



September 21, 2018

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

From: Andrew C. Stack, Board Chair

**The Columbia Association Board of Directors Meeting will be held on Thursday, September 27, 2018 at 7:00 p.m. at Columbia Association headquarters, 6310 Hillside Court, Suite 100, Columbia, MD 21046.**

### AGENDA

- |   |                  |
|---|------------------|
| 1. Call to Order  | <b>5 min.</b>    |
| (a) Announce Directors/Senior Staff in Attendance   |                  |
| (b) Remind people of meeting being recorded/broadcast   |                  |
| (c) Read Five Civility Principles   |                  |
| 2. Announcement of Closed/Special Meetings Held/To Be Held  | <b>1 min.</b>    |
| 3. Approval of Agenda   | <b>1 min.</b>    |
| 4. Disclosure of Conflicts of Interest  | <b>1 min.</b>    |
| 5. Resident Speakout<br><b>3 Minutes Per Individual; 5 Minutes per Group; 2 Minutes for Response to Questions</b> |                  |
| 6. Chairman's Remarks   | <b>3 min.</b>    |
| 7. Board Vote – Patuxent Branch Trail Easement Request from Howard County   | <b>15 min.</b>   |
| 8. Reports/Presentations  | <b>50 min.</b>   |
| (a) President's Report – See written report – Follow-up questions from the BOD                                    | <i>(10 min.)</i> |
| (b) Report from the CA Representatives to the Inner Arbor Trust Board of Directors                                | <i>(5 min.)</i>  |
| (c) Financial Reports   | <i>(5 min.)</i>  |
| 1. FY 19 1 <sup>st</sup> Quarter Financial Report   |                  |
| 2. FY 19 1 <sup>st</sup> Quarter Financial Statements   |                  |
| (d) Dashboard   | <i>(30 min.)</i> |
| 9. Budget Testimony – Village Community Associations and Other Community Stakeholders                             | <b>30 min.</b>   |
| 10. Board Action  |                  |
| (a) Consent Agenda  | <b>1 min.</b>    |
| 1. Approval of Minutes – July 26, 2018 BOD Meeting  |                  |
| 2. Approval of Minutes – July 26, 2018 Closed BOD Meeting   |                  |
| 3. Approval of Minutes – June 28, 2018 Closed BOD Meeting   |                  |
| 11. Board Votes   | <b>20 min.</b>   |
| (a) Approval of IRS Form 990  | <i>(10 min.)</i> |
| (b) Resolution regarding Council Bill 70-2018: Zoning Council   | <i>(10 min.)</i> |

- |  |                |
|--|----------------|
| 12. Board Discussion   |                |
| (a) Howard County Phase 2 Land Development Regulations Assessment (2 <sup>nd</sup> discussion). Presentation by Ms. Marsha McLaughlin  | <b>40 min.</b> |
| 13. Tracking Forms   | <b>5 min.</b>  |
| (a) Tracking Form for Board Requests   |                |
| (b) Tracking Form for Resident Requests  |                |
| 14. Talking Points   | <b>2 min.</b>  |
| 15. Entertain a motion to hold a closed meeting of the CA Board of Directors on September 27, 2018 under the Maryland Homeowners Association Act Section 11B-111(4)(i), Discussion of matters pertaining to employees and personnel; and (4)(iii), Consultation with legal counsel on legal matters. | <b>1 min.</b>  |
| 16. Entertain a motion to hold a closed meeting of the CA Board of Directors on October 11, 2018 under the Maryland Homeowners Association Act Section 11B-111(4)(iii), Consultation with legal counsel on legal matters.  | <b>1 min.</b>  |
| 17. Entertain a motion to hold a closed meeting of the CA Board of Directors on November 27, 2018 under the Maryland Homeowners Association Act Section 11B-111(4)(i), Discussion of matters pertaining to employees and personnel.  | <b>1 min.</b>  |
| 18. If the motion to hold a closed meeting on September 27, 2018 is approved, move to a closed meeting.<br>If the motion is not approved, adjourn the meeting.   |                |

*(Anticipated ending time of the open meeting is 10:10 p.m.)*

**Next Board Work Session and Meeting**

**Thursday, October 11, 2108 – Board Work Session – 7:00 p.m.**

**Thursday, October 25, 2018 – 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**

Working every day in hundreds of ways to make Columbia an even better place to live, work, and play.

**CA Vision Statement**

Making Columbia the community of choice today and for generations to come.

September 21, 2018

## Chair's Remarks September 27, 2018 CA Board Meeting

<u>Date</u>	<u>Activity</u>	<u>Time</u>
Sept 22, 2018	Kings Contrivance Fall Flea Market	9:00 AM
Sept 24, 2018	Youth & Teen Center Open House	6:00 PM
Sept 27, 2018	Exploring Columbia on Foot - Long Reach	10:00 AM
Sept 27, 2018	CA Board meeting	7:00 PM
Sept 28, 2018	Wine tasting - Hickory Ridge	7:30 PM RR
Sept 29, 2018	Columbia Bike-About (see website for details)	9:30 AM RR
Sept 29, 2018	River Hill Watershed Palooza	Noon RR
Oct 6, 2018	Oakland Mills Fall Festival	11:00 AM
Oct 7, 2018	5th Annual Discover Downtown Columbia 5K	9:00 AM RR
Oct 7, 2018	Gala & Reception: 5th Annual Erase Hate Through Art (Art Center)	1:00 PM
Oct 11, 2018	Exploring Columbia on Foot - Oakland Mills	10:00 AM
Oct 11, 2018	CA Board work session	7:00 PM
Oct 13, 2018	Dog Day at Columbia Dog Park	10:00 AM
Oct 14, 2018	Howard Community College 5K Challenge Race	8:00 AM RR

RR = Registration Required

Dick and I visited the River Hill Village Board as part of our annual visit to the Villages. During October, we will visit 7 Villages (WL, HC, KC, DS, HR, LR, OM). The remaining 2 villages will be visited in November (TC & OB).



September 20, 2018

To: CA Board of Directors  
Milton W. Matthews, President and CEO

From: Dennis Matthey, Director Open Space and Facility Services  
Albert Edwards, Assistant Director Open Space and Facility Services

CC: Susan Krabbe, Vice President and CFO

Re: Patuxent Branch Trail Easement Request Resolution

Attached is a copy of the Patuxent Branch Trail Easement Request Resolution. Staff finds the plan technically complete and recommends approval of the easement pending CA Board review and approval of the pathway orientation and subject to staff review of the final construction documents and legal agreements.

Board members discussed the Howard County Patuxent Branch Trail easement request at the July 26, 2018 Board of Directors meeting. The motion on which the board will vote is:

“That the CA Board of Directors approve the easement request from Howard County associated with the Patuxent Branch Trail subject to staff review of the final construction documents and legal agreements.”



## Easement Request Form

Date: 9/19/2018

Easement Grantee: Howard County

Project Name: Patuxent Branch Trail

### Proposed Easement Location:

Village of King's Contrivance; Open Space lot 281 and 299 on the South side of Old Guilford Rd

### Purpose of Proposed Easement:

To construct a section of public multi-use pathway connecting with the existing Patuxent Branch Trail

### Alternatives to Proposed Easement:

Continuing to route the pathway through Old Guilford Rd

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

no residents will be impacted during the construction of the easement. All trail users will gain safety benefits by moving the trail out of the roadway

### Additional Notes:

### Contact Information

Name: Al Edwards

E-mail: [albert.edwards@columbiaassociation.org](mailto:albert.edwards@columbiaassociation.org)

Phone #: 410.381.3551

## **RESOLUTION AUTHORIZING EASEMENT**

The Columbia Association (“CA”) Board of Directors (the “Board”) has considered whether to grant an easement, subject to staff final review, to Howard County, Maryland relating to multi-use pathway construction on CA Open Space Lot 281, Village of King’s Contrivance, a copy of which is attached to this Resolution (the “Easement”). The Board makes the following findings with respect to the Easement:

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

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

BE IT SO RESOLVED

\_\_\_\_\_, 2018

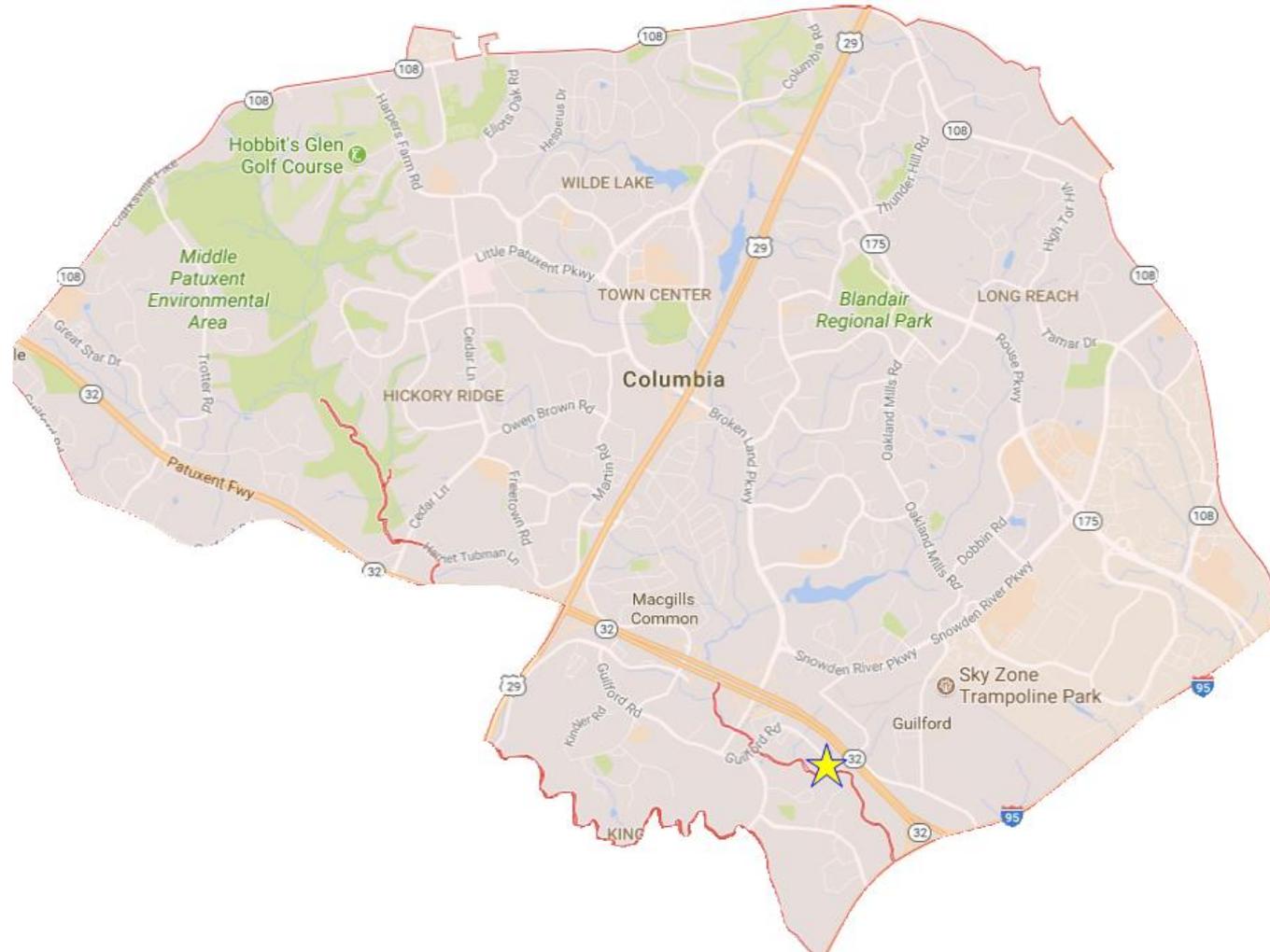
# Patuxent Branch Trail at Guilford Rd

PRESENTATION TO THE BOARD OF  
DIRECTORS  
07.26.2018

**Columbia**  
Association

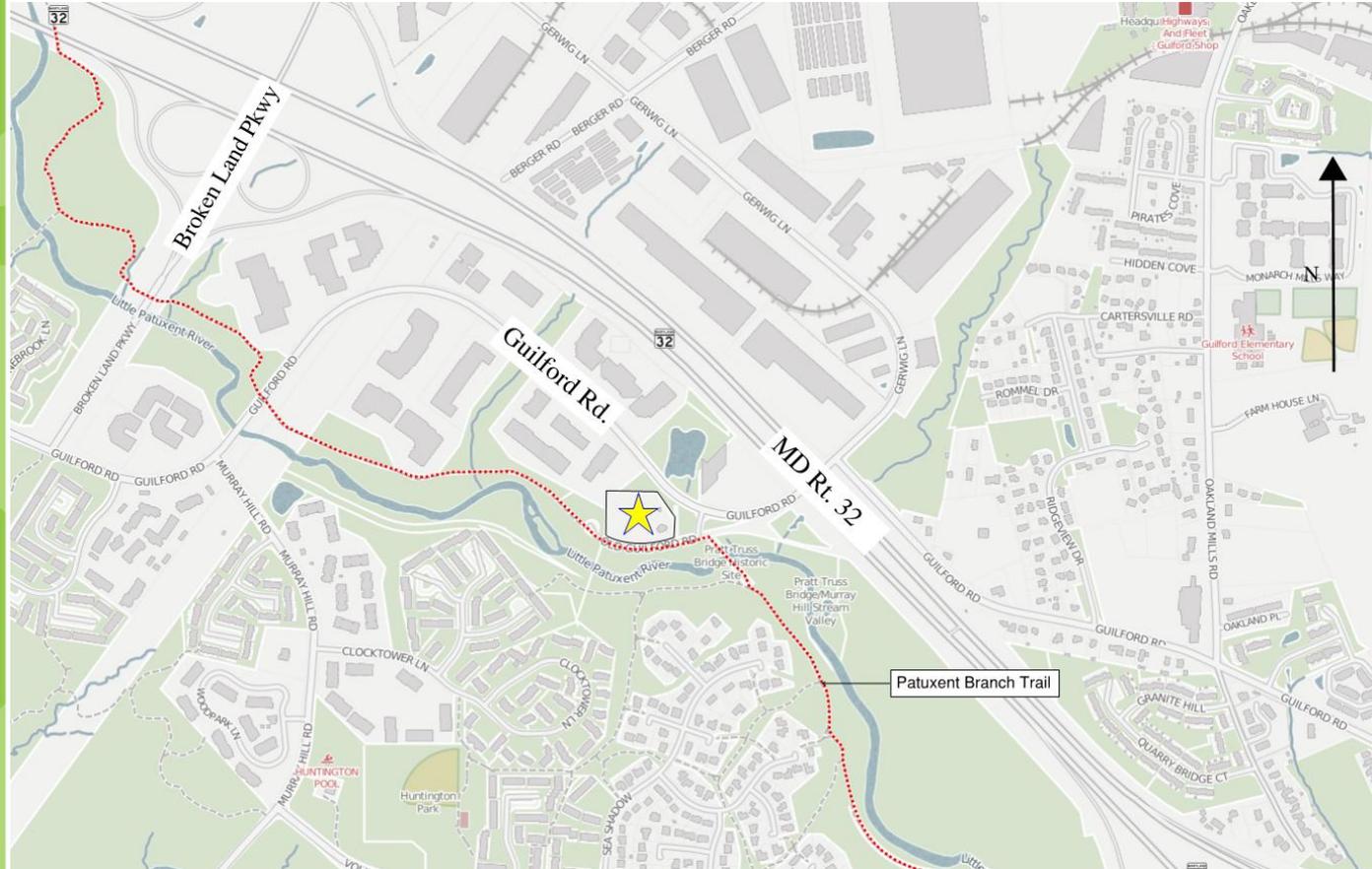
# Introduction

## Vicinity Map



# Introduction

# Guilford Self Storage



# Existing Conditions

# Property Ownership



-  CA Open Space
-  Guilford Self Storage Property
-  Columbia Mall Inc.
-  Howard County Parks and Rec
-  Patuxent Branch Trail
-  CA Pathway

# Existing Pathway



Columbia Mall Inc

Guilford Self Storage

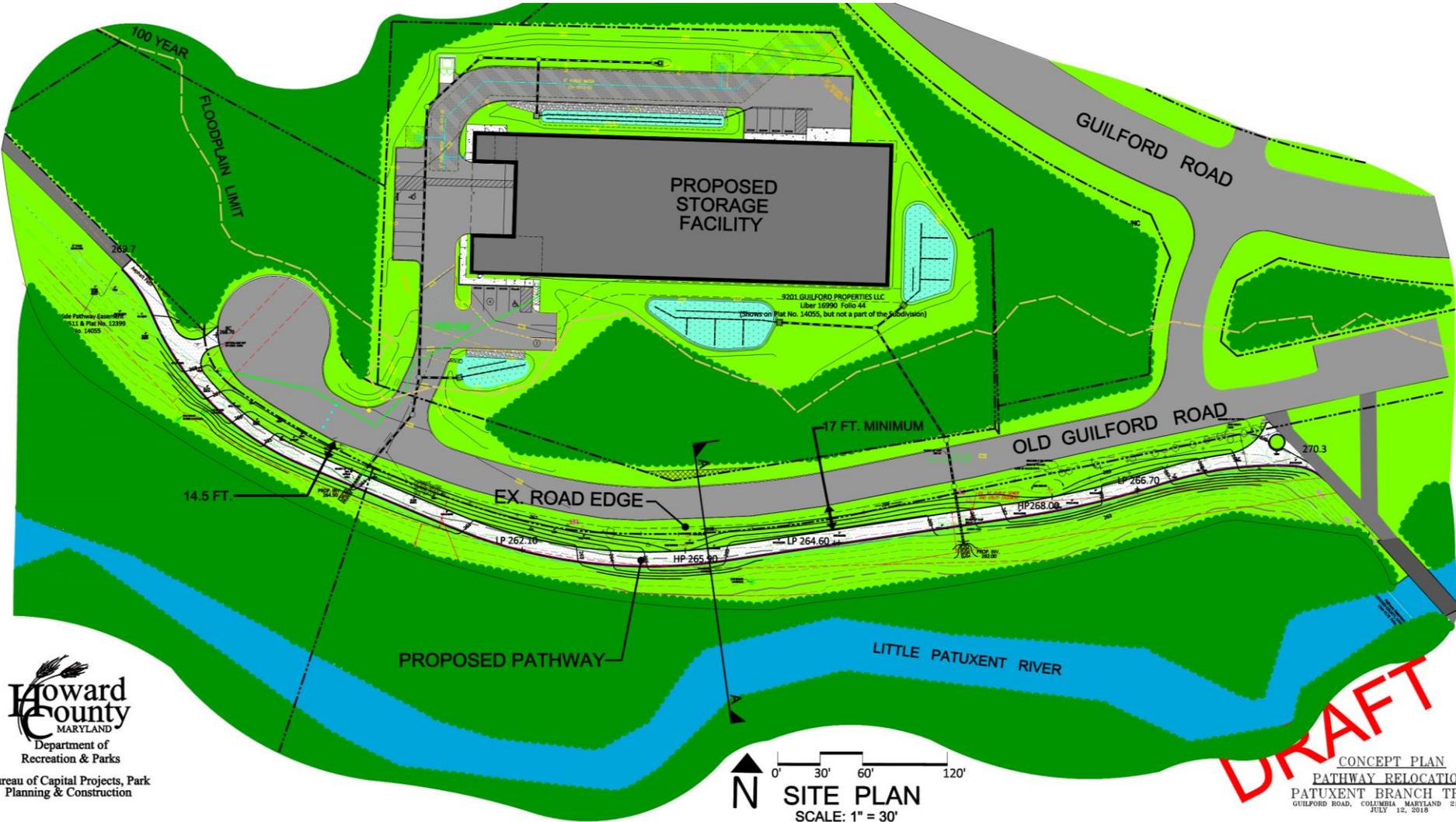
CA Open Space

CA Open Space

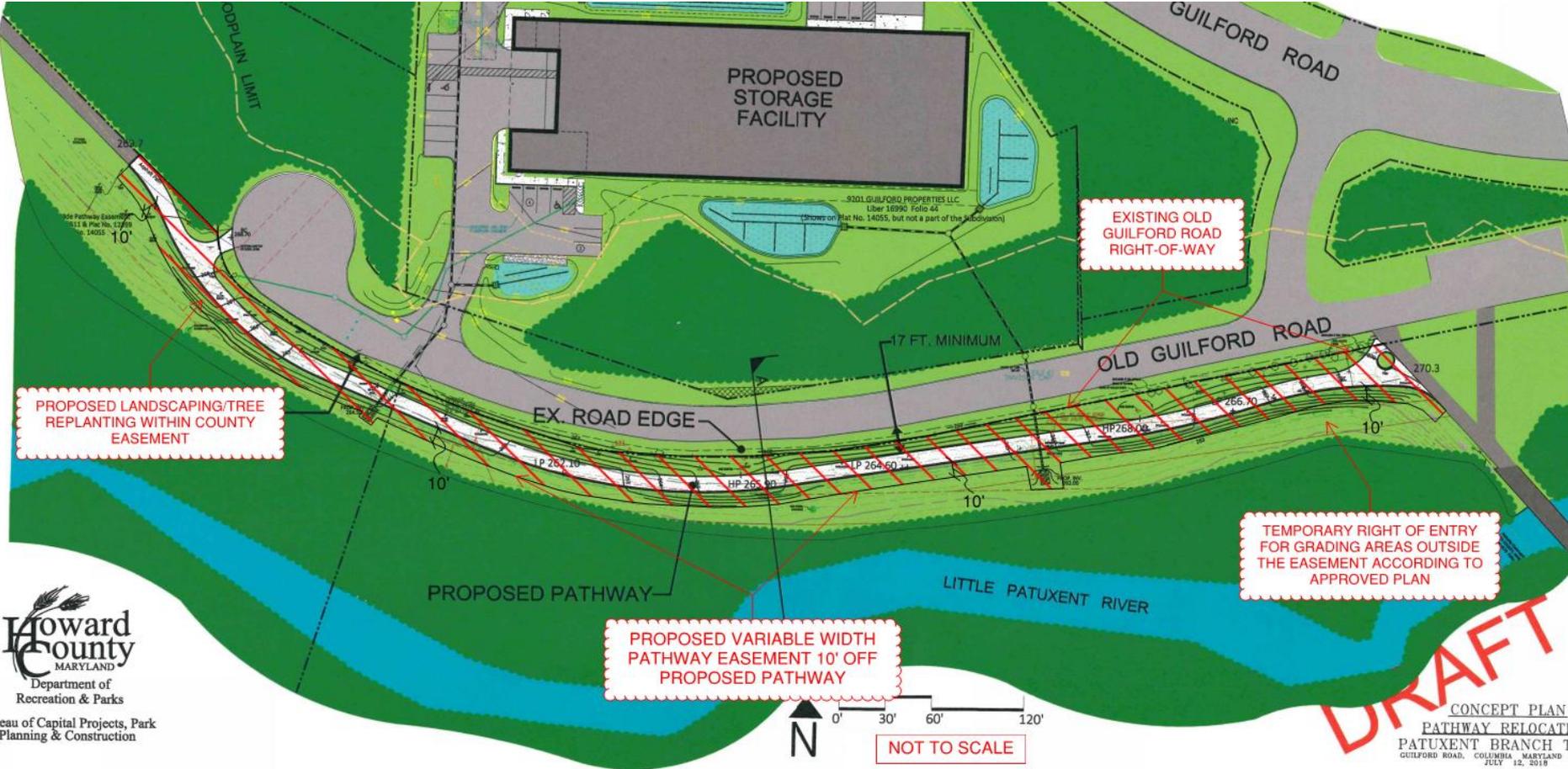
Existing trail connection in roadway

CA Open Space

# Howard County Proposed Pathway



# Proposed Easement




  
**Howard County**
  
 MARYLAND
   
 Department of
   
 Recreation & Parks
   
 Bureau of Capital Projects, Park
   
 Planning & Construction

# Details

## Easement Request

- Variable width pathway easement
  - Easement to extend from right-of-way on Southside of Old Guilford Rd. to 10' from South edge of pathway
  - Easement will encompass two stormwater outfalls



## Proposed New Section of Patuxent Branch Trail Fully Separated From Old Guilford Road As Presented to Kings Contrivance Village Board on 7/18/18



Howard County Government proposes a new section of shared use pathway to fill a gap on the Patuxent Branch Trail near Old Guilford Road.

The Patuxent Branch Trail is a 4.6 mile shared use pathway from Savage Park to Lake Elkhorn. The only segment that is not designated as shared use pathway is the approximately 750 feet where the Patuxent Branch Trail has used Old Guilford Road for several years.

Howard County Government is proposing a new section of asphalt shared use pathway to fill this gap and provide substantial separation between Old Guilford Road and the Patuxent Branch Trail and ensure the safety and comfort of trail users. The proposal is shown below in cross section view and on the reverse page in plan view.

### Proposed Shared Use Pathway Fully Separated From Old Guilford Road; Cross Section View



The new pathway segment is currently in the design phase, with incorporation of community input. Next steps would include:

- Permit from Maryland Department of Environment for pathway alignment
- Approval from the Soil Conservation District
- Easement from the Columbia Association
- Construction of new pathway segment



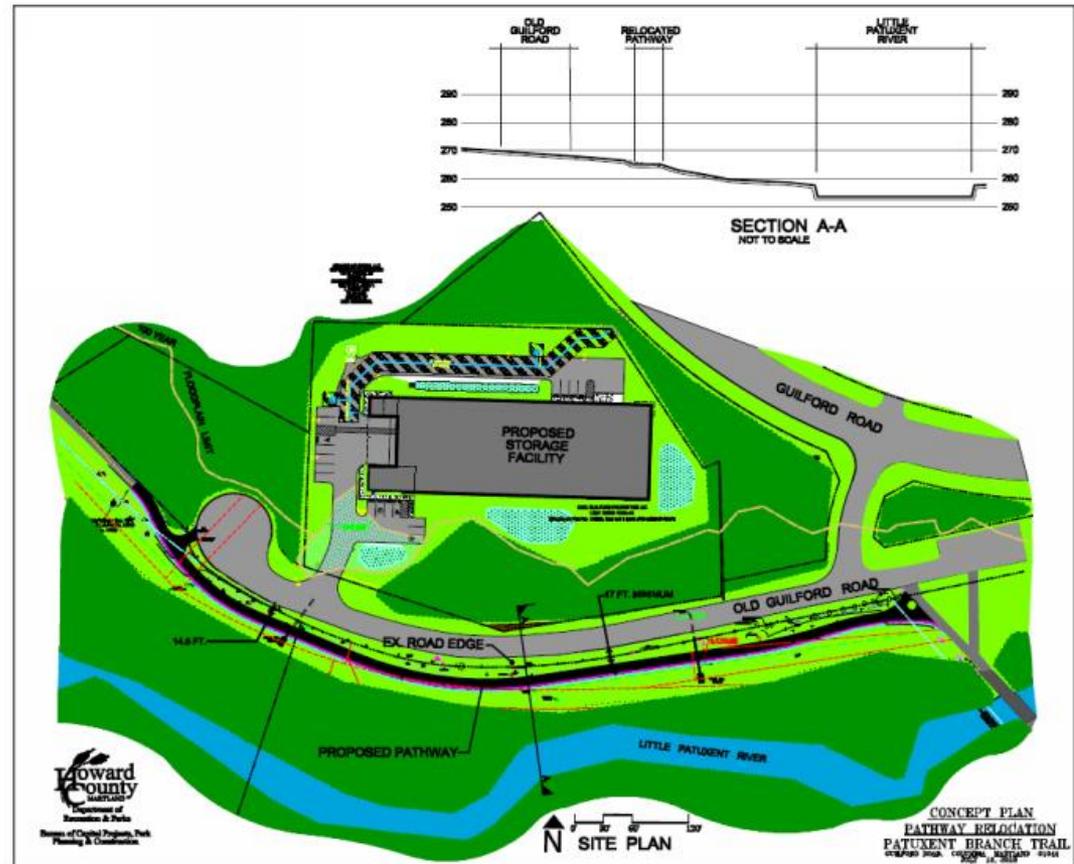
24 Foot Wide Roadway

15 to 28 Foot  
Landscaped Buffer

10 Foot Wide Pathway



## Proposed Shared Use Pathway Full Separated From Old Guilford Road; Plan View

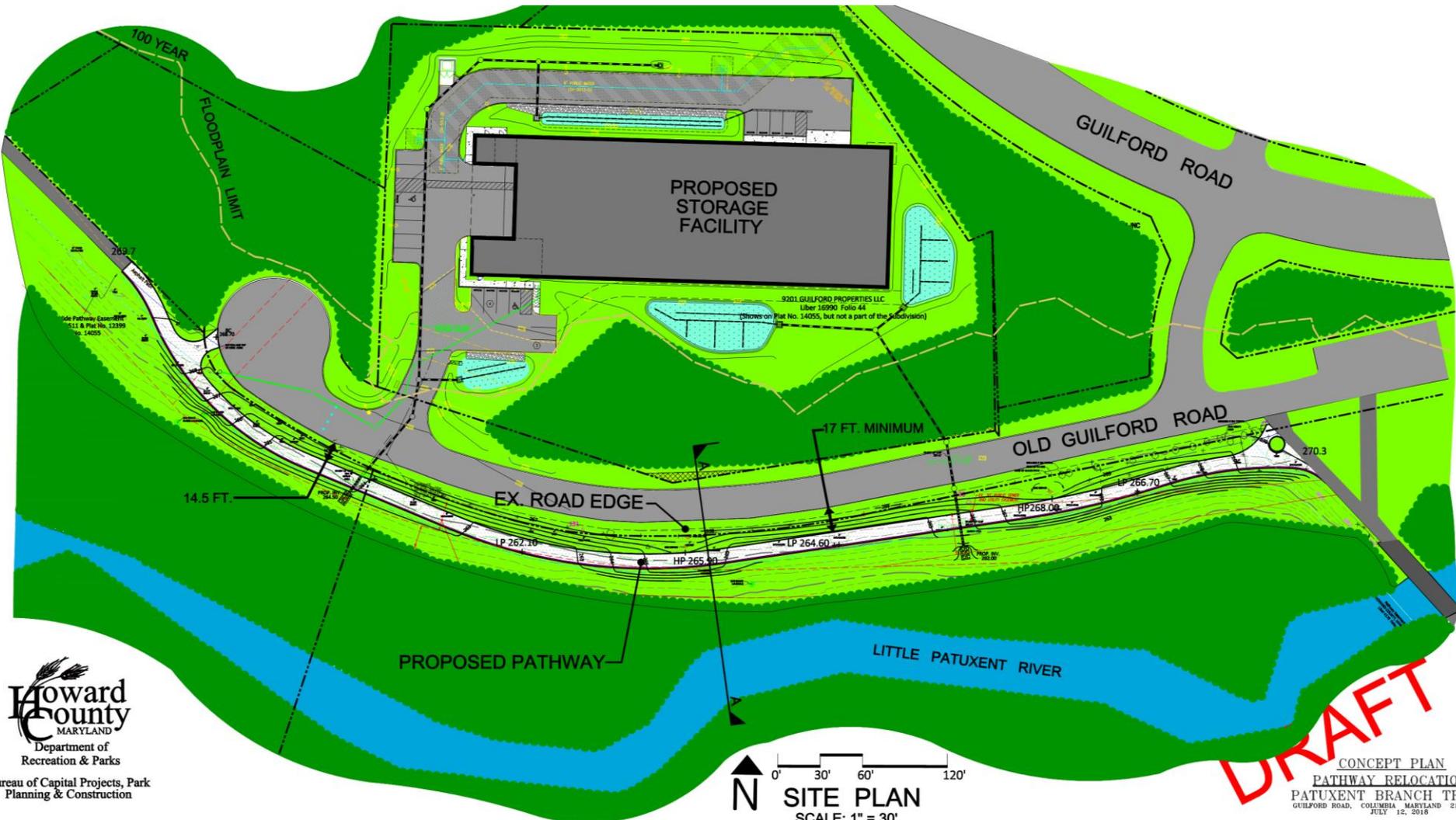


### Contacts:

Planning and Zoning Questions: Val Lazdins, [planning@howardcountymd.gov](mailto:planning@howardcountymd.gov)

Patuxent Branch Trail Questions: Raul Delorme, [rdelorme@howardcountymd.gov](mailto:rdelorme@howardcountymd.gov)

Other Bicycle and Pedestrian Questions: Chris Eatough, [ceatough@howardcountymd.gov](mailto:ceatough@howardcountymd.gov)



Bureau of Capital Projects, Park Planning & Construction

N  
 0' 30' 60' 120'  
**SITE PLAN**  
 SCALE: 1" = 30'

**DRAFT**

CONCEPT PLAN  
 PATHWAY RELOCATION  
 PATUXENT BRANCH TRAIL  
 GUILFORD ROAD, COLUMBIA MARYLAND 21044  
 JULY 12, 2018



A decorative green pattern on the left side of the slide, featuring stylized, overlapping leaf or petal shapes in various shades of green.

**QUESTIONS?**



SENIOR  
LEADERSHIP  
TEAM

**Milton W. Matthews**  
President/  
Chief Executive  
Officer

**Susan Krabbe**  
Vice President/  
Chief Financial Officer

**Dan Burns**  
Director of  
Sport and Fitness

**Jane Dembner**  
Director of Planning  
and Community Affairs

**Sheri Fanaroff**  
General Counsel

**Janet Loughran**  
Executive Assistant  
to the President/CEO

**Dennis Matthey**  
Director of Open Space  
and Facility Services

**Ron Meliker**  
Director of  
Human Resources

**Michelle Miller**  
Director of  
Community Services

**Laura Sitrler**  
Chief Marketing  
Officer

**Chuck Thompson**  
Chief Information  
Officer

**Jackie Tuma**  
Director of  
Internal Audit

## September 2018

### Office of the President/CEO

CA's President/CEO was selected by the Howard County Community College Board of Trustees as one of the recipients of the 2018 Trustees' Award for Outstanding Service. Mr. Matthews was honored for his work as chair of the Sustainability Task Force on the 2017-2018 Howard Community College Commission on the Future.

The President/CEO was invited by the *Baltimore Business Journal* to be a panelist at "The Future of Howard County: Columbia" event on 11 September 2018. Mr. Matthews joined Greg Fitchett, senior vice president, development, Howard Hughes Corporation; John Hermann, vice president, asset management/leasing, Corporate Office Properties Trust (COPT); and Leonardo McClarty, president/CEO, Howard County Chamber in a discussion moderated by Carley Milligan, digital editor, *Baltimore Business Journal*.

The Downtown Columbia Arts and Culture Commission (DCACC) and the Columbia Festival of the Arts (CFA) announced a new collaboration effort to expand artistic, cultural, and community programming at Merriweather Post Pavilion and other venues throughout Columbia. Under the agreement, staff from DCACC and CFA will work together to develop and produce new programs and events on a year-round basis. CFA will provide DCACC with operations, communications, and outreach assistance to help build greater awareness about artistic, cultural, and community programming throughout the area.

The Downtown Columbia Partnership is hosting the fifth annual "Discover Downtown Columbia 5K" on Sunday, 7 October 2018. The event begins at 9:00 a.m. at the Lakefront Plaza in Downtown Columbia. The course features a loop trail beginning and ending at the People Tree. Participants will cross the stage at Merriweather Post Pavilion.

The Howard County Chamber hosted a "Howard County Executive Candidate Forum" at its luncheon on 13 September. Candidates Calvin Ball and Allan Kittleman answered questions from moderator Vic Carter, WJZ-TV anchor, on topics including Howard County's budget, school overcrowding, flood mitigation, public transportation, and public safety.

Howard County Recreation and Parks held a groundbreaking ceremony on 22 August for the third phase of Blandair Regional Park. This phase will feature the largest and most inclusive playground in a Howard County-owned park, with 80 per cent of the equipment accessible to children with special needs.

## **Administrative Services**

Residential and commercial property owners were able to pay their annual charge online for the first time. The Annual Charge Division implemented Govolution, an online payment solution, enabling online e-check and credit card payments of the annual charge, in response to customer requests. By 31 August 2018, nearly 600 customers had taken advantage of the online payment options. The team also implemented AutoAgent, a no-cost analytic tool that helps to reduce the number of duplicate payments (and thus, the number of refunds to be processed) by over 200. The Annual Charge team and their colleagues in Communications and Marketing redesigned the annual charge paper invoice this year, and received very positive feedback on the updated form.

The new independent audit firm shared the excellent results of CA's Fiscal Year 2018 financial audit and the 2017 calendar year 401(k) plan audits with the Audit Committee and the Board of Directors on 23 July 2018. The independent auditors were complimentary of the accounting team and everyone who participated in the preparation of the financials and the supporting schedules, which required substantially more effort with a new audit team as they build their work files.

Team members from the Department of Administrative Services and super-users CA-wide are diligently working through the Human Resources Information System (HRIS) proposal and vendor selection process, narrowing the potential group of vendors down to a final three. A more rigorous review and examination of the functionality of the final three products is ongoing, including consideration of cost, implementation process, and reference evaluation. Selection of a vendor is expected by the end of September 2018.

## **Sport and Fitness**

### **Tennis**

The United States Tennis Association (USTA) named CA's Long Reach Tennis Club (LRTC) one of 24 winners in the 37<sup>th</sup> annual USTA Facility Awards program, which recognizes excellence in the construction and/or renovation of tennis facilities throughout the country. LRTC and the Public Southeast Tennis and Learning Center in Washington, D.C. were the only two facilities in this region awarded this distinction.

To be considered for an award, facilities must be under the jurisdiction of a park and recreation department, educational institution, nonprofit corporation, or be a private or commercially owned and operated facility that offers both USTA and public programming designed to help grow tennis. Facilities were judged on overall layout and adaptation to site; excellence of court surface and lights; ease of maintenance; accommodations for players, spectators, and press/officials; graphics; amenities, such as casual seating for spectators; and the facility's participation in USTA programs.

The Mid-Atlantic Club Management Association (MACMA) awarded its 2018 Award of Excellence for "Outstanding Achievement in the Field of Kids Programming" to Columbia Association for its kids program, "Tennis Whizz."



The grand opening of the Pickleball facility at Owen Brown was held on Friday, 3 August. More than 30 individuals attended. Prior to the grand opening, CA Tennis hosted a “Pickleball Certification” workshop, the second such workshop held in the United States. CA’s tennis staff completed the eight-hour workshop and testing with a representative from the Professional Pickleball Registry, and received their certification.

## Open Space and Facility Services

### Ongoing Capital Projects

#### Columbia Athletic Club Phase II

Due to issues that have impacted the overall project schedule (weather, unforeseen structural conditions, and flooding of the lower level), work is progressing at an expedited pace in an attempt to make up for delays. The Construction Division is working with the contractor to facilitate the timely completion of the project.

#### Columbia Swim Center

The project is complete. The contractor is completing punch list work.

#### Horse Center Roofing Project

New roofing on Building 1 is complete. Roofing work on Buildings 2 and 3 has been impacted by the weather. Roof coating on Building 2 is underway, with work to be completed in October. Roofing on Building 3 is currently 70% complete, with work expected to be completed by end of September.

### Energy Management

#### Community Outreach

Promotion and other planning activities are underway for a community energy meeting on 2 October in the village of Hickory Ridge. Home performance with Energy Star and solar panel programs will be discussed with residents.

#### Department of Energy Better Buildings Program

CA staff recently attended the Department of Energy’s Better Buildings Summit in Cleveland, Ohio where CA was presented with a Goal Achievement award for reducing our energy usage by **20 percent in five years**. CA was one of eight organizations nationwide to be recognized for this achievement.

#### Clean Energy Infrastructure

A 15kW solar photovoltaic installation was completed at Hobbits Glen Golf Clubhouse. Design work for solar installations at the Columbia Gym and Athletic Club is continuing.

## Community Services

### Columbia Community Exchange

Columbia Community Exchange (CCE) hosted a Skill Share Fair, Repair Cafe and Book Swap at the Elkridge Library on 14 July. The event featured skill-sharing workshops on do-it-yourself tasks, such as simple caulking, drywall repair and basic sewing; plus, a project table to make

plastic bag sleeping mats for those experiencing homelessness.

### **Camps**

Camps Division had a successful season in summer of 2018, with more participants in Fiscal Year 2019 than in Fiscal Year 2018.

### **Columbia Art Center**

In collaboration with the Aquatics Program, Columbia Art Center launched a new outreach effort by hosting art activities at a variety of Columbia pools during swim meets. Over 150 youth and teens participated in the activities, leading to a greater awareness of the Art Center and its programs.

Columbia Art Center's second annual Color Columbia: Plein Air Paint Out took place on Saturday, 8 September, around Lake Kittamaquundi and Wilde Lake. More than 50 artists participated in the event, painting scenes of wildlife, nature, and historical and modern architecture, found in two of Columbia's more serene settings. Exhibition of the works at the Columbia Art Center began on 15 September and will continue through 30 September.

### **Sister Cities**

Columbia, Maryland now has a fifth sister city — Liyang, China, located in the Jiangsu province of the People's Republic of China. The Honorable Mayor Huaqin Xu and Columbia Association President/CEO Milton W. Matthews signed the sister city agreement on Monday, 10 September during a ceremony at Historic Oakland Manor in Columbia.

Columbia and Liyang share similar values, such as environmental stewardship, high educational standards, quality of life for their residents, and enhancing international relationships. The sister city relationship will allow residents to meet and explore each other's city for the mutual benefit and understanding of both.

## **Communications and Marketing**

### **Events/Programs**

The Communications & Marketing (C&M) team supported the promotion of CA's Color Columbia Plein Air Paint Out in early September with Facebook posts, an ad that ran in the Baltimore Sun's Fall 2018 Arts Guide, as well as a press release and a feature in the Columbia Flier. The team has also been busy planning for Columbia BikeAbout, Dog Day, and the Veterans Day parade and ceremony, all coming up this fall.

Additionally, the design team worked with Columbia Art Center to create new outdoor signage to help beautify the immediate area and grow awareness and traffic in the Long Reach Village Center.

### **Digital Marketing/Advertising**

A new geo-targeted mobile advertising campaign and sponsored Facebook posts were executed for the Fairway Hills Golf Club, promoting the "Two Player Special" offer. The campaign resulted in more than 1,300 clicks to our landing page from these ads, helping to drive awareness and interest. Additionally, a targeted eblast through the Baltimore Sun



referencing our current health club offers received almost 16k opens and 1,800 clicks to our webpages.

The digital marketing team has implemented strategies to drive greater engagement among members. E-newsletters are being customized by membership type to deliver more relevant content; and while it is early, the team is seeing strong open and click-through rates. A poll has also been introduced at the end of emails to gauge satisfaction with content; this poll offered readers an opportunity to provide feedback on information that they would like to receive.

C&M has invested considerable time in planning the communications and marketing for Columbia Athletic Club's reopening later this fall. Regular updates have been provided via a number of channels: email, social, website page, and a new time lapse video, which will be included in the upcoming communications to help highlight the progress.

### **Media**

Notable media coverage from August through mid-September included a cover story in the Columbia Flier about teen employment, featuring CA prominently. Several CA awards and recognitions that were communicated to the press and/or community were:

- Department of Energy Award for CA's efforts to reduce energy consumption
- US Tennis Association Award for Long Reach Tennis Club
- CA Aquatics office recognized as autism-friendly local business
- Columbia's new sister city in Liyang, China

Inner Arbor Trust September, 2018

A mini retreat, attended by six of the seven board members, reviewed the Trust's history, controlling documents, and plans for the future. Collaborative stakeholder relationships are key to the success of Downtown redevelopment and all entities, the Trust, the DACC, IMA, and the Columbia Downtown Partnership, are interdependent and in transition.

The stewardship of the land has been a partnership between the Trust, CA, and the County. CA and the Trust are developing a detailed science-based park management plan that will govern permitted activities and protocol within the Park.

The main paths through the performance phase of the Park are being planned and we hope to begin construction by early 2019.

The Butterfly will provide guest services for events in both the Park and the Pavillion and, simultaneously, art and culture experiences for the community. The Trust is revising the initial plan and should have architectural drawings in early 2019. The Trust is responsible for planning, construction and maintenance.

The Trust is actively applying for grants for both capital improvements and programming, while soliciting partners for various programs. Sponsorships from local businesses have been key to Trust programming and are being leveraged to develop our next phases. A Friends of the Park committee is underway.

Lin Eagan  
Chair



September 21, 2018

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 2019 Financial Report

The Audit Committee reviewed the FY 19 First Quarter Financial Report at their September 12, 2018 meeting. The committee members voted to recommend that the Board of Directors be presented with the FY 19 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 is posted as back-up material to the September 27, 2018 Board meeting. The file is too large to post, and so to access the report on line, go to <http://www.columbiaassociation.org>; select About Us; Financials; Quarterly Financial Reports; Financial Reports to the Board; then select "FY19 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, 2018 and 2017**

**Columbia Association, Inc.**

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**Columbia Association, Inc.**

**Statements of Financial Position  
July 31, 2018 and 2017  
(in Thousands)**

Assets

	2018	2017
Cash and cash equivalents	\$ 12,007	\$ 19,119
Accounts receivable, net	12,550	17,255
Prepaid expenses and other assets	2,599	2,388
Risk management fund	6,477	6,481
Workers' compensation fund	3,513	3,248
Property, facilities and equipment, net	131,134	120,525
Intangible assets, net	319	319
Total assets	\$ 168,599	\$ 169,335

Liabilities and Net Assets

Liabilities

Accounts payable and accrued expenses	\$ 13,430	\$ 14,888
Deferred revenue	5,340	8,114
	18,770	23,002
Term debt		
Term loan, net of deferred financing costs	23,460	25,152
Capital lease obligations	288	434
Total term debt	23,748	25,586
Total liabilities	42,518	48,588
Net assets		
Unrestricted	126,081	120,747
Total liabilities and net assets	\$ 168,599	\$ 169,335

See Notes to Financial Statements.

**Columbia Association, Inc.**  
**Statements of Activities**  
**Periods Ended July 31, 2018 and 2017**  
**(in Thousands)**

	2018	2017
Revenue		
Annual charge	\$ 40,355	\$ 38,663
Sport and fitness	7,088	7,054
Community services	1,148	1,132
Communications and marketing	35	52
Open space and facility services	159	168
Village community associations	1	6
Interest income and other	57	24
	<u>48,843</u>	<u>47,099</u>
Total revenue		
Expenses		
Program services:		
Sport and fitness	8,417	7,857
Community services	1,869	2,143
Communications and marketing	616	688
Open space and facility services	3,397	3,317
Village community associations	1,357	1,181
Total program services	<u>15,656</u>	<u>15,186</u>
Supporting services:		
Administrative	2,476	2,278
	<u>2,476</u>	<u>2,278</u>
Total expenses	<u>18,132</u>	<u>17,464</u>
Increase in unrestricted net assets	30,711	29,635
Unrestricted net assets, beginning	<u>95,370</u>	<u>91,112</u>
Unrestricted net assets, ending	<u>\$ 126,081</u>	<u>\$ 120,747</u>

See Notes to Financial Statements.

**Columbia Association, Inc.**

**Statements of Cash Flows**  
**Periods Ended July 31, 2018 and 2017**  
**(in Thousands)**

	2018	2017
Cash flows from operating activities		
Increase in unrestricted net assets	\$ 30,711	\$ 29,635
Adjustments to reconcile increase in unrestricted net assets to net cash provided by operating activities		
Depreciation expense and amortization	2,593	2,306
Bad debt expense	137	103
Amortization of deferred financing costs	3	3
Loss on disposal of fixed assets	16	(12)
Changes in operating assets and liabilities		
Accounts receivable	(9,499)	(10,103)
Prepaid expenses and other assets	(936)	(662)
Accounts payable and accrued expenses	(2,042)	2,041
Deferred revenue	816	(430)
Net cash provided by operating activities	21,799	22,881
Cash flows from investing activities		
Net purchases of investments held by trustees	(25)	(20)
Purchase of property, facilities and equipment	(3,546)	(5,141)
Proceeds from the sale of equipment	96	12
Net cash used in investing activities	(3,475)	(5,149)
Cash flows from financing activities		
Net borrowings (repayments) under line of credit	(5,905)	-
Net principal payments on capital lease obligations	(47)	(41)
Principal payments on term loan	(433)	(417)
Net cash provided by (used in) financing activities	(6,385)	(458)
Net (decrease) increase in cash and cash equivalents	11,939	17,274
Cash and cash equivalents, beginning of year	68	1,845
Cash and cash equivalents, end of year	\$ 12,007	\$ 19,119
Supplemental disclosure of cash flow information		
Cash paid during the year for interest	\$ 260	\$ 253

See Notes to Financial Statements.

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2018 and 2017  
(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 to three years. 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 residents 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, 2018 and 2017  
(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

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, 2018 and 2017, respectively.

**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.

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 remaining 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

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2018 and 2017  
(in Thousands)**

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.

**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, 2018 and 2017 was \$63 and \$50, respectively. Amortization expense for the periods ended July 31, 2018 and 2017 was \$3 and \$3, respectively. Estimated future amortization expense is as follows:

Year ending April 30,	Amortization expense
2019	\$ 10
2020	12
2021	11
2022	10
2023	9
2024 and thereafter	29
	<u>\$ 81</u>

**Revenue recognition**

Property assessments consist 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 \$66 and \$139 for the periods ended July 31, 2018 and 2017, 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.

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2018 and 2017  
(in Thousands)**

The Association adopted the guidance provided in *Accounting for Uncertainty in Income Taxes* on April 1, 2009. Management has determined that the Association has no material uncertain tax positions that would require recognition under the guidance. The federal and state income tax returns of the Association are subject to examination by the IRS and state taxing authorities, generally for three years after they were filed. Net unrelated business income was \$0 for the periods ended July 31, 2018 and 2017.

**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 July 31, 2018, the date the financial statements were available to be issued.

**Note 2 - Accounts receivable**

Accounts receivable are comprised of the following as of July 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Membership fees	\$ 3,267	\$ 7,329
Annual charges	9,801	11,444
Other	504	357
Total accounts receivable	\$ 13,572	\$ 19,130
Less reserves for abatements and allowance for doubtful accounts	<u>1,022</u>	<u>1,875</u>
	<u>\$ 12,550</u>	<u>\$ 17,255</u>

**Note 3 – Investments and other assets**

**Risk management fund**

Investments included in the risk management fund are held by a Trustee and are combined in a portfolio, which consists of the following as of July 31, 2018 and 2017.

	<u>2018</u>		<u>2017</u>	
	<u>Cost</u>	<u>Fair value</u>	<u>Cost</u>	<u>Fair value</u>
Cash and cash equivalents	\$ 35	\$ 35	\$ 862	\$ 862
Government debt securities	6,440	6,401	5,612	5,598
Accrued interest	41	41	21	21
	<u>\$ 6,516</u>	<u>\$ 6,477</u>	<u>\$ 6,495</u>	<u>\$ 6,481</u>

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2018 and 2017  
(in Thousands)**

**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, 2018 and 2017:

	2018		2017	
	Cost	Fair value	Cost	Fair value
Cash and cash equivalents	\$ 147	\$ 147	\$ 124	\$ 124
Government debt securities	3,352	3,366	3,117	3,124
	<u>\$ 3,499</u>	<u>\$ 3,513</u>	<u>\$ 3,241</u>	<u>\$ 3,248</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
- 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.

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2018 and 2017  
(in Thousands)**

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		Total
	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	
Government debt securities*	\$ -	\$ 9,767	\$ 9,767

The following table presents assets and liabilities measured at fair value by classification within the fair value hierarchy as of July 31, 2017:

	Fair value measurements using		Total
	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	
Government debt securities*	\$ -	\$ 8,722	\$ 8,722

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

**Note 5 - Property, facilities and equipment, net**

Property, facilities and equipment consist of the following as of July 31, 2018 and 2017:

	2018	2017
Land	\$ 6,533	\$ 6,533
Parks, lakes and related improvements	10,391	10,400
Land improvements	77,799	75,435
Buildings and recreation facilities	127,803	112,415
Furniture, equipment and other	30,703	30,450
Construction-in-progress	8,806	10,560
Total property, facilities and equipment	262,035	245,793
Less accumulated depreciation	130,901	125,268
Property, facilities and equipment, net	\$ 131,134	\$ 120,525

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2018 and 2017  
(in Thousands)**

**Note 6 - 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 2019 and 2018) 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 2019 and 2018.

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

2019	\$	11,898,862
2018		11,371,188

**Note 7 - Line of credit**

The Association has available an unsecured line of credit with a bank, which, under a loan agreement, is limited to borrowings of \$30,000. The outstanding note bears interest at the lower of the bank's prime rate or LIBOR plus 55 basis points (2.63% and 1.78% as of July 31, 2018 and 2017, 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, 2018 and 2017.

**Note 8 - Term debt**

**Term loan**

On June 26, 2014, the Association entered into a 15-year fixed rate bank loan with TD 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, 2018, the future loan principal payments are as follows:

2019	\$	1,320
2020		1,817
2021		1,887
2022		1,957
2023		2,031
2024 and thereafter		<u>14,529</u>
Total term loan		23,541
Less deferred financing costs, net		<u>(81)</u>
Term loan, net	\$	<u><u>23,460</u></u>

Interest expense capitalized was \$2 and \$11 during the periods ended April 30, 2016 and 2015, respectively.

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2018 and 2017  
(in Thousands)**

**Capital lease obligation**

The cost and accumulated amortization of equipment under capital leases were \$574 and \$392, respectively, as of July 31, 2018, and \$590 and \$244, respectively, as of July 31, 2017. As of July 31, 2018, the future minimum annual payments under capital leases are as follows:

2019	\$	95
2020		143
2021		54
		<hr/>
Total minimum lease payments		292
Less amount representing interest		<hr/> (3)
Present value of net minimum lease payments	\$	<hr/> <u>289</u>

**Note 9 - 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 \$315 and \$304 for the periods ended July 31, 2018 and 2017, respectively.

**Note 10 - Commitments**

The Association leases certain facilities and equipment under operating leases. Rental expense, exclusive of these costs, was \$505 and \$492 for the periods ended July 31, 2018 and 2017, 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 \$409 and \$336, which was included in accounts payable and accrued expenses as of July 31, 2018 and 2017, respectively.

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2018 and 2017  
(in Thousands)**

As of July 31, 2018, the Association's total commitment for minimum annual rentals, exclusive of maintenance and other occupancy costs, under noncancellable operating leases is:

2019	\$	1,163
2020		1,578
2021		1,610
2022		1,642
2023		1,675
2024 and thereafter		<u>6,287</u>
Total	\$	<u>13,955</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 \$354 and \$390 were included in accounts payable and accrued expenses as of July 31, 2018 and 2017, 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 \$248 and \$283 were included in accounts payable and accrued expenses as of July 31, 2018 and 2017, respectively. The lease also includes a tenant improvement allowance of \$1,378. Accrued allowances of \$962 and \$1,027 were included in accounts payable as of July 31, 2018 and 2017, 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 11 - Postretirement health care**

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

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

**Columbia Association, Inc.**

**Notes to Financial Statements**  
**July 31, 2018 and 2017**  
**(in Thousands)**

	2018	2017
Reconciliation of benefit obligations		
Obligation at beginning of year	\$ 678	\$ 704
Service cost	31	28
Interest cost	27	27
Actuarial gain	-	(72)
Amortization of net loss	(5)	-
Amortization of unrecognized past service cost	(15)	-
Benefit payments	(11)	(9)
	<u>\$ 705</u>	<u>\$ 678</u>
Amount not yet recognized in net periodic postretirement benefit costs		
Unrecognized prior service credit	\$ -	\$ 15
Unrecognized gain	112	111
	<u>\$ 112</u>	<u>\$ 126</u>
Total amount not yet recognized in net periodic postretirement benefit costs		
	<u>\$ 112</u>	<u>\$ 126</u>
Net periodic postretirement benefit costs include		
Service cost	\$ 31	\$ 28
Interest cost	27	27
Amortization of net gain from prior periods	-	(8)
Amortization of unrecognized prior service cost	(15)	(15)
	<u>\$ 43</u>	<u>\$ 32</u>
Net periodic postretirement benefit costs	<u>\$ 43</u>	<u>\$ 32</u>

The discount rate was 4.45% and 5.60% as of April 30, 2018 and 2017. 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, 2018 and 2017  
(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:

	1% increase	1% decrease
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	87	(76)

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

2019	\$	21
2020		33
2021		39
2022		51
2023		54
2024 - 2027		272
	\$	470

**Note 12 - 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 \$1,308 and \$1,361 are included in accrued expenses as of July 31, 2018 and 2017. Claim payments based on actual claims ultimately filed could differ materially from these estimates.

**Reserve for workers' compensation self-insurance**

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

Accruals for such costs of \$2,293 and \$2,292 are included in accrued expenses as of July 31, 2018 and 2017, respectively. Claim payments based on actual claims ultimately filed could differ materially from these estimates.

**Columbia Association, Inc.**

**Notes to Financial Statements  
July 31, 2018 and 2017  
(in Thousands)**

**Note 13 - 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, 2018.

**Note 14 - 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, 2018

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 2019 is attached for your information. The table below describes the metrics, and notes the data source and date of the measurement.

	Metric	Description/Purpose	Data Source	Date of Measurement
1	Past Due Membership Accounts	To monitor collections by tracking the trend in the dollars/number of membership accounts over 90 days past due	Spectrum NG reports	As of July 31, 2018
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, 2018 This was provided with the FY 19 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 the first quarter of FY 19
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 the first quarter of FY 19
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, 2018
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, 2018

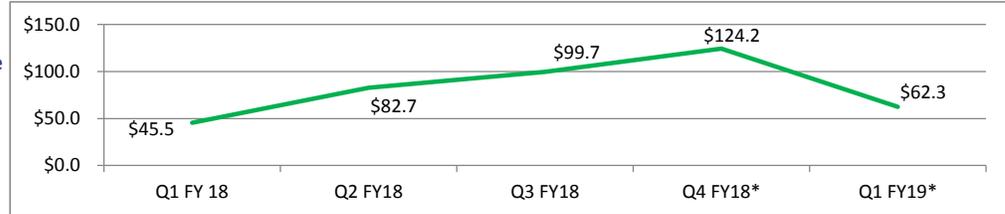
	Metric	Description/Purpose	Data Source	Date of Measurement
7	Return on Investment – Buildings, Major Amenities	To measure and monitor the cost of maintaining CA's major facilities by comparing annual repairs and maintenance costs to revenue and square footage	Infor (Lawson) reports	Actual data through the first quarter of FY 19
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, 2018. Housing data updated annually by Howard County.
9	Marketing Cost per Membership	To monitor marketing effectiveness	Spectrum NG reports and marketing expenditure data tracked by staff	Actual data as of July 31, 2018
10	Top 50 Associated Words by Volume	Indicates general satisfaction/dissatisfaction of program and facility users	Clarabridge surveys	Responses as of July 31, 2018
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, 2018
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, 2018
13	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. To be tracked over time.	Clarabridge surveys	Responses as of July 31, 2018
14	NPS – Pools	See above – pools	Clarabridge surveys	Responses as of July 31, 2018
15	NPS – Fitness Clubs	See above – fitness clubs	Clarabridge surveys	Responses as of July 31, 2018
16	NPS – Golf	See above – golf courses	Clarabridge surveys	Responses as of July 31, 2018
17	NPS – Haven on the Lake	See above – Haven on the Lake	Clarabridge surveys	Responses as of July 31, 2018
18	NPS - Tennis	See above – indoor and outdoor tennis	Clarabridge surveys	Responses as of July 31, 2018
19	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, 2018

# Dashboard - Metrics 1, 3-7

As of July 31, 2018 (\$'000)

## METRIC 1

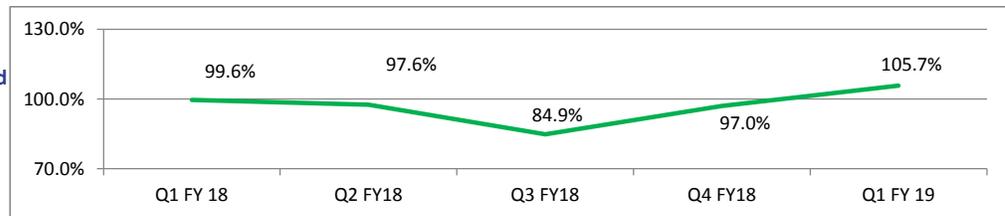
Net Change in Past Due Membership Accounts over 90 Days



\*Excludes write-off of balances >120 days in Q4 FY18 and Q1 FY19

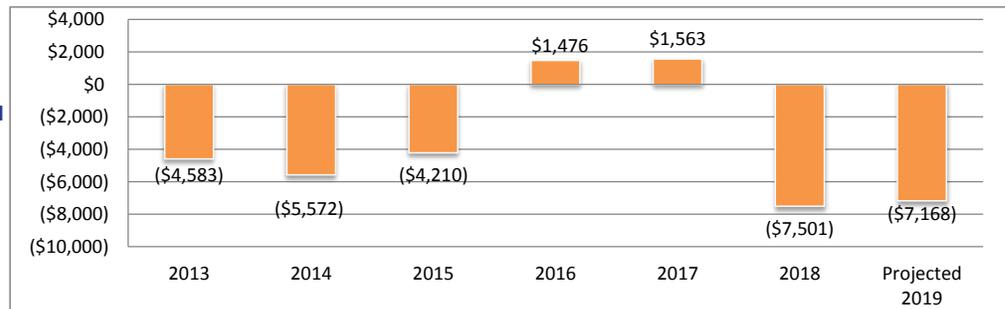
## METRIC 3

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)



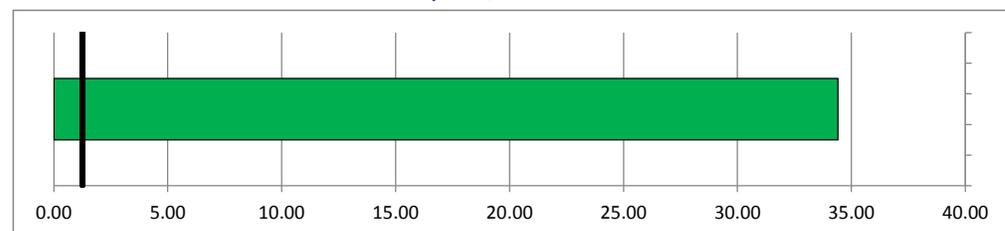
## METRIC 5

Audited - As of April 30, 2018

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

\$95,370/\$2,772

Actual 34.40



Should be greater than 1.25 to 1.00 on an annual basis

# Dashboard - Metrics 1, 3-7

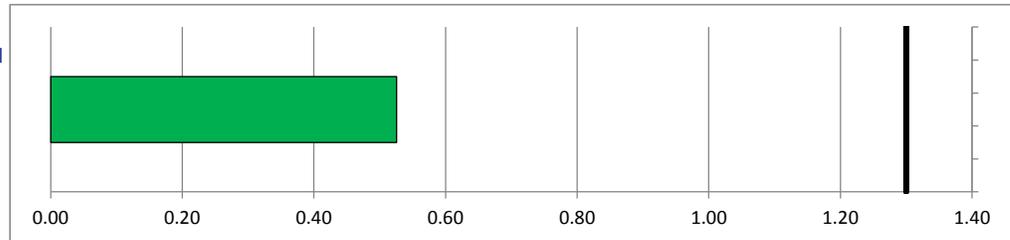
As of July 31, 2018 (\$'000)

## METRIC 6

Audited - As of April 30, 2018

Total Liabilities to Total Net Assets

\$50,126/\$95,370

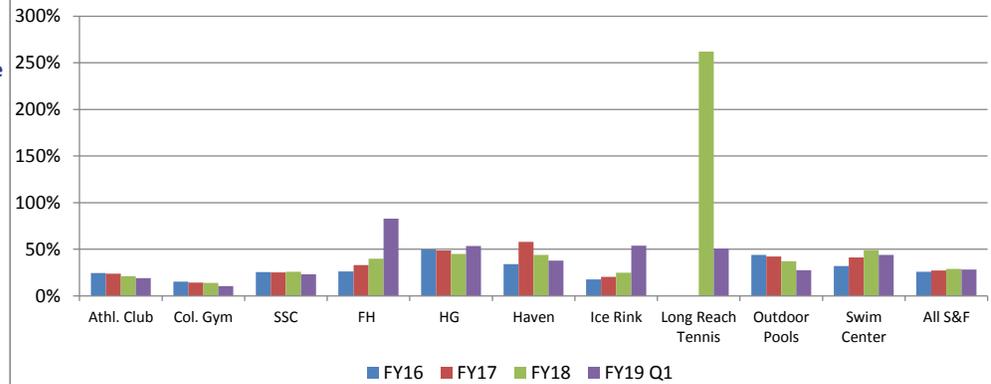


Actual .53

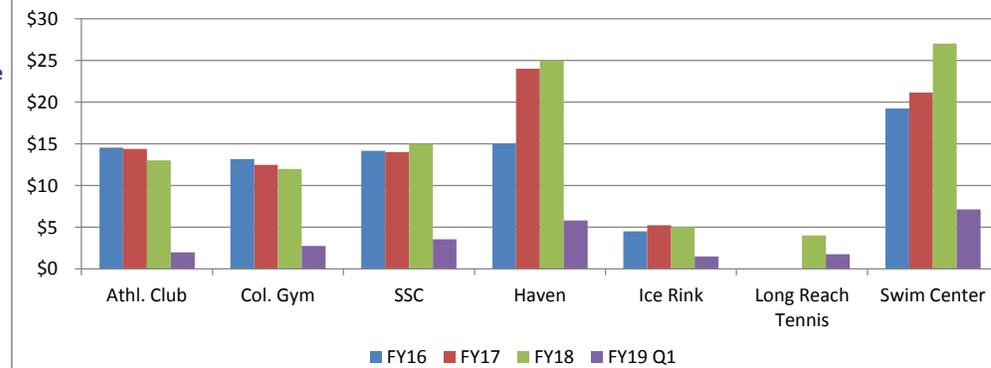
Should be less than 1.30 to 1.00 on an annual basis

## METRIC 7

Depreciation and Repairs & Maintenance Expense as a % of Revenue



Depreciation and Repairs & Maintenance Expense per Square Foot



# Advertising Effectiveness Report *FY17, FY18 & FY19*

## “New Membership” Acquisition

Goal: \$150-\$250 Marketing Cost Per New Membership

	FY17 Q2	FY17 Q3	FY17 Q4	FY18 Q1	FY18 Q2	FY18 Q3	FY18 Q4	FY19 Q1
<b>Investment<sup>1</sup></b>	\$153,661	\$151,246	\$156,589	\$162,295	\$148,223	\$148,042	\$136,054	\$74,424
<b>Total Page Views: “Buy-a-Membership”</b>	14,623	16,080	13,427	22,143	16,158	16,080	18,168	23,432
<b>Total Form Submissions</b>	124	122	120	342	70	122	285	229
<b>New Memberships<sup>2</sup></b>								
PP and PPP Memberships for FY17 CA Fit&Play Memberships beginning FY18	449	384	292	448	213	173	251	416
<b>Other Memberships</b>	235	253	499	1523	482	504	587	1262
<b>Total New Memberships</b>	684	637	791	1971	695	677	838	1678
<b>Cost of New Membership Acquisition<sup>3</sup></b>								
100%	\$225	\$237	\$198	\$82	\$213	\$219	\$162	\$44
90%	\$250	\$264	\$220	\$91	\$237	\$243	\$180	\$49
80%	\$281	\$297	\$247	\$103	\$267	\$273	\$203	\$55
70%	\$321	\$339	\$283	\$118	\$305	\$312	\$232	\$63
60%	\$374	\$396	\$330	\$137	\$355	\$364	\$271	\$74
<b>Average Cost of New Membership Acquisition<sup>3</sup></b>			<b>FY17<sup>4</sup></b>				<b>FY18<sup>4</sup></b>	
100%			\$170				\$142	
90%			\$189				\$158	
80%			\$212				\$178	
70%			\$243				\$203	
60%			\$283				\$237	

<sup>1</sup>Includes print, digital, broadcast and social media.

<sup>2</sup>New memberships include those who have purchased 1Fit, CA Fit&Play, Play, 5Day Golf&Play, 7Day Golf, GolfFit&Play. Excludes Haven memberships.

<sup>3</sup>The cost of new membership acquisition is presented at various percentage rates to analyze effectiveness assuming 100% of new memberships were driven by advertising tactics or 90% of new memberships were driven by advertising tactics or 80%...70%...60%.

<sup>4</sup>Average cost for full year calculated from quarterly costs.

## Membership Market Share (CA Residents Only)

*FY13-FY19 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
2013	1,714	14,607	35,439	46.1%	41.2%
2014	1,218	13,311	35,439	41.0%	37.8%
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 Q1	4,074	12,239	36,401	44.8%	33.6%

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. Beginning FY 2014, “Columbia Resident Membership” (column B) does not include employee memberships.

# Advertising Tactics

## Print/DM

- Special insert sections in the Columbia Flier, Howard County Times, Laurel Leader, Arbutus Times, Catonsville Times (if ad is membership related)
- Membership direct mail pieces
- Howard Magazine ads (that are membership related and not part of the CA Today insert)
- Activities Guide insertion in Columbia Flier
- Howard County Public Schools student folders and book covers ads (*Ceased after June 2018.*)
- Howard County Chamber of Commerce's Business Directory and Buyer's Guide 2017 ad for corporate memberships

## TV/Radio

- Comcast television commercial for CA Memberships (*Running on sports channels only after May 2018.*)
- Comcast television commercial for Golf Memberships (through Ho Co Tourism) (*Ceased after April 2018.*)
- Comcast SportsNet/MASN television commercial for golf (*Ceased after April 2018.*)

## Email Broadcasts

- Purchased lists to specifically targeted audiences.

## Social Media

- Paid advertising is on Facebook, Twitter, and Instagram.

## Online/Digital

- Baltimore Sun/Explore Howard digital ads
- Baltimore Sun ad network digital ads
- Comcast Sports Net/MASN online streaming video and digital ads for golf (*Ceased after April 2018.*)
- CountySportsZone website ads
- Xfinity.com streaming video and digital ads (part of Comcast Package)
- Comcast spotlight ad network streaming video and digital ads (part of Comcast Package)
- Online Activities Guide
- CBS geo-targeted mobile campaigns
- Baltimore Sun pre-roll streaming video (*Started May 2018.*)



Top 50 Associated Words by Volume

09/19/2018 12:22 PM



Survey Metrics

09/19/2018 12:22 PM

Attribute Name	Average ...	Volume	Volume %	Sentiment	Sentiment Breakdown
CAR: Staff Satisfaction(15721)	92.5	3072	98.02	0.25	
CAR: Facilities Cleanliness(15252)	89.13	3019	96.33	0.25	
CAR: Programs/Classes Satisfacti...	88.19	1950	62.22	0.3	
CAR: Columbia Association Satisf...	88.03	3020	96.36	0.25	
CAR: Facilities Quality(11511)	87.78	3046	97.19	0.25	
CAR: Likely to Recommend	7.86	3091	98.63	0.24	

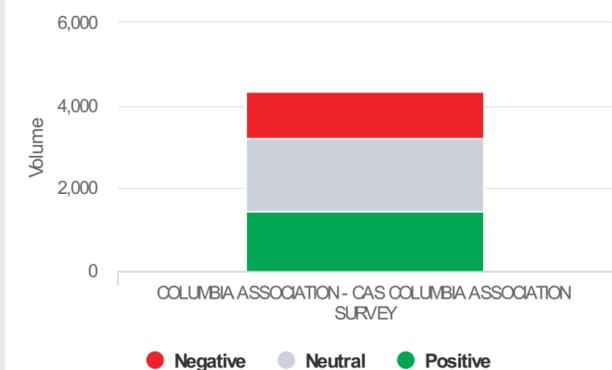
Overall Columbia NPS

09/19/2018 12:22 PM



Total Volume by Sentiment

09/19/2018 12:22 PM



POOL NPS

FITNESS CENTER NPS

GOLF NPS

TENNIS NPS

NPS Score: Pool



NPS Score: Fitness Centers



NPS Score: Golf



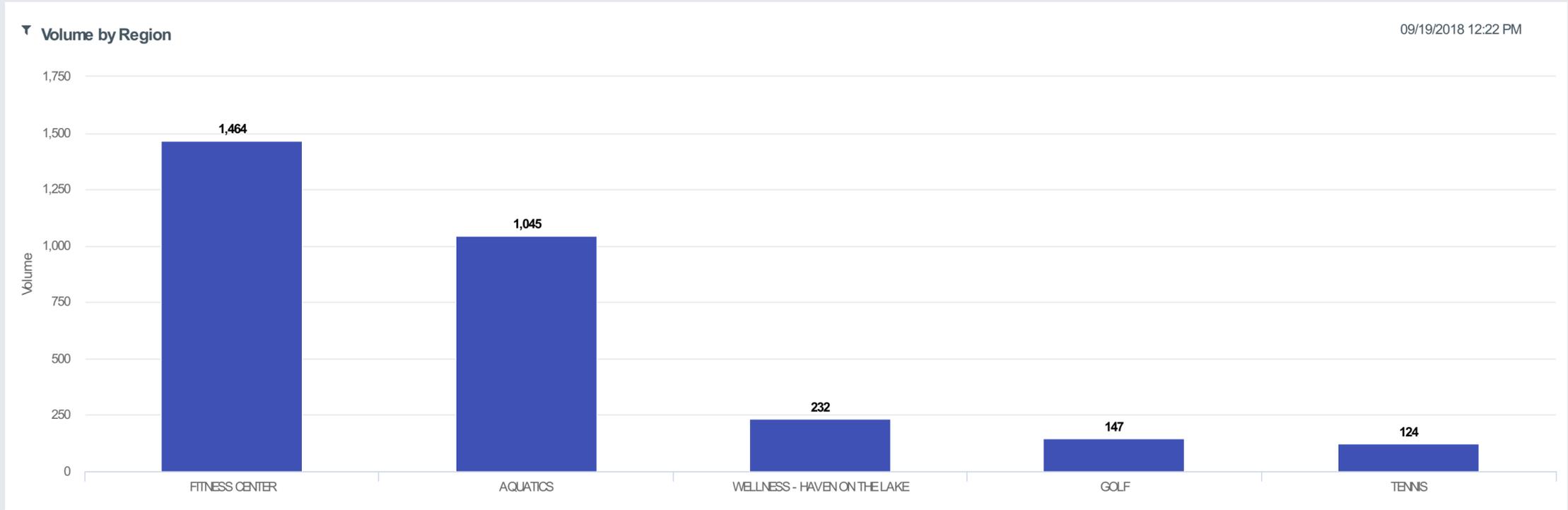
NPS Score: Tennis



Haven on the Lake NPS

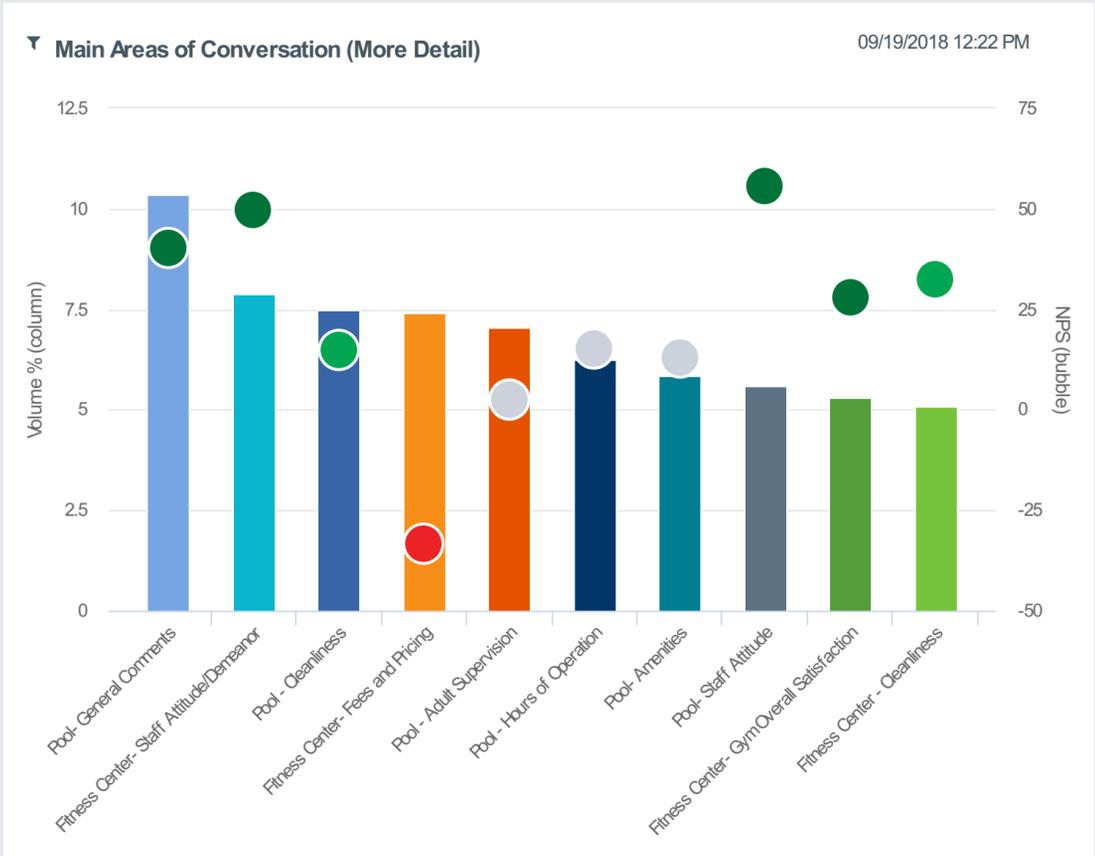
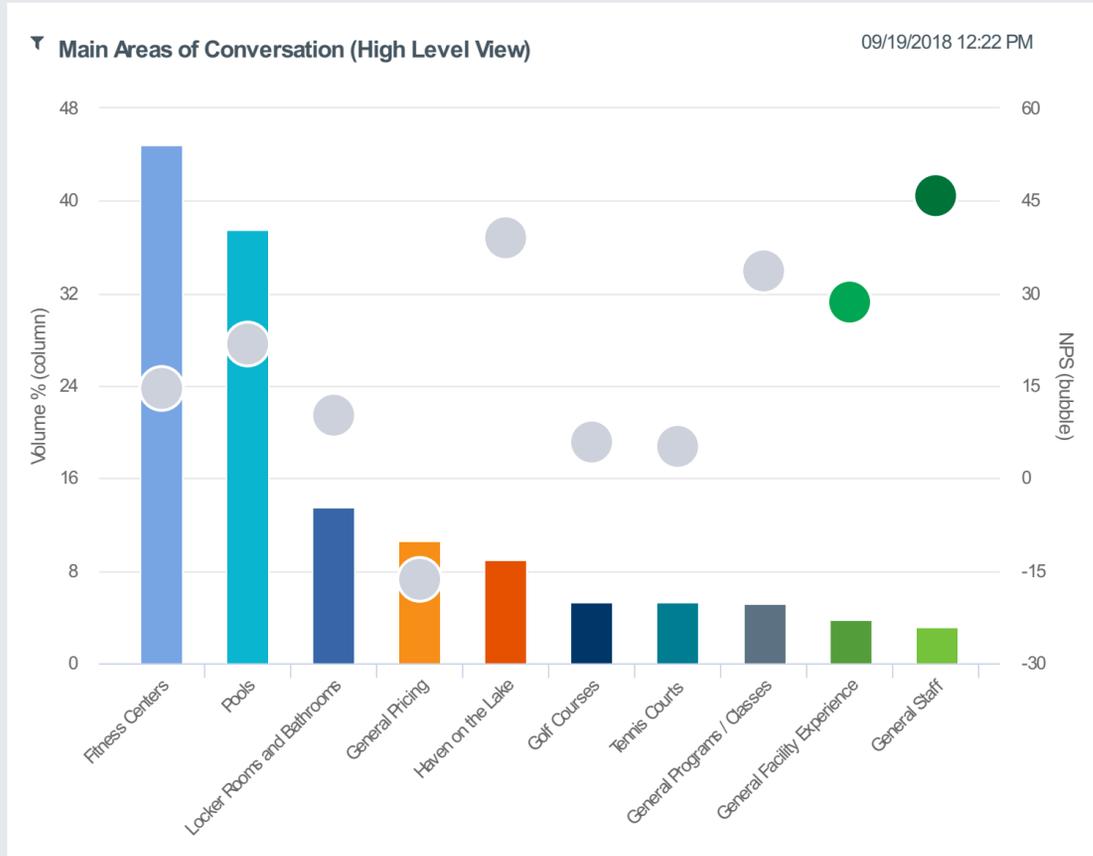
NPS Score: Haven on the Lake





**Quarter over Quarter Takeaways:**

- Overall:** NPS overall rebounded with a slight increase after the initial drop due to the Athletic Club closure
- Overall:** Sentiment of conversations rose from .17 to .30
- Overall:** Residents had a higher NPS (32) vs non-residents (28), but both were improved over last quarter
- Overall:** Cost & Value share of voice decreased from 12.6% to 7.4%. The decrease was seen in both resident and non-resident groups
- Haven on the Lake:** NPS increased 12 points after resolving feedback regarding cleanliness from previous survey
- Hobbit's Glen/Fairway Hills:** Combined NPS decreased from 40 to 7 as a result of flood damage at FH and winter kill at HG
- Supreme:** Sentiment regarding facility satisfaction, maintenance and upkeep improved although there were still comments with regards to crowds
- Columbia Gym:** Crowding share of voice held steady, while the volume of most other topics decreased
- Tennis:** NPS rose from 5.8 to 45.5 with the opening of the Long Reach Tennis Club







September 21, 2018

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

From: Susan Krabbe, Vice President and Chief Financial Officer

Re: Community Stakeholders Input for Consideration for the FY 2020 Conditional  
Approved Budget

Community stakeholders, including the Village Community Associations, residents and advisory committees have been invited to provide requests and input for consideration for the Conditional Approved FY 2020 budget, at the Board of Directors meeting on September 27, 2018. There is no back-up material for this item on the agenda.

Community stakeholders planning to attend the September 27 Board meeting to provide input are encouraged to bring copies of their testimony with them.

Attendance at the Board of Directors meeting is not required for submitting input. Community stakeholders may also submit input via email to [Board.members@columbiaassociation.org](mailto:Board.members@columbiaassociation.org) or via U.S. mail to Board of Directors, care of the Columbia Association Accounting Division; 6310 Hillside Court, Columbia, MD 21046.

1 **DRAFT**  
2 **Minutes of the**  
3 **BOARD OF DIRECTORS MEETING**  
4 **Held: July 26, 2018**

5  
6 To be approved: September 27, 2018  
7

8 A meeting of the Columbia Association Board of Directors was held on Thursday, July 26, 2018, at Columbia  
9 Association headquarters. Present were Chairman Andrew Stack and members Dick Boulton, Janet Evans, Alan  
10 Klein, Milton W. Matthews, Nancy McCord, Gregg Schwind (arrived at 7:38), Ginny Thomas, Chao Wu (via  
11 phone), and Shari Zaret. Also present were CA Vice President/CFO Susan Krabbe and General Counsel Sheri  
12 Fanaroff.  
13

14 **1. Call to Order:** The Board of Directors Meeting was called to order at 7:30 p.m. by Chairman Andy Stack.  
15 Mr. Stack announced the directors and senior staff in attendance, reminded attendees that the meeting is being  
16 recorded and broadcast, and read CA's Five Civility Principles.  
17

18 **2. Announcement of Closed/Special Meetings:**

19 The **Audit Committee** held a closed meeting on June 25, 2018. Members present were James Young, Gregg  
20 Schwind, Ginny Thomas and Andrew Stack. The vote to close the meeting was 4-0-0.  
21

22 The closed meeting was authorized under the Maryland Homeowners Act, Md. Code, Real Property §11B-111  
23 (4)(i) discussion of matters pertaining to employees and personnel, and (iv) consultation with staff personnel,  
24 consultants, attorneys, board members or other persons in connection with pending or potential litigation or  
25 other legal matters. The meeting was closed from 8:00 p.m. until 9:24 p.m. to review internal audit reports.  
26

27 The **Board of Directors** held a closed meeting on June 28, 2018. Members present were Dick Boulton, Lin  
28 Eagan, Janet Evans, Alan Klein, Milton W. Matthews, Nancy McCord, Gregg Schwind, Andrew Stack, Virginia  
29 Thomas, Chao Wu, and Shari Zaret. The vote to close the meeting was 10-0-0.  
30

31 The closed meeting was authorized under the Maryland Homeowners Act, Md. Code, Real Property §11B-111  
32 (4)(vi) consideration of the terms or conditions of a business transaction in the negotiation stage if the  
33 disclosure could adversely affect the economic interests of the homeowners association. The meeting was  
34 closed from 9:40 p.m. until 11:07 p.m. to consider a business transaction.  
35

36 The **Risk Management Committee** held a closed meeting on June 28, 2018 at Columbia Association  
37 headquarters. Members present were Milton W. Matthews, Susan Krabbe, Nancy McCord, Richard Shaw, and  
38 Lin Eagan. The vote to close the meeting was 5-0-0.  
39

40 The closed meeting was authorized under the Maryland Homeowners Act, Md. Code, Real Property §11B-  
41 111(4)(iv) consultation with staff personnel, consultants, attorneys, board members or other persons in  
42 connection with pending or potential litigation or other legal matters. The meeting was closed from 6:40 p.m.  
43 until 7:20 p.m. to discuss the general liability self-insurance program and to review incidents.  
44

45 The **Architectural Resource Committee** held a closed meeting on July 9, 2018 at Columbia Association  
46 headquarters. Members present were Deb Bach, Tom Mongo and Gracie Bradford. The vote to close the  
47 meeting was 3-0-0.  
48

49 The closed meeting was authorized under the Maryland Homeowners Act, Md. Code, Real Property §11B-  
50 111(4)(iv) consultation with staff personnel, consultants, attorneys, board members or other persons in

51 connection with pending or potential litigation or other legal matters. The meeting was closed from 1:03 p.m.  
52 until 3:03 p.m. to discuss new and ongoing covenant cases.  
53

54 **3. Approval of Agenda**

55 **Action:** Ms. McCord moved to approve the agenda. Ms. Thomas seconded the motion, which passed  
56 unanimously. Vote: 8-0-0

57 For: Mses. Evans, McCord, Thomas and Zaret; and Messrs. Stack, Boulton, Klein and Wu.  
58

59 **4. Disclosure of Conflict of Interest:** none  
60

61 **5. Resident Speakout:**

62 a) Chris Alleva, spoke about development in commercial areas, particularly Broken Land Parkway and  
63 Snowden River Parkway.  
64

65 *Mr. Schwind arrived at 7:38 p.m.*  
66

67 b) Richard Briggs, Kings Contrivance, spoke about CA Fitness staffing issues and increased use of Supreme  
68 Sports during reconstruction of the Athletic Club.

69 c) Joel Hurewitz, Hickory Ridge, spoke about the Patuxent Branch Trail and development issues.

70 d) Jerry Ueckermann, Kings Contrivance, spoke about the Patuxent Branch Trail.  
71

72 **6. Chairman's Remarks:**

73 Mr. Stack submitted a written report. He also noted that he attended the Merriweather Artist in Residence  
74 activity on July 25.  
75

76 **7. Reports/Presentations**

77 (a) **President's Report**

78 Milton W. Matthews submitted a written report. In response to questions from Board members, Mr.  
79 Matthews and staff said:

- 80 - CA wants to move to a paperless pay process and automate HR processes currently being done manually.
- 81 - Staff will provide a one-page overview of CA's pickleball offerings.
- 82 - Construction at the Athletic Club and Horse Center is progressing.
- 83 - Golf courses at Fairway Hill and Hobbits Glen are in good condition, considering weather issues.  
84

85 Mr. Matthews introduced CA's new Chief Marketing Officer, Laura Sitler.  
86

87 (b) **Report from the CA Representatives to the Inner Arbor Trust Board of Directors**

88 Lin Eagan submitted a written report. The Board discussed IAT's efforts to reduce costs of the proposed  
89 Butterfly building.  
90

91 (c) **Easement Request from Howard County**

92 Open Space Director Dennis Matthey gave a presentation describing Howard County's request for an  
93 easement on CA property near the Patuxent Branch Trail.  
94

95 **Action:** Ms. Zaret moved that the CA Board send a letter of support to County Executive (Allan) Kittleman  
96 asking him to support the Kings Contrivance community and the Kings Contrivance Village Board request  
97 for a full study of alternative storage facility entrance options, including Plan B and Plan C, as requested by  
98 the Kings Contrivance Village Chair Barb Seely and the Kings Contrivance Village Board. Mr. Schwind  
99 seconded the motion.  
100

101 Howard County Constituent Services Director David Lee said that, at the request of the Kings Contrivance  
102 Village Board, the county asked the storage facility developer to study alternatives for the facility entrance.

103 The developer’s engineer, Robert Vogel, replied via email that the alternatives create difficult movement  
104 for vehicles and may interfere with traffic using the trail parking, and that the structure is under construction  
105 and cannot be changed. Lastly, Mr. Vogel wrote that the building was sited to minimize impacts to the  
106 floodplain, environmental features, and maximize retention of existing vegetation that serves as a visual  
107 buffer, and that the alternative configuration has the opposite effect.  
108

109 Board members expressed concerns about the county’s seeming lack of resistance to the developer’s plan  
110 that will impact the Patuxent Branch Trail. They also were concerned about a perceived lack of  
111 communication with CA regarding development projects in Columbia.  
112

113 Mr. Lee noted that the way the developer is using the property is permitted in the M-1 zoning category,  
114 which was applied to the property decades ago. County regulations limit the ability to stop a property owner  
115 from using the land in ways that are allowed within its zoning category. He also said the county is  
116 overhauling its zoning code and plans to include more avenues for communication during the zoning review  
117 and approval process.  
118

119 Additional information was provided by:

120 Chad Edmondson, Engineering Review Division Chief with the Howard County Department of Planning  
121 and Zoning;

122 Christopher Eatough, Bicycle and Pedestrian Coordinator, Howard County Office of Transportation; and  
123 Raul Delerme, Bureau Chief of Capital Projects, Howard County Department of Recreation and Parks.  
124

125 The vote on the easement request is scheduled for the September 27, 2018 Board of Directors meeting.  
126

127 **Action:** Chairman Stack ruled Ms. Zaret’s earlier motion to send a letter to the county executive was out of  
128 order because the topic was not on the “Board Votes” portion of the agenda. The chairman’s ruling  
129 was overridden. Vote: 2-4-2.

130 For: Messrs. Boulton and Stack

131 Against: Messrs. Klein and Schwind, and Mses. McCord and Zaret

132 Abstain: Mses. Evans and Thomas  
133

134 **Action:** The Board voted on suspending the rules to allow Ms. Zaret’s motion. The vote failed, 3-4-1.

135 For: Mses. McCord and Zaret, and Mr. Schwind

136 Against: Messrs. Boulton, Stack, and Mses. Thomas and Evans

137 Abstain: Mr. Klein  
138

139 (d) Financial Reports

140 1. FY 2018 Financial Statements and Independent Auditor’s Report – Columbia Association, Inc.

141 2. December 31, 2017 Financial Statements and Independent Auditor’s Report – Columbia Association,  
142 Inc. Incentive Savings Plan

143 3. FY 2018 Fourth Quarter Financial Report

144 CFO Susan Krabbe presented the financial reports.  
145

146 (e) Dashboard

147 Ms. Krabbe gave an overview of dashboard metrics regarding memberships and financial data. She said  
148 the metrics now include audited data. Sport and Fitness Director Dan Burns reported on data from more  
149 than 2,500 surveys completed by users of CA’s gyms, spa, pools, tennis courts, ice rink and sports park.  
150  
151

152 **8. Board Action**

153 (a) Consent Agenda

154 1. Approval of Minutes of June 28, 2018

155 Approved by consent.

156  
157 (b) Board Votes

158 1. FY 2020 Budget Schedule

159 **Action:** Ms. Thomas moved to approve the budget schedule. Mr. Schwind seconded the motion, which  
160 passed. Vote: 8-0-0.

161 For: Mses. Evans, McCord, Thomas and Zaret; and Messrs. Schwind, Stack, Boulton, and  
162 Klein

163 Against: none

164 Abstain: none

165 2. Annual Charge Rate and Cap for the Conditional 2020 Budget.

166 **Action:** Mr. Boulton moved to approve the annual charge rate and cap. Ms. McCord seconded the  
167 motion, which passed. Vote: 7-1-0.

168 For: Mses. Evans, McCord, Thomas and Zaret; and Messrs. Schwind, Stack, Boulton

169 Against: Mr. Klein

170 Abstain: none

171  
172 3. Proposed Charges for FY 2019 Advisory Committees

173 i. Climate Change and Sustainability Advisory Committee

174 ii. Columbia Aquatics Advisory Committee

175 iii. Columbia Art Center Advisory Committee

176 iv. Green and Golf Advisory Committee

177 v. Health and Fitness Advisory Committee

178 vi. Information Technology Advisory Committee

179 vii. International and Multicultural Advisory Committee

180 viii. Senior Advisory Committee

181 ix. Teen and Middle School Advisory Committee

182 x. Tennis Advisory Committee

183 xi. Watershed Advisory Committee

184 **Action:** Mr. Boulton moved to approve all of the advisory committee charges except that of the Columbia  
185 Art Center, noting also that no charges have been presented by the newly-formed Climate Change and  
186 Sustainability Advisory Committee. Ms. McCord seconded the motion. Mr. Schwind offered an  
187 amendment to also charge four committees (Senior, Teen, Watershed, and Health and Fitness) to provide  
188 recommendations to the Board and staff re: how CA can enhance its programs and facilities to better serve  
189 those groups. Ms. Thomas seconded the motion to amend.

190  
191 Ms. Thomas also asked that the Aquatics Committee report to the Board on the status of changing an  
192 outdoor pool to an indoor pool. She hopes there is money budgeted for it.

193  
194 Mr. Klein asked that the charge to provide recommendations be given to all of the advisory committees.

195 Mr. Schwind accepted the amendment and the motion to amend passed. Vote: 8-0-0.

196 For: Mses. Evans, McCord, Thomas and Zaret; and Messrs. Schwind, Stack, Boulton, and Klein.

197 Against: none

198 Abstain: none

199  
200 The motion to approve all of the advisory committee charges, including a charge that they provide  
201 recommendations to the Board and staff re: how CA can enhance its programs and facilities to better serve  
202 their relevant groups, passed. Vote: 8-0-0.

203 For: Mses. Evans, McCord, Thomas and Zaret; and Messrs. Schwind, Stack, Boulton, and Klein.

204 Against: none  
205 Abstain: none

206  
207 The Board discussed their charge to the Columbia Arts Center Advisory Committee to research the  
208 feasibility and placement of public art on CA land and develop estimates of costs of public art installations.

209 **Action:** Ms. Thomas moved to approve Columbia Art Center Advisory Committee charge for FY 2020.  
210 Ms. Evans seconded the motion, which passed. Vote: 8-0-0.

211 For: Mses. Evans, McCord, Thomas and Zaret; and Messrs. Schwind, Stack, Boulton, and Klein.

212 Against: none

213 Abstain: none

214

215 4. President/CEO's Proposed FY 2019 Strategic Initiatives

216 **Action:** Mr. Schwind moved to approve Strategic Initiatives 1 through 4. Ms. Evans seconded the motion,  
217 which passed. Vote: 8-0-0.

218 For: Mses. Evans, McCord, Thomas and Zaret; and Messrs. Schwind, Stack, Boulton, and Klein.

219 Against: none

220 Abstain: none

221

222 The Board discussed postponing consideration of Strategic Initiative #5 (re: Marketing Feasibility Study)  
223 until the next meeting, then decided to eliminate it as one of the President/CEO's FY 2019 strategic  
224 initiatives. Beginning in October, staff will give quarterly updates and analysis regarding membership  
225 structures.

226

227 5. Resolution to Indemnify CA Team Members on the 401(K) Planning Committee

228 **Action:** Ms. Evans moved to approve the resolution. Mr. Boulton seconded the motion, which passed.  
229 Vote: 8-0-0.

230 For: Mses. Evans, McCord, Thomas and Zaret; and Messrs. Schwind, Stack, Boulton, and Klein.

231 Against: none

232 Abstain: none

233

## 234 9. For Your Information

235 (a) Letter from the Department of Energy re: Achievement Under the "Better Buildings Challenge"

236 (b) Letter from Linwood Center, Inc. re: School Age Services fundraiser.

237

## 238 10. Tracking Forms

239 (a) Tracking Form for Board Requests

240 (b) Tracking Form for Resident Requests

241

## 242 11. Talking Points: Recording Secretary Valerie Montague read the Talking Points.

243

244 The open meeting was adjourned at 11:05 p.m.

245

246 Respectfully submitted,

247

248 Valerie Montague

249 Recording Secretary

# Return of Organization Exempt From Income Tax

**2017**

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](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

<b>A</b> For the 2017 calendar year, or tax year beginning <u>5/1/2017</u> , and ending <u>4/30/2018</u>																
<b>B</b> Check if applicable: <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	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>C</b> Name of organization <u>Columbia Association, Inc.</u></td> <td><b>D</b> Employer identification number <u>52-0823992</u></td> </tr> <tr> <td colspan="2">Doing business as</td> <td><b>E</b> Telephone number <u>410-715-3000</u></td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address) <u>6310 Hillside Court</u></td> <td>Room/suite <u>100</u></td> <td></td> </tr> <tr> <td>City or town <u>Columbia</u></td> <td>State <u>MD</u></td> <td>ZIP code <u>21046</u></td> </tr> <tr> <td>Foreign country name</td> <td>Foreign province/state/county</td> <td>Foreign postal code</td> </tr> </table>	<b>C</b> Name of organization <u>Columbia Association, Inc.</u>		<b>D</b> Employer identification number <u>52-0823992</u>	Doing business as		<b>E</b> Telephone number <u>410-715-3000</u>	Number and street (or P.O. box if mail is not delivered to street address) <u>6310 Hillside Court</u>	Room/suite <u>100</u>		City or town <u>Columbia</u>	State <u>MD</u>	ZIP code <u>21046</u>	Foreign country name	Foreign province/state/county	Foreign postal code
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Foreign country name	Foreign province/state/county	Foreign postal code														
<b>F</b> Name and address of principal officer: <u>Milton Matthews 6310 Hillside Court, Columbia, MD 21046</u>		<b>G</b> Gross receipts \$ <u>71,880,929</u>  <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)														
<b>I</b> 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		<b>H(c)</b> Group exemption number ▶														
<b>J</b> Website: ▶ <u>www.columbiaassociation.org</u>																
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <u>1965</u> <b>M</b> State of legal domicile: <u>MD</u>														

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>The mission of the Columbia Association is working every day in hundreds of ways to make Columbia an even better place to live, work, and play.</u>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a) . . . . .	<b>3</b>	10
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	<b>4</b>	10
	<b>5</b>	Total number of individuals employed in calendar year 2017 (Part V, line 2a) . . . . .	<b>5</b>	1,986
	<b>6</b>	Total number of volunteers (estimate if necessary) . . . . .	<b>6</b>	2,261
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	<b>7a</b>	0
<b>b</b>	Net unrelated business taxable income from Form 990-T, line 34 . . . . .	<b>7b</b>	0	
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h) . . . . .	<b>Prior Year</b> 37,480,829	<b>Current Year</b> 39,420,695
	<b>9</b>	Program service revenue (Part VIII, line 2g) . . . . .	30,695,018	31,475,418
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	-57,996	-954,851
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .	255,858	283,141
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	68,373,709	70,224,403
	<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .	3,523,075
<b>14</b>		Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	0	0
<b>15</b>		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) . . . . .	29,713,213	30,018,784
<b>16a</b>		Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	0	0
<b>b</b>		Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>0</u>		
<b>17</b>		Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .	30,049,434	32,094,449
<b>18</b>		Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) . . . . .	63,285,722	65,963,482
<b>Net Assets or Fund Balances</b>	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12 . . . . .	5,087,987	4,260,921
	<b>20</b>	Total assets (Part X, line 16) . . . . .	<b>Beginning of Current Year</b> 138,542,031	<b>End of Year</b> 145,495,869
	<b>21</b>	Total liabilities (Part X, line 26) . . . . .	47,431,425	50,127,015
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20 . . . . .	91,110,606	95,368,854

**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.

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

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

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: The mission of the Columbia Association is working every day in hundreds of ways to make Columbia an even better place to live, work, and play.

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 [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

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 \$ 28,331,980 including grants of \$ 0 ) (Revenue \$ 25,697,000 ) 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 FY18, the department of Sport & Fitness welcomed over 2,500,000 participant visits across 37 facilities. These visits included: 410,000 visits to outdoor pools, 380 youth in the Clipper competitive swim team, 2,350 youth in the summer Columbia Neighborhood Swim League, 1,400,000 visits to our three fitness clubs, 280,000 participants in group fitness classes, 55,000 rounds of golf and 700 youth served by the First Tee of Howard County golf program at Fairway Hills, 50,000 participants at the tennis clubs, 125,000 visitors to the ice rink and the Annual Kids' Day welcomed over 2,000 visitors to the sports park.

4b (Code: ) (Expenses \$ 14,148,304 including grants of \$ 0 ) (Revenue \$ 981,000 ) 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 the Long Reach Tennis Club and began working on phase II work at the Columbia Athletic Club. Capital improvements completed 15,000 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, rain gardens and completed dredging work at Wilde Lake. Energy Management completed installation of solar PV projects at the Long Reach Tennis Club, the Dorsey Hall outdoor pool, and the Dickinson outdoor pool.

4c (Code: ) (Expenses \$ 6,275,851 including grants of \$ 615,000 ) (Revenue \$ 4,680,000 ) 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 18, Community Services had the following accomplishments: Twenty-two licensed before and after school programs served 1,800 youth daily during the school year; fourteen summer day camps served 859 campers that filled 1,607 spots; free nightly entertainment at the Town Center Lakefront attracted approximately 25,000 participants during the summer months; exhibits, classes camps, workshops, lectures were provided year round for the 28,000 visitors at the Columbia Art Center; the Youth and Teen Center had 17,000 visits; the Multicultural programs offered free World Languages Cafe, International Book Club, and Culture Fests during the year; and the Columbia 50th Birthday Celebration concluded 8 months of programming with over 80 organizations participating in FY18.

4d Other program services. (Describe in Schedule O.) (Expenses \$ 7,833,495 including grants of \$ 3,220,249 ) (Revenue \$ 174,000 )

4e Total program service expenses 56,589,630

**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)? <i>If "Yes," complete Schedule A.</i>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>		
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? <i>If "Yes," complete Schedule C, Part III.</i>		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? <i>If "Yes," complete Schedule D, Part I.</i>		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? <i>If "Yes," complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		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? <i>If "Yes," complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>		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? <i>If "Yes," complete Schedule D, Part VI.</i>	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? <i>If "Yes," complete Schedule D, Part VII.</i>		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? <i>If "Yes," complete Schedule D, Part VIII.</i>		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? <i>If "Yes," complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>	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)? <i>If "Yes," complete Schedule D, Part X.</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		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? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		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? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		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? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		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? <i>If "Yes," complete Schedule G, Part I</i> (see instructions).		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? <i>If "Yes," complete Schedule G, Part II.</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		X

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> 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? <i>If "Yes," complete Schedule I, Parts I and II.</i>	X	
<b>22</b> 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? <i>If "Yes," complete Schedule I, Parts I and III.</i>	X	
<b>23</b> 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? <i>If "Yes," complete Schedule J.</i>	X	
<b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		X
<b>b</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? <i>If "Yes," complete Schedule L, Part I.</i>		X
<b>26</b> 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? <i>If "Yes," complete Schedule L, Part II.</i>		X
<b>27</b> 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? <i>If "Yes," complete Schedule L, Part III.</i>		X
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
<b>c</b> 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? <i>If "Yes," complete Schedule L, Part IV.</i>		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>b</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)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
<b>37</b> 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? <i>If "Yes," complete Schedule R, Part VI.</i>		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .		
	<b>1a</b> 0		
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .		
	<b>1b</b> 0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .		
	<b>1c</b>		
<b>2a</b>	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 . . . . .		
	<b>2a</b> 1,986		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	X	
	<b>2b</b>		
	<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)		
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .		X
	<b>3a</b>		
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O.</i> . . . . .		X
	<b>3b</b>		
<b>4a</b>	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)? . . . . .		X
	<b>4a</b>		
<b>b</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).		
	<b>4b</b>		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		X
	<b>5a</b>		
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .		X
	<b>5b</b>		
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .		
	<b>5c</b>		
<b>6a</b>	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? . . . . .		X
	<b>6a</b>		
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		
	<b>6b</b>		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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? . . . . .		
	<b>7a</b>		
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .		
	<b>7b</b>		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		
	<b>7c</b>		
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .		
	<b>7d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .		
	<b>7e</b>		
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		
	<b>7f</b>		
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		
	<b>7g</b>		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .		
	<b>7h</b>		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .		
	<b>8</b>		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .		
	<b>9a</b>		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .		
	<b>9b</b>		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders . . . . .	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . .	<b>13a</b>	
	<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</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 . . . . .	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand . . . . .	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	<b>14a</b>	X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O.</i> . . . . .	<b>14b</b>	



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check 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			
(1) Andrew Stack ----- Director	25.00 ----- 0.00	X					808		
(2) Gregg Schwind ----- Director	12.00 ----- 0.00	X					1,014		
(3) Virginia Thomas ----- Director	20.00 ----- 0.00	X					688		
(4) Dick Boulton ----- Director	13.00 ----- 0.00	X					1,200		
(5) Janet Evans ----- Director	10.00 ----- 0.00	X					1,452		
(6) Lin Eagan ----- Director	15.00 ----- 0.00	X					1,308		
(7) Nancy McCord ----- Director	9.00 ----- 0.00	X					1,308		
(8) Chao Wu ----- Director	4.00 ----- 0.00	X					688		
(9) Alan Klein ----- Director	6.00 ----- 0.00	X					826		
(10) Shari Zaret ----- Director	15.00 ----- 0.00	X					0		
(11) Milton W. Matthews ----- President/CEO	45.00 ----- 0.00			X			250,958	28,908	
(12) Susan Krabbe ----- Vice President	45.00 ----- 0.00			X			213,424	20,704	
(13) Mary L. Schwartz ----- Treasurer	45.00 ----- 0.00			X			179,774	19,354	
(14) Sheri Fanaroff ----- Secretary	45.00 ----- 0.00			X			220,351	43,199	

**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) Don Van Deusen Assistant Secretary	45.00 0.00			X				91,364	5,413	
(16) Dan Burns Director of Sport & Fitness	45.00 0.00				X			168,104	21,367	
(17) Michelle A. Miller Director of Community Services	45.00 0.00				X			166,755	11,004	
(18) Dennis Matthey Director of Open Space & Facilities Services	45.00 0.00				X			177,994	10,586	
(19) Jane Dembner Director of Planning & Community Affairs	45.00 0.00					X		156,888	39,469	
(20) Paul Papagijka Controller	45.00 0.00					X		159,209	24,745	
(21) Norma Heim Director of Communication & Marketing	45.00 0.00					X		163,248	16,873	
(22) Charles Thompson Chief Information Officer	45.00 0.00					X		169,893	18,429	
(23) Ronald Meliker Director of Human Resources	45.00 0.00					X		161,450	19,942	
(24)										
(25)										
<b>1b Sub-total</b>								2,288,704	0	279,993
<b>c Total from continuation sheets to Part VII, Section A</b>								0	0	0
<b>d Total (add lines 1b and 1c)</b>								2,288,704	0	279,993

**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 **35**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>		X
<b>4</b> 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? <i>If "Yes," complete Schedule J for such individual.</i>	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i>		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	4,440,966
MORGAN KELLER, INC 70 THOMAS JOHNSON DRIVE, SUITE 200 FREDE	Construction	3,342,627
BARTON MALOW COMPANY 300 WEST PRATT STREET, SUITE 310 BALTIMOR	Construction	2,493,233
CLOVER ACQUISITIONS, LLC P.O. BOX 86 MINNEAPOLIS, MN 55486	Leasing	1,159,250
GOLF IRRIGATION SERVICES 1 NICOLE LANE BURLINGTON, CT 06013	Golf Irrigation	702,696

**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 **79**

**Part VIII Statement of Revenue**

Check 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	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b> 0					
	<b>b</b>	Membership dues . . . . .	<b>1b</b> 38,849,176					
	<b>c</b>	Fundraising events . . . . .	<b>1c</b> 0					
	<b>d</b>	Related organizations . . . . .	<b>1d</b> 0					
	<b>e</b>	Government grants (contributions) . . . . .	<b>1e</b> 571,519					
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b> 0					
	<b>g</b>	Noncash contributions included in lines 1a-1f: \$ . . . . .	0					
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . . ▶		39,420,695				
	Program Service Revenue			<b>Business Code</b>				
<b>2a</b>		Membership Income . . . . .	713940	18,642,946	18,642,946			
<b>b</b>		Fees for Community Programs . . . . .	900099	8,169,375	8,169,375			
<b>c</b>		Tuition and Enrollment . . . . .	624410	4,533,735	4,533,735			
<b>d</b>		Other Program Services . . . . .	423000	129,362	129,362			
<b>e</b>		. . . . .		0				
<b>f</b>		All other program service revenue . . . . .		0				
<b>g</b>		<b>Total.</b> Add lines 2a-2f . . . . . ▶		31,475,418				
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		214,962	214,962			
	<b>4</b>	Income from investment of tax-exempt bond proceeds . . . . . ▶		0				
	<b>5</b>	Royalties . . . . . ▶		0				
	<b>6a</b>	Gross rents . . . . .	(i) Real	178,062				
			(ii) Personal					
			<b>b</b>	Less: rental expenses . . . . .				
			<b>c</b>	Rental income or (loss) . . . . .	178,062	0		
	<b>d</b>	Net rental income or (loss) . . . . . ▶		178,062				
	<b>7a</b>	Gross amount from sales of assets other than inventory . . . . .	(i) Securities	0	77,625			
			(ii) Other					
			<b>b</b>	Less: cost or other basis and sales expenses . . . . .	0	1,247,438		
			<b>c</b>	Gain or (loss) . . . . .	0	-1,169,813		
	<b>d</b>	Net gain or (loss) . . . . . ▶		-1,169,813				
	<b>8a</b>	Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b> 0					
	<b>b</b>	Less: direct expenses . . . . .	<b>b</b> 0					
<b>c</b>	Net income or (loss) from fundraising events . . . . . ▶		0					
<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b> 0						
		<b>b</b> 0						
		<b>c</b> 0						
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>a</b> 514,167						
<b>b</b>	Less: cost of goods sold . . . . .	<b>b</b> 409,088						
<b>c</b>	Net income or (loss) from sales of inventory . . . . . ▶		105,079					
<b>Miscellaneous Revenue</b>		<b>Business Code</b>						
<b>11a</b>	. . . . .		0					
<b>b</b>	. . . . .		0					
<b>c</b>	. . . . .		0					
<b>d</b>	All other revenue . . . . .		0					
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . . ▶		0					
<b>12</b>	<b>Total revenue.</b> See instructions . . . . . ▶		70,224,403	31,690,380	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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		(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 . . . . .	3,835,249	3,835,249		
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 . . . . .	0			
4	Benefits paid to or for members . . . . .	0			
5	Compensation of current officers, directors, trustees, and key employees . . . . .	1,511,061	616,050	895,012	
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 . . . . .	23,160,250	19,463,444	3,696,805	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	1,046,422	794,899	251,523	
9	Other employee benefits . . . . .	2,353,353	1,866,216	487,137	
10	Payroll taxes . . . . .	1,947,698	1,628,664	319,034	
11	Fees for services (non-employees):				
a	Management . . . . .	0			
b	Legal . . . . .	879,652	350,426	529,226	
c	Accounting . . . . .	42,500		42,500	
d	Lobbying . . . . .	199,104		199,104	
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.)	3,528,725	3,273,915	254,810	
12	Advertising and promotion . . . . .	669,865	659,985	9,880	
13	Office expenses . . . . .	3,610,924	3,314,015	296,909	
14	Information technology . . . . .	850,507	20,226	830,281	
15	Royalties . . . . .	0			
16	Occupancy . . . . .	8,219,342	7,394,617	824,725	
17	Travel . . . . .	143,170	122,679	20,491	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19	Conferences, conventions, and meetings . . . . .	102,126	78,459	23,667	
20	Interest . . . . .	792,950	931,610	-138,660	
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .	9,923,432	9,484,296	439,136	0
23	Insurance . . . . .	624,295	504,391	119,904	
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	785,434	784,094	1,340	
b	Open Space/Golf Course Materials & Maintenance	216,461	216,461		
c	Miscellaneous Other Costs/Expenses	1,505,962	1,234,934	271,028	
d		0			
e	All other expenses	0			
25	<b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	65,963,482	56,589,630	9,373,852	0
26	<b>Joint costs.</b> 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 Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	1,832,738	<b>1</b>	54,942
	<b>2</b> Savings and temporary cash investments . . . . .	12,085	<b>2</b>	13,253
	<b>3</b> Pledges and grants receivable, net . . . . .	0	<b>3</b>	0
	<b>4</b> Accounts receivable, net . . . . .	7,254,692	<b>4</b>	3,188,392
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .	0	<b>5</b>	
	<b>6</b> 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	<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	0	<b>7</b>	0
	<b>8</b> Inventories for sale or use . . . . .	0	<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	1,725,847	<b>9</b>	1,662,845
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 259,140,877		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 128,847,615	117,689,481	<b>10c</b> 130,293,262
	<b>11</b> Investments—publicly traded securities . . . . .	9,708,588	<b>11</b>	9,964,575
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	0	<b>12</b>	0
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	0
	<b>14</b> Intangible assets . . . . .	318,600	<b>14</b>	318,600
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	0	<b>15</b>	0
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	138,542,031	<b>16</b>	145,495,869	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	12,847,181	<b>17</b>	15,471,784
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	8,544,189	<b>19</b>	4,524,387
	<b>20</b> Tax-exempt bond liabilities . . . . .	0	<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	0	<b>21</b>	
	<b>22</b> 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	<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	26,040,055	<b>23</b>	24,225,246
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	0
	<b>25</b> 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 . . . . .	0	<b>25</b>	5,905,598
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	47,431,425	<b>26</b>	50,127,015
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	91,110,606	<b>27</b>	95,368,854
	<b>28</b> Temporarily restricted net assets . . . . .	0	<b>28</b>	
	<b>29</b> Permanently restricted net assets . . . . .	0	<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .	0	<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .	0	<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .	0	<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	91,110,606	<b>33</b>	95,368,854	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	138,542,031	<b>34</b>	145,495,869	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	<b>1</b>	70,224,403
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25) . . . . .	<b>2</b>	65,963,482
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1 . . . . .	<b>3</b>	4,260,921
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	<b>4</b>	91,110,606
<b>5</b>	Net unrealized gains (losses) on investments . . . . .	<b>5</b>	-2,673
<b>6</b>	Donated services and use of facilities . . . . .	<b>6</b>	
<b>7</b>	Investment expenses . . . . .	<b>7</b>	
<b>8</b>	Prior period adjustments . . . . .	<b>8</b>	0
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) . . . . .	<b>10</b>	95,368,854

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<b>1</b>	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.		
<b>2a</b>	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>b</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	
<b>c</b>	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	
<b>3a</b>	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>b</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**

OMB No. 1545-0047

**2017**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

<b>Name of the organization</b> Columbia Association, Inc.	<b>Employer identification number</b> 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, 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).

<b>Name of organization</b> Columbia Association, Inc.	<b>Employer identification number</b> 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	State of Maryland - Treasurer's Office ----- 580 Taylor Ave ----- Annapolis MD 21401 ----- Foreign State or Province: ----- Foreign Country: -----	\$ 549,907	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Central MD Regional Transit ----- 312 Marshall Ave Suite 1000 ----- Laurel MD 20707 ----- Foreign State or Province: ----- Foreign Country: -----	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	State of Maryland - Treasurer's Office ----- Office of the Governor, Financial Admin. ----- Annapolis MD 21401 ----- Foreign State or Province: ----- Foreign Country: -----	\$ 8,523	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.)

<b>Name of organization</b> Columbia Association, Inc.	<b>Employer identification number</b> 52-0823992
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**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
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----

<b>Name of organization</b> Columbia Association, Inc.	<b>Employer identification number</b> 52-0823992
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**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

**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 . . . . . ▶ \$ \_\_\_\_\_

**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
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other .....
- 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      |
|--|-------------|
| <b>c</b> Beginning balance             | <b>1c</b>   |
| <b>d</b> Additions during the year     | <b>1d</b>   |
| <b>e</b> Distributions during the year | <b>1e</b>   |
| <b>f</b> Ending balance                | <b>1f</b> 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
<b>1a</b> Beginning of year balance					
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> 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:
- |   | Yes           | No |
|---|---------------|----|
| <b>(i)</b> unrelated organizations  | <b>3a(i)</b>  |    |
| <b>(ii)</b> related organizations   | <b>3a(ii)</b> |    |
| <b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | <b>3b</b>     |    |
- 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
<b>1a</b> Land		16,924,261		16,924,261
<b>b</b> Buildings		122,275,902	63,252,049	59,023,853
<b>c</b> Leasehold improvements		5,556,760	1,476,243	4,080,517
<b>d</b> Equipment		26,144,202	19,375,685	6,768,517
<b>e</b> Other		88,239,752	44,743,638	43,496,114

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶ 130,293,262

**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) . . . . .		
<b>Total.</b> (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)		
<b>Total.</b> (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)	
<b>Total.</b> (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	5,905,598
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	5,905,598

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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	70,630,000
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	-3,491	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	-3,491	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>		70,633,491
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	-409,088	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	-409,088	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .	<b>5</b>		70,224,403

**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.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	66,372,000
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	0	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>		66,372,000
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	-408,518	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	-408,518	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .	<b>5</b>		65,963,482

**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 accounting for uncertainty in

Income Taxes (FASB ASC 740-10) on January 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 for 2017, 2016,

2015, and 2014 are subject to examination by the IRS and state tax authorities, generally

for 3 years after they were filed.

Part XI Line 2a Unrealized gain/loss on securities (\$2,673) and Rounding (\$818).

Part VII Line 4b Cost of Sales \$409,088 and Rounding (\$570)



**SCHEDULE I  
(Form 990)**

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

OMB No. 1545-0047

**2017**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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](http://www.irs.gov/Form990) for the latest information.

Name of the organization

Columbia Association, Inc.

Employer identification number

52-0823992

**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	278,778				Conducting day-to-day Services, covenant
(2) Harper's Choice Community Assoc 5440 Old Tucker Row Columbia, MD 2	52-0993424	C4	377,235				Conducting day-to-day Services, covenant
(3) Hickory Ridge Community Associa 6175 Sunny Spring Columbia, MD 210	52-1145609	C4	269,687				Conducting day-to-day Services, covenant
(4) Kings Contrivance Community Ass 7251 Eden Brook Drive Columbia, MD	52-1183017	C4	263,364				Conducting day-to-day Services, covenant
(5) Long Reach Community Associati 8775 Cloudleap Court Columbia, MD 2	23-7165259	C4	376,403				Conducting day-to-day Services, covenant
(6) Oakland Mills Community Associat 5851 Robert Oliver Place Columbia, M	23-7350490	C4	401,605				Conducting day-to-day Services, covenant
(7) Owen Brown Community Associati 6800 Cradlerock Way Columbia, MD 2	52-1020415	C4	312,737				Conducting day-to-day Services, covenant
(8) River Hill Community Association 6020 Daybreak Circle Clarksville, MD	52-1821283	C4	268,065				Conducting day-to-day Services, covenant
(9) Town Center Community Associati 5430 Vantage Point Road Columbia, N	52-1002415	C4	303,308				Conducting day-to-day Services, covenant
(10) Wilde Lake Community Associator 10451 Twin Rivers Road Columbia, M	52-0997150	C4	369,067				Conducting day-to-day Services, covenant
(11) Inner Arbor Trust 10630 Little Patuxent Pkwy -315 Colu	46-2748824	C3	121,000				Promote the social welfare of the people
(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 ▶ 9
- 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.

Schedule I (Form 990) (2017)

**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
1 Spirit of Columbia Scholarships	6	15,000			
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 Column(b) The Association paid 6 individuals \$2,500 each for the Spirit of Columbia Scholarship.

## Continuation Sheet for Schedule I (Form 990)

Name of the organization Columbia Association, Inc.	Employer identification number 52-0823992
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**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 5575 Sterrett Place Columbia, MD 21044	52-1599803	C3	105,000				Promote the social welfare of the people of Columbia
(14) The Community Foundation of Howard County 10630 Little Patuxent Pkwy -315 Columbia, MD	35-1844891	C3	105,000				Promote the social welfare of the people of Columbia
(15) The Village in Howard 4589 Kingscup Ct Ellicott City, MD 21042	46-3369708	C3	25,000				Promote the social welfare of the people of Columbia
(16) Neighbor Ride, Inc. 5570 Sterrett Place, Suite 102 Columbia, MD	32-0123282	C3	10,000				Promote the social welfare of the people of Columbia
(17) Community Action Council 5429 Endicott Lane Columbia, MD 21044	81-0954815	C3	15,000				Promote the social welfare of the people of Columbia
(18) Korean American Senior Association of Howard County 6336 Cedar Lane - 139 Columbia, MD 21044	68-0532365	C3	6,000				Promote the social welfare of the people of Columbia
(19) Camp Attaway 9770 Patuxent Woods Dr. - 303 Columbia, MD	52-1795289	C3	15,000				Promote the social welfare of the people of Columbia
(20) .....							
(21) .....							
(22) .....							
(23) .....							
(24) .....							
(25) .....							
(26) .....							
(27) .....							
(28) .....							
(29) .....							

# Continuation Sheet for Schedule I (Form 990)

Name of the organization Columbia Association, Inc.	Employer identification number 52-0823992
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**Part III** Continuation of Grants and Other Assistance to Individuals in the United States

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

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

**2017**

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

**Open to Public Inspection**

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization

Employer identification number

Columbia Association, Inc.

52-0823992

**Part I Questions Regarding Compensation**

		Yes	No
<b>1a</b>	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"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef)		
<b>b</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 . . . . .	<b>1b</b>	
<b>2</b>	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? . . . . .	<b>2</b>	
<b>3</b>	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 type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
<b>4</b>	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:		
<b>a</b>	Receive a severance payment or change-of-control payment? . . . . .	<b>4a</b>	X
<b>b</b>	Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . .	<b>4b</b>	X
<b>c</b>	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.	<b>4c</b>	X
<b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.</b>			
<b>5</b>	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:		
<b>a</b>	The organization? . . . . .	<b>5a</b>	X
<b>b</b>	Any related organization? . . . . . If "Yes" on line 5a or 5b, describe in Part III.	<b>5b</b>	X
<b>6</b>	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:		
<b>a</b>	The organization? . . . . .	<b>6a</b>	X
<b>b</b>	Any related organization? . . . . . If "Yes" on line 6a or 6b, describe in Part III.	<b>6b</b>	X
<b>7</b>	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	<b>7</b>	X
<b>8</b>	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 . . . . .	<b>8</b>	X
<b>9</b>	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .	<b>9</b>	

**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 President/CEO	(i)	233,708	17,250		15,090	15,846	281,894	
	(ii)						0	
2 Susan Krabbe Vice President	(i)	213,424			12,824	9,802	236,050	
	(ii)						0	
3 Mary L. Schwartz Treasurer	(i)	179,774			10,054	10,960	200,788	
	(ii)						0	
4 Sheri Fanaroff Secretary	(i)	220,351			13,737	31,149	265,237	
	(ii)						0	
5 Dan Burns Director of Sport & Fitness	(i)	168,104			10,264	12,328	190,696	
	(ii)						0	
6 Jane Dembner Director of Planning & Community Affairs	(i)	156,888			9,958	31,029	197,875	
	(ii)						0	
7 Michelle A. Miller Director of Community Services	(i)	166,755			10,004	2,028	178,787	
	(ii)						0	
8 Paul Papagjika Controller	(i)	159,209			9,707	16,524	185,440	
	(ii)						0	
9 Norma Heim Director of Communication & Marketing	(i)	163,248			9,786	8,586	181,620	
	(ii)						0	
10 Charles Thompson Chief Information Officer	(i)	169,893			10,327	9,696	189,916	
	(ii)						0	
11 Dennis Matthey Director of Open Space & Facilities Services	(i)	177,994			10,586	1,615	190,195	
	(ii)						0	
12 Ronald Meliker Director of Human Resources	(i)	161,450			4,167	17,274	182,891	
	(ii)						0	
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							



**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

**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: \$ 5,218,000, Grants and allocations:

\$3,220,249 Revenue: \$9,000. 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: \$165,000 Grants and Allocations: 0,

Revenue: \$165,000. 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.





## **RESOLUTION OF BOARD OF DIRECTORS**

WHEREAS, the Columbia Association, Inc. ("CA") Board of Directors (the "Board") has reviewed and considered Howard County Council (the "Council") Bill CB 70-2018, entitled "AN ACT requiring the Zoning Counsel to appear at Planning Board Hearings to support adherence to the Downtown Columbia Plan where there are requests to approve certain plans or aspects of development in Downtown Columbia; and generally relating to Zoning Counsel and development in Downtown Columbia (the "Bill")", and

WHEREAS, after discussion and deliberation, the Board has voted to support the Bill,

NOW, THEREFORE, BE IT RESOLVED, that CA will proffer written testimony in support of the Bill in the form of a letter from CA's President/CEO to the Council, and

BE IT FURTHER RESOLVED, that the Board authorizes the President/CEO to prepare and submit such letter.

September \_\_, 2018



**Date:** September 20, 2018  
**To:** Columbia Association Board of Directors (Board)  
**From:** Jane Dembner, Office of Planning and Community Affairs  
**Subject:** Phase 2 Howard County Land Development Regulations

In 2017, Howard County completed Phase I of the revision of the county's development regulations. Phase I identified the issues with the current regulations and proposed an outline for a new unified development ordinance. The CA Board and CA staff participated in Phase I by holding several meetings on the topic of New Town zoning, hosting the current Planning Director Val Lazdins and the county's consultant Don Elliott at CA Board meetings, and attending the small group and large-scale public meetings hosted by Howard County, as part of the process.

At the September 14<sup>th</sup> Board work session, the Board began a discussion, which will continue of the next few months, on potential solutions to the issues that impact Columbia and which need to be addressed as part of the Howard County's rewrite of the development regulations. The Board's packet for that September 14 work session included a number of background documents that will be helpful to inform the Board's discussions.

On Thursday, Sept 27<sup>th</sup>, as part of this process, the Board has invited Marsha McLaughlin, a former Howard County Planning Director, to address the Board. As preparation for the September 27<sup>th</sup> Board meeting and others to follow, please consult the following additional New Town resources. The first is the county's overview of the [New Town Development Process](#). The other is the Final Development Plan Database Summary, which is attached to this memo. It is prepared by the Department of Planning and Zoning and provides an up-to-date summary of all the approved New Town FDPs. It shows how much acreage has been approved by New Town land use category and compares it to the required land use percentages in the New Town regulations. It also shows the total residential units approved.

On Thursday, Sept 27<sup>th</sup>, as part of this process, the Board has invited Marsha McLaughlin, a former Howard County Planning Director, to address the Board.

Attachment: Final Development Plan Database Summary, September 5, 2018 version

# FINAL DEVELOPMENT PLAN DATABASE SUMMARY AS OF JUNE 25, 2018

## ACRES

	Single Family Low Density	Single Family Medium Density	Apartments		Employment		Open Space		Total Zoned Acres
			Single Family Attached	Multi-Family	Commercial	Industrial	Credited	Non-Credited	
<u>Total To Date</u>	1,471.450	3,015.938	756.534	967.023	1,058.762	1,549.631	5,172.037	241.596	14,232.971
<u>Combined Total</u>	1,471.450	3,015.938	Total APT = 1,723.557		Total Emp. = 2,608.393		Total OS = 5,413.633		14,232.971
<u>Total Allowed In PDP</u>	1,473	3,021	1,724		2,694		5,360		14,272
<u>Remaining FDP Acres</u>	1.550	5.062	0.443		85.607		-53.633		39.029

## UNITS

SFLD	SFMD	SFA	APT	EMP. SFA	EMP. APT	
2,711	8,689	7,254	14,163	287	759	
<u>Total Units</u>			33,863			
					<u>Total Allowed</u>	<u>Remaining Units</u>
<u>Total Allowed in PDP units per gross acre.</u>					33,948	315
<u>Additional Units - Old Exxon Site</u>					96	96
<u>Additional Units - Wilde Lake Village Center</u>					250	20

Per Zoning Board Case 1031M, Decision & Order dated February 5, 2004, 96 additional units are reserved for age-restricted, moderate-income housing units on the old Exxon site in the Village of Oakland Mills. PDP density increase to 2.3571 units per gross acre.

Per Zoning Board Case 1031M, Decision & Order dated March 24, 2004, 100 additional units are reserved for Non-Downtown Columbia Village(s) in accordance with the procedures outlined in the petition. PDP density increase to 2.3643 units per gross acre.

Per Zoning Board Case 1095M, Decision & Order dated April 19, 2012, increase the allowable acreage for Apartment Land Uses from 1,707 to 1,724 acres and decrease the allowable acreage for Employment Center Land Uses from 2,711 to 2,694 acres. PDP density increase to 2.3695 units per gross acre.

Per Zoning Board Case 1096M, Decision & Order dated July 1, 2012, 100 reserved units for Non-Downtown Columbia Village(s) are dedicated to Wilde Lake Village Center. PDP density increase to 2.3800 units per gross acre enabling an additional 150 units for Wilde Lake Village Center in accordance with the procedures outlined in the petition.

Per Zoning Board Case 1112M, Decision & Order dated November 6, 2017, increase the allowable acreage for Single Family Medium Land Uses from 3,015 to 3,021 acres and decrease the allowable acreage for Single Family Low Land Uses from 1,479 to 1,473 acres. PDP density increase to 2.3809 units per gross acre.

Per Zoning Board Case 1121M, Decision & Order dated June 25, 2018, PDP density increase to 2.4029 units per gross acre.

**NOTES:**

ACREAGE TOTAL = ALL RECORDED FDP'S

UNIT TOTAL = EXISTING, UNDER CONSTRUCTION AND PROPOSED UNITS.

REPORT NAME: G:\MIF\_Dpz\Projects\Research\FDP\Mapinfo Version\Reports\FDP Summary

9/5/2018

Board Request Tracking Log  
 FY 19  
 As of September 21, 2018

	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	Gregg Schwind	CA's process for investigating and resolving sexual harassment complaints	5/31/2018	Office of the General Counsel	7/26/2018	7/26/2018
3	Ginny Thomas	One-page summary of the process used to study the neighborhood centers	6/9/2018	Open Space and Facility Services	7/13/2018	E-mail sent to the BOD on 7/13/2018
4	Chao Wu	CA Board Expenses - 2017-2018	7/9/2018	CFO's Office	8/9/2018	E-mail sent to the BOD on 8/2/2018
5		How many FY/PT employees and their costs				
6		How much spent on the meeting				
7		How much spent on stakeholders dinners				
8		How much spent on BOD members gift cards/benefits				
9		How much spent on outside consulting hired by the BOD				
10		Include any other expenses associated with the BOD				
11	Janet Evans	Request for data related to harassment complaints	9/19/2018	Office of the General Counsel	10/31/2018	
12						
13						
14						

Resident Request Tracking Log  
 FY 19  
 As of September 21, 2018

	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	Robert Slattery	Questions re: three bids/RFP's on CA's website	5/5/2018	Administrative Services	6/1/2018	Letter sent 5/22/2018
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