest in the website was high; the email announcing the new site had the highest recorded click-through link (of nearly 2,100 click-throughs), driving traffic to CA's homepage.

We supported leads for CA and Haven memberships with digital banner ads, paid search ads, social media, and Pandora radio. With an additional objective of increasing daily round play while also promoting golf memberships, we advertised the ForeLess special offer at Fairway Hills Golf Club through a campaign that combined targeted eblasts with digital banner ads. The banner ads targeted golfers in Howard County as well as visitors to competing golf clubs in the area. Results were positive, with nearly 11,000 emails opened and 1,327 clicks to the ForeLess webpage to obtain the voucher.

In August, we tried a new tactic to increase awareness and leads for memberships, in particular with a younger demographic. We offered a special incentive — a chance to win a Lululemon gift card — if people became a lead and activated their free pass in one of our fitness clubs or at Haven. The initiative was promoted via social media and reached more than 44,000 people. Leads were strong, with more than 200 for the three weeks the promotion was live. Membership results will be evaluated in late September to determine the overall effectiveness.

Our digital leads grew 501% in August 2019 compared to a year ago and up 119% compared to July 2019. We held our second Instagram takeover in late August, which followed a day in the life of one of our personal trainers. This second takeover saw engagement increases since the first one held in July (7,800 total impressions vs. 4,800).

Challenges

While CA's new website has launched, we will continue to optimize it with fresh copy, image updates, and search engine optimization (SEO) efforts. The team is evaluating and taking action on many of the internal reviewers' comments and corrections needed.

CA in the News

Recent coverage in the media included mentions of a pair of Columbia Art Center events (the Student/Faculty Exhibition and Pet Portrait Paint Night) in the Columbia Flier and OurCommunityNow.com, respectively; mentions of CA's pickleball courts in a Baltimore Sun article about the sport; a feature about Long Reach Tennis Club's construction on ForConstructionPros.com; and a mention of Haven on the Lake's free outdoor yoga class in the Howard County Beacon.

Thought of the Month

"Every attempt to reach new milestones holds opportunities for us to learn, adjust, and progress."

Jim Bridenstein
NASA Administrator

Board Request Tracking Log
FY 20
As of September 20, 2019

	A	B	C	D	E	F
1	<u>Originator</u>	<u>Issue/Task Description</u>	<u>Origination Date</u>	<u>Assigned To (Department)</u>	<u>Due Date</u>	<u>Resolution</u>
2	Shari Zaret	Would like a copy of the policy on easements	4/25/2019	General Counsel	5/25/2019	E-Mail sent 5/24/2019
3	Ginny Thomas	Please provide a legal opinion on the flooding issue on May Day Court	5/7/2019	General Counsel	5/31/2019	E-Mail sent 5/22/2019
4	Ginny Thomas	Request to coordinate a group of tennis and pickleball players to analyze the court usage issues	2/5/2019	President's Office	6/30/2019	President/ CEO spoke with Ms. Thomas
5	Dick Boulton	Questions from Dick Boulton re: grants in his e-mail dated 5-15-19	5/16/2019	Community Services	6/16/2019	E-mail sent 6/3/2019
6	Andy Stack	Please send the Design Advisory Panel (DAP) comments re: the apartments in Dorsey's Search along Route 108 to the BOD when they become available	05/24/19	Planning and Community Affairs	When Available	E-mail sent on 7/19/2019
7	BOD	Provide BOD members with the link to the Maryland Homeowners Association Act	6/13/2019	General Counsel	7/13/2019	E-mail sent 6/14/2019
8	BOD	Share the list of Board-related policies with Messrs. Boulton and Stack and Ms. Zaret	6/13/2019	General Counsel	7/31/2019	Materials shared on 7/31/2019
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Resident Request Tracking Log
FY 20
As of September 20, 2019

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