



December 4, 2020

To: Columbia Association Board of Directors
(E-mail: Board.Members.FY21@ColumbiaAssociation.org)
CA Management

From: Andrew Stack, Board Chair

The Columbia Association Board of Directors Virtual Meeting will be held on Thursday, December 10, 2020 at 7:00 p.m.

1. Call to Order	5 min.	Page Nos.
(a) Announce the procedures being used to conduct the virtual Board meeting		
(b) Roll Call to determine Directors/senior staff in attendance		
(c) Announce that both audio and video of the Board meeting are being broadcast. Anyone using the link on CA's website will be able to see and hear the proceedings.		
2. Announcement of Closed/Special Meetings Held/To Be Held	1 min.	
3. Approval of Agenda	1 min.	
4. Verbal Resident Speakout will be available to individuals who submitted the Resident Speakout form on CA's website by the specified due date. Residents may also send written comments to CA's Board of Directors at Board.Members.FY21@columbiaassociation.org . Please note that, due to time constraints, it may be necessary to limit the number of people at Verbal Resident Speakout.		
5. Consent Agenda	5 min.	
(a) Approval of Minutes – November 12, 2020		3 - 6
(b) Approval of Minutes of the Closed Board Meetings held on February 14, 2019; February 28, 2019; June 25, 2019; November 11, 2019; March 9, 2020; June 4, 2020; September 22, 2020		
(c) Approval of Easement Requests		
(1) Pedestrian Water Main Easement for Howard County (Village of Wilde Lake)		7 - 10
(2) Stonebrook Public Sewer Easement for Howard County (Village of Kings Contrivance)		11 - 14
(3) Easements Shown on Recorded Plats for Howard County (Columbia Wide)		15 - 16
(d) Appointment to the Architectural Resource Committee		17
6. Board Votes	10 min.	
(a) IRS Form 990	(5 min.)	18 - 48
(b) Independent Auditors for FY 2021	(5 min.)	49
7. Board Discussion	100 min.	
(a) Easement Requests		
(1) Roslyn Rise Fire Access Easement (Village of Wilde Lake)	(10 min.)	50 - 54
(2) Wetland Studies and Solutions, Inc. (WSSI) Stream Restoration & Access Easement (Village of Long Reach)	(10 min.)	55 - 60
(b) Inner Arbor Trust Revised Concept Plan	(20 min.)	61 - 62

(c)	Board Member Ideas re: Format/Structure for the Virtual Town Hall on January 21, 2021	(15 min.)	63
(d)	Status Report on the Fiscal Year 2021 Operating Budget	(10 min.)	64
€	Pre-filed State Legislation	(10 min.)	65
(f)	Most Recent Development Tracker	(15 min.)	66 – 74
(g)	Capital Projects and Open Space Updates	(10 min.)	75 – 93
8.	Chairman's Remarks	5 min.	
(a)	Written Report		94
(b)	Update on the President/CEO Search		
9.	Reports/Presentations	25 min.	
(a)	President's Report – "The Year in Review" – Follow-up questions from the BOD	(10 min.)	95 – 103
(b)	Report from the CA Representatives to the Inner Arbor Trust Board of Directors	(5 min.)	104 - 105
(c)	Financial Reports	(10 min.)	
1.	FY 2021 2 nd Quarter Financial Report		106
2.	FY 2021 2 nd Quarter Financial Statement		107 - 129
10.	Tracking Forms	5 min.	
(a)	Tracking Form for Board Requests		130
(b)	Tracking Form for Resident Requests		131
11.	Possible New Topics	5 min.	
12.	Talking Points	2 min.	
13.	Adjournment – Anticipated Ending Time: Approximately 10:15 p.m.		

Next Scheduled Virtual Board Events

Thursday, January 14, 2021 – Board of Directors Work Session - 7:00 p.m.

Thursday, January 21, 2021 – Virtual Town Hall – 7:00 p.m.

Thursday, January 28, 2021 – Board of Directors Meeting - 7:00 p.m.

CA Mission Statement

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

CA Vision Statement

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

Draft Minutes of the
BOARD OF DIRECTORS MEETING
Held November 12, 2020

A virtual meeting of the Columbia Association's Board of Directors was held on Thursday, November 12, 2020 beginning at 7:08 p.m. Present were: Chairman Andrew Stack; Vice Chair Virginia Thomas; and Directors Dick Boulton, Renee DuBois, Jessamine Duvall, Lin Eagan, Janet Evans, Alan Klein, Milton W. Matthews, Nancy McCord, and Shari Zaret, who joined shortly after the roll call. Other participants were CA Vice President/CFO Susan Krabbe; General Counsel Sheri Fanaroff; Director of Audit and Advisory Services Jackie Tuma; Director, Office of Planning and Community Affairs Kristin Russell; Senior Community Planner Jessica Bellah; Director, Department of Sport and Fitness Dan Burns; and Director, Department of Open Space and Facility Services Dennis Matthey.

1. Call to Order: The Board of Directors meeting was called to order at 7:08 p.m. by Chairman Andrew Stack. Mr. Stack read prepared remarks outlining how the meeting would be conducted. The meeting was live streamed and recorded. Mr. Stack then proceeded with a roll call to determine which Directors were participating.

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

CA's **Board of Directors** held a closed virtual work session on November 12, 2020 at 6 p.m. Members present were Dick Bolton, Renee DuBois (joined at 6:05 p.m.), Jessamine Duvall (joined at 6:03 p.m.), Lin Eagan, Janet Evans, Milton W. Matthews, Nancy McCord, Vice Chair Virginia Thomas, Chairman Andy Stack, and Shari Zaret (joined at 6:09 p.m.). The vote to close the meeting was 6-0-0.

The closed meeting was authorized under the Maryland Homeowners Association Act, Md. Code, Real Property §11B-111(4)(iv), Consultation with staff personnel, consultants, attorneys, board members or other persons in connection with pending or potential litigation or other legal matters. The meeting was closed from 6:02 p.m. until 7:05 p.m. to discuss a legal issue.

3. Approval of the Agenda

Action: Mr. Bolton moved to approve the agenda. Ms. McCord seconded the motion, which was approved unanimously with no discussion or objections.

4. Resident Speak out

None

5. Consent Agenda

The following item was approved by consent:

(a) Approval of Minutes – October 22, 2020

45 **6. Board Votes**

46 (a) Proposed Major Capital Projects to be included in the draft FY22 budget
47 Before the vote on the FY22 draft capital budget, Ms. DuBois requested the Board vote on
48 individual categories of the budget instead of the entire budget. Mr. Stack granted her
49 request.

50
51 **Action:** Ms. DuBois moved to accept the Category I portion of the draft capital budget as
52 presented by staff. Ms. Evans seconded the motion, which was approved unanimously.

53
54 Board members and CA staff discussed several issues related to the Category II budget
55 items, including lack of a tot lot policy, putting new capital projects on hold, switching to a
56 line-item budget, trying harder and sooner to get grants from other government entities
57 for projects, the soundness of the budget, the safety and maintenance focus of budget
58 items, budget flexibility, and the difference between the capital and the operating budget.

59
60 **Action:** Ms. Thomas suggested an amendment to Wilde Lake and Lake Elkhorn dam
61 improvements that would request the staff to look hard at any potential funding
62 contributions from the federal, state, and county governments. Ms. Faranoff commented
63 that CA staff currently spends a good deal of time looking for grant funds for projects. Mr.
64 Matthews requested that the Board not tie dam maintenance to getting grants, as dam
65 maintenance is a life/safety issue and CA is responsible for maintenance of dams by state
66 law. No one seconded the amendment and no vote was taken.

67
68 **Action:** Ms. Zaret moved to take out tot lot money (\$350,000) from Category II in the draft
69 capital budget and postpone refurbishment until the Board approves a tot lot policy. Ms.
70 McCord seconded the motion. Ms. Thomas proposed an amendment to leave the money
71 in the budget, contingent upon completion of a Columbia-wide tot lot study, resulting in a
72 proposed policy that will be presented to the Board for approval. The amended motion
73 would be "caveated" that no money can be spent on tot lots until the Board approves a
74 tot lot policy. Ms. Zaret agreed to the amendment. The motion failed by a vote of 4-6-0.

75 For: Mmes. DuBois, McCord, Thomas and Zaret

76 Against: Messrs. Bolton, Klein and Stack: and Mmes. Duvall, Eagan, and Evans

77 Abstain: None

78
79 **Action:** Ms. DuBois made a motion to table the discussion on the entire capital budget
80 until a determination is made on how much money will be spent on Sport and Fitness in
81 total versus neighborhood centers and other things. Ms. Zaret seconded the motion,
82 which failed by a vote of 3-7-0.

83 For: Mmes. DuBois, McCord and Zaret

84 Against: Messrs. Bolton, Klein and Stack: and Mmes. Duvall, Eagan, Evans, and Thomas

85 Abstain: None

86
87 **Action:** Mr. Stack made a motion to adopt the Category II portion of the budget as
88 submitted. Ms. Duvall seconded the motion, which passed by a vote of 9-1-0.

For: Messrs. Bolton, Klein and Stack; Mmes. Duvall, Eagan, Evans, McCord,
Thomas, and Zaret
Against: Ms. DuBois
Abstain: None

Some Board members had concerns about the Category III portion of the budget. Mr. Stack reminded them that Board members receive a briefing on the budget, the financial reports, and budget book to improve understanding of the budget, and assured the Board that they have not lost the ability to control the budget process.

Ms. McCord inquired when the Board would have a tot lot policy. Mr. Matthews responded that information regarding criteria that can be used to create the policy will be provided to the Board prior to the December 10 meeting.

7. Board Discussion

(a) Easement Requests

- (1) Referred to consent agenda for Dec 12, 2020 BOD meeting
- (2) Mr. Klein suggested that some of the more technical easements might not need to be brought before the Board.

(b) Budget

(1) Status Report on FY21 Operating Budget

Mr. Klein asked if income fell on assessments by 8+ percent. Ms. Krabbe answered that CA will not know until the end of the fiscal year. Mr. Klein added that villages should share in loss or gains in assessments.

(2) Preliminary October P&Ls

Ms. Thomas asked Ms. Krabbe if School Age Services income might do better in the future. Ms. Krabbe said she cannot predict one way or the other, and that parents may be having difficulty deciding how to handle care for their children during the virtual learning period of the school year.

(c) Pre-filed State Legislation – None

(d) Most Recent Development Tracker

Presented by Kristin Russell and Jessica Bellah

1. Development Related Meetings

- BA-19-004S Howard Community College (HCC) - sign variance request – 11/12/20
- ZB-1119M HRVC Limited Partnership, C/O – Preliminary Development Plan amendment – 11/18/20
- ZB-1118M – Erikson at Limestone Valley – re-zoning proposal – 12/2/20

- 132 2. Correction of development related meeting time
133 ➤ Pre-submission community meeting - HCC proposal to construct new
134 Mathematics and Athletics complex on campus. Accidentally posted as
135 11/9/20; should be 11/19/20.
136 3. Select project of Interest:
137 ➤ Pre-submission community meeting - Patuxent Commons – apartment
138 complex that includes units for adults with disabilities.
139
140 (e) Capital Projects and Open Space Updates – presented by Dennis Matthey
141 (1) PowerPoint viewable on CA board website (see Packet)
142 (2) Board members had no questions
143
144 **8. Chairman’s Remarks**
145 (a) Mr. Stack submitted a written report.
146
147 **9. Reports/Presentations**
148 (a) Report from the CA Representatives to the Inner Arbor Trust Board of Directors
149 Mr. Bolton asked, “How can Board members and others see presentation of
150 proposed plan for Symphony Woods?” Chairman Stack will email briefing to Board
151 members.
152 (b) Financial Reports – None
153
154 **10. For Your Information**
155 (a) Clarification of the community building management analysis
156 Written report submitted by CA as a follow-up to original presentation in October
157 2020
158
159 **11. Tracking Forms**
160 (a) Tracking Form for Board Requests – No comments were initially received. Mr.
161 Klein’s topic suggested under Item 12 was added to the form.
162 (b) Tracking Form for Resident Requests – No comments were received.
163
164 **12. Possible New Topics**
165 Mr. Klein - Further clarification on the tot lot removal process – Item was added to the
166 Board Request Tracking Form
167 Ms. Eagan - Timeline for addressing the Inner Arbor Trust Revised Concept Plan
168 Ms. Zaret - Add several initiatives from past year to the Board task list
169
170 **13. Talking Points** – No talking points were given
171
172 **14. Adjournment** - The meeting was adjourned at 9:11 p.m.
173
174 Respectfully submitted,
175
176 Wendy Trilling
177 Recording Secretary



Easement Request Form

Date: 11/12/2020

Easement Grantee: Howard County

Project Name: Pedestrian Bridge Water Main

Proposed Easement Location:

Easements as shown in Plat Book 13, Folio 74 Village
of Wilde Lake, Section 10, Area 1, Lot 2 & Village of Wilde Lake, Section 5, Faulkner Ridge, Lot
96

Purpose of Proposed Easement:

Howard County needs access to easements shown in Plat Book 13, Folio 74 in order to construct, repair, replace, and maintain public utilities and facilities related to Howard County Project W-8322

Alternatives to Proposed Easement:

If the easement are not granted, CA would be responsible for maintaining the public utilities installed on CA owned land

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

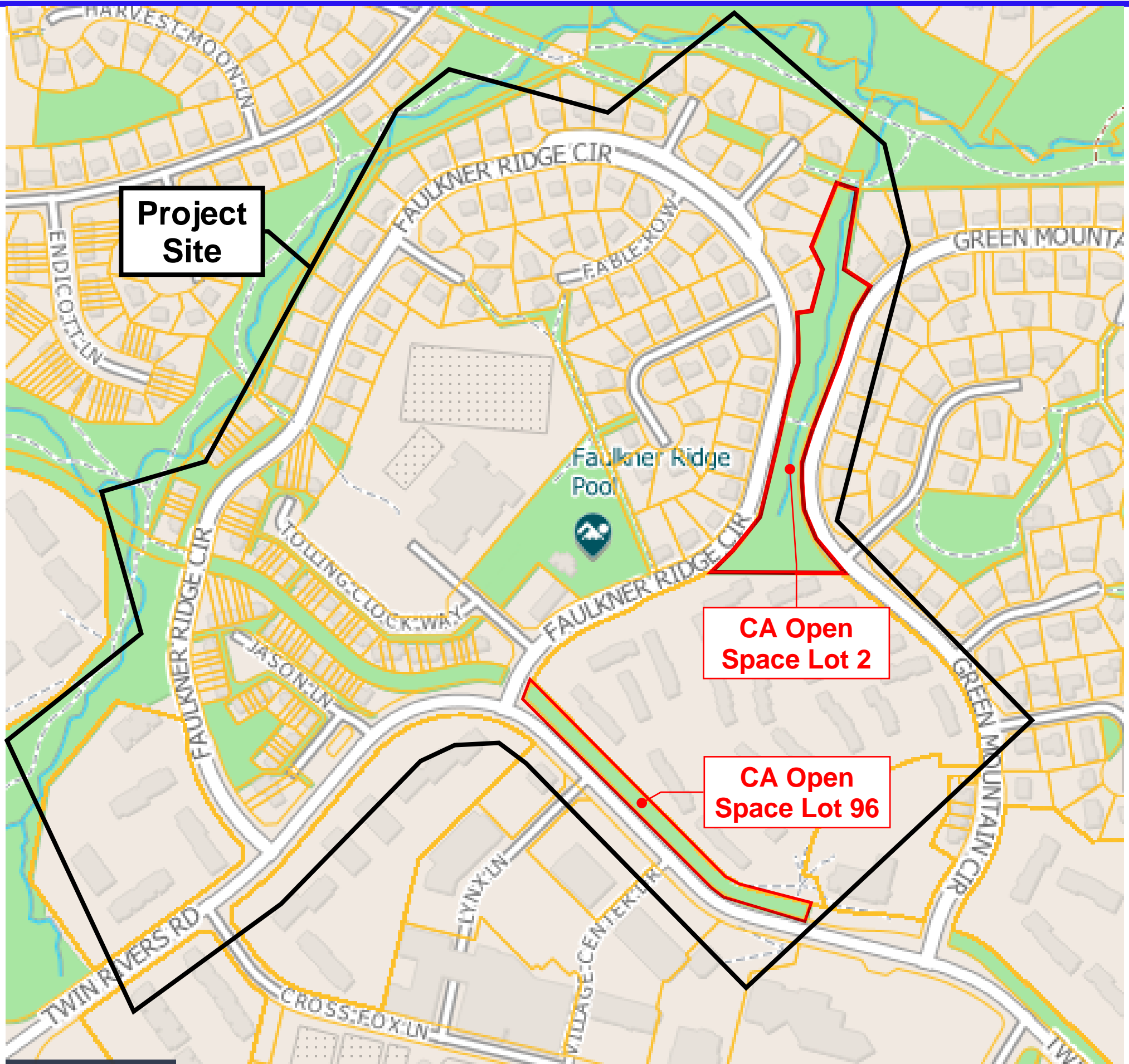
Adjacent neighbors in the vicinity of the project. Residents will see temporary construction activity during construction. Temporary closure of the pathway and pedestrian bridge

Additional Notes:

Provides for a deed of easement to match the already recorded easement reservations recorded on the plats. The deed of easement will still allow the reinstallation of the existing foot bridge to remain in its current location. Recommend approval, subject to staff review

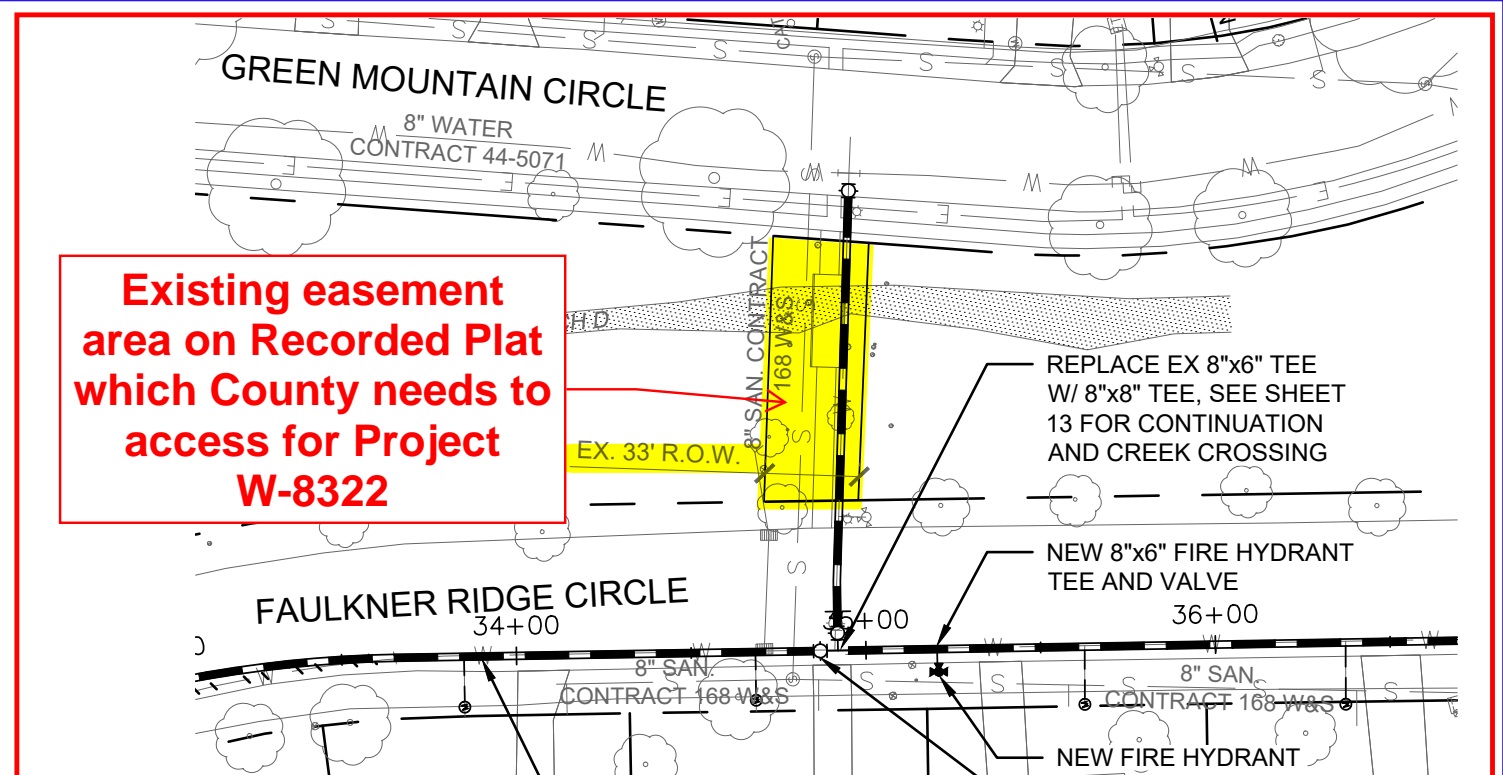
Contact Information

Name: Brady Greer
E-mail: Brady.Greer@ColumbiaAssociation.org
Phone #: 443.674.0097

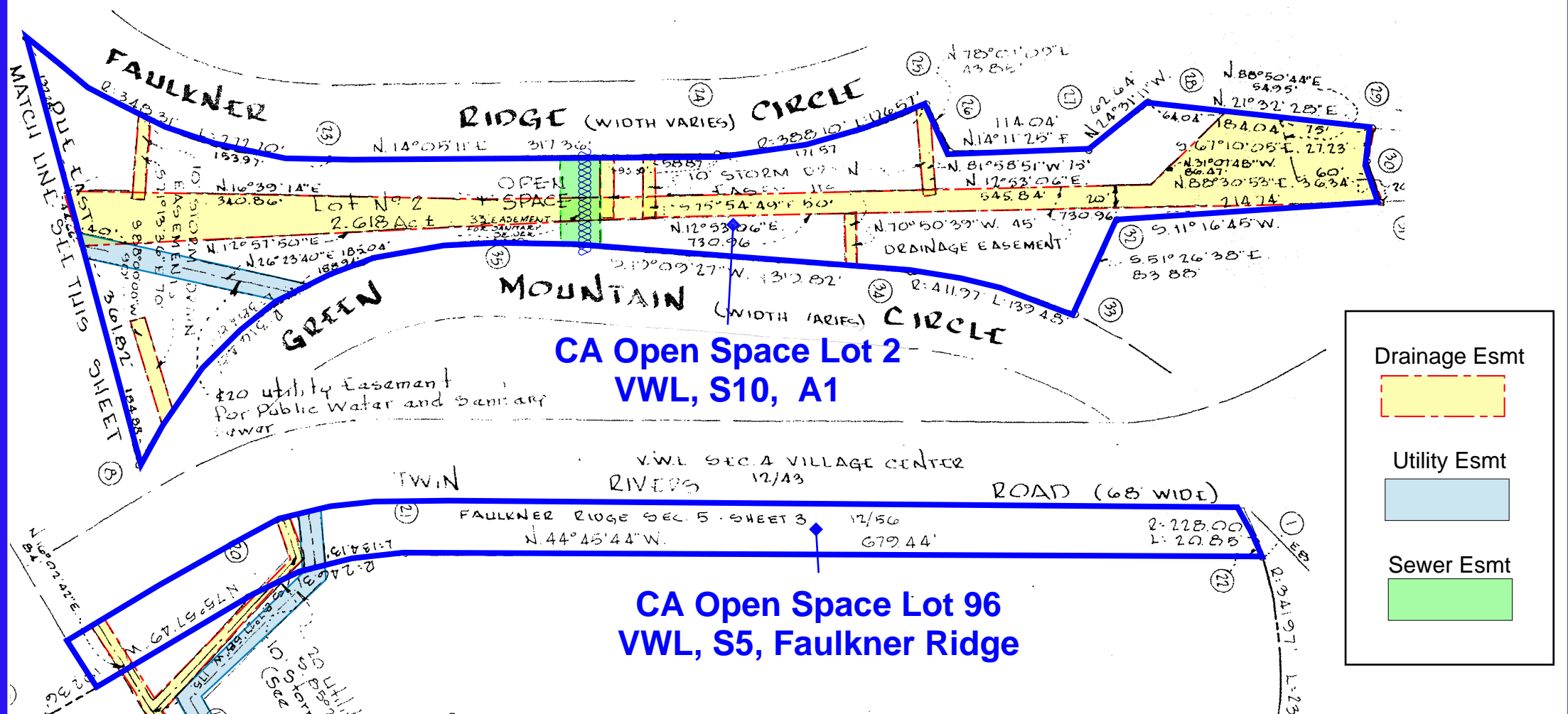


Pedestrian Bridge Water Main

Village of Wilde Lake, Section 10, Area 1, Lot 2
Howard County Project W-8322



Easements to be Granted - Seen below Recorded in Plat Book 13, Folio 74



Pedestrian Bridge Water Main

Open Space Lots 2 & 96

Howard County Project W-8322

RESOLUTION AUTHORIZING EASEMENT

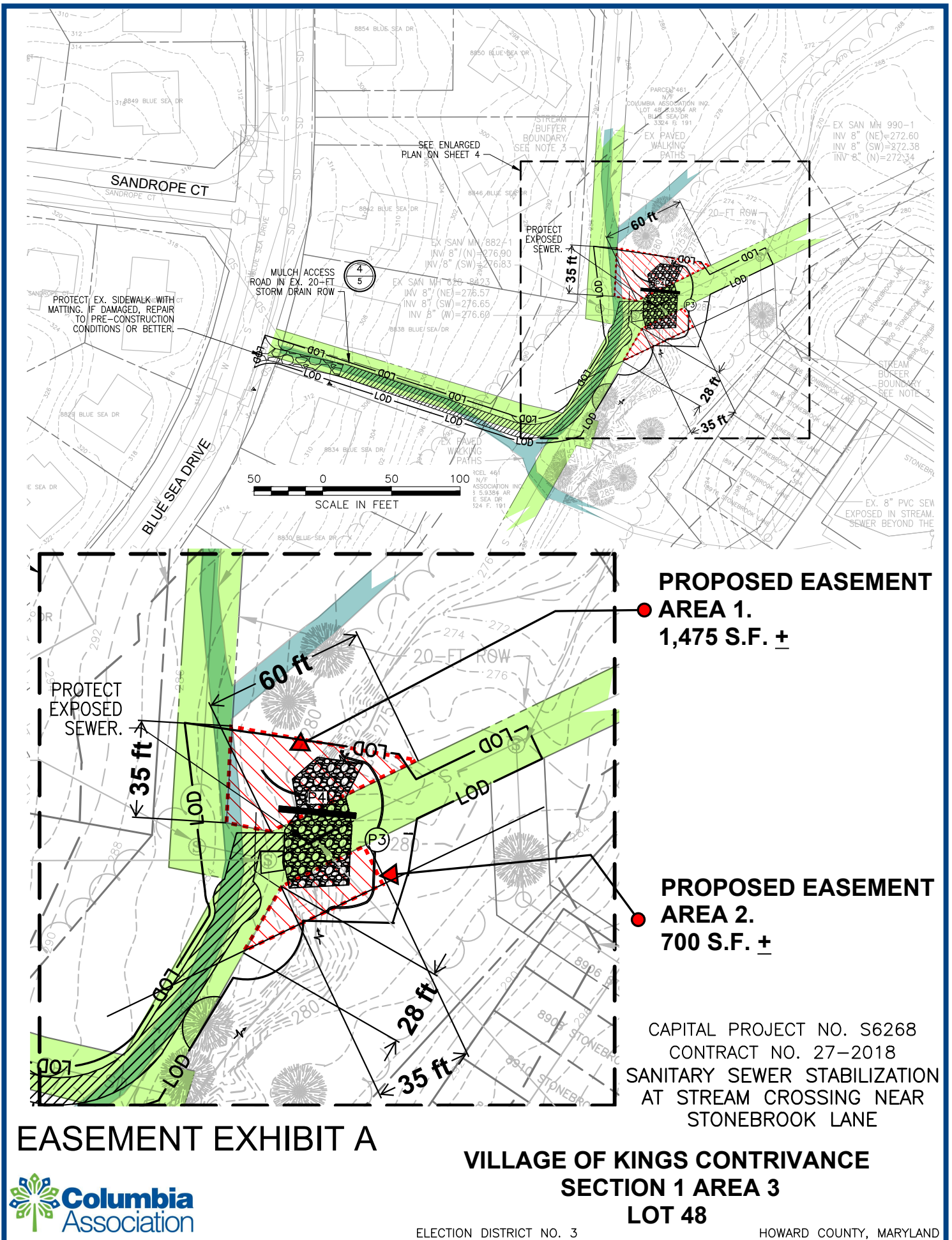
The Columbia Association (“CA”) Board of Directors (the “Board”) has considered whether to grant an easement, subject to staff final review, to Howard County, Maryland relating to Howard County Project W-8322 on CA Open Space Lots 2 & 96, Village of Wilde Lake, a copy of which is attached to this Resolution (the “Easement”). The Board makes the following findings with respect to the Easement:

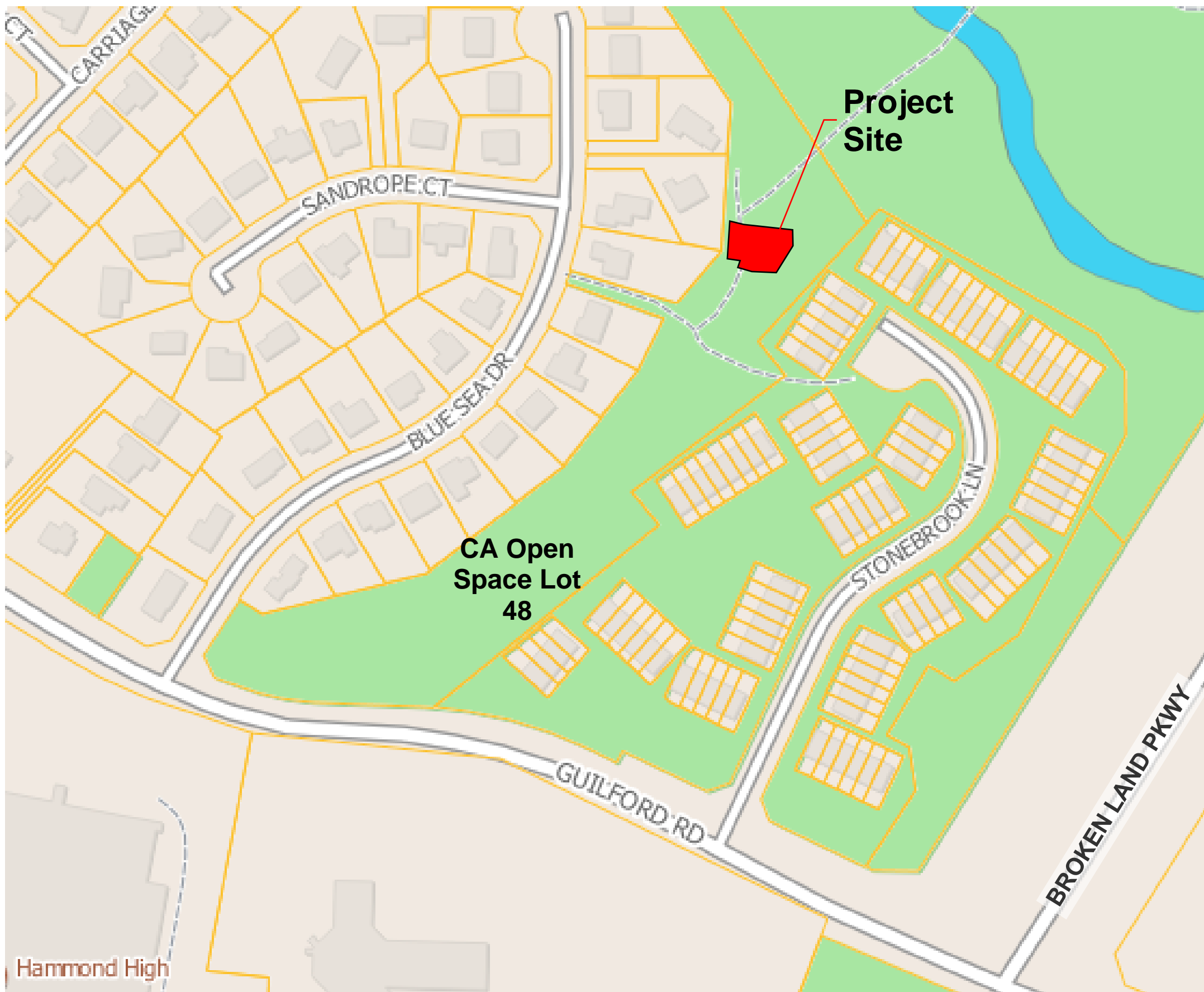
1. The execution and performance of the Easement is taken exclusively for the promotion of the social welfare of the people of Columbia;
2. The Easement is expected to produce civic betterments or social improvements consisting of improved public amenities and public access; and
3. The Easement produces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

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

BE IT SO RESOLVED

_____, 2020





Stonebrook Public Sewer Easement

Village of King's Contrivance, Section 1, Area 3, Lot 48



Memo

To: Dennis Matthey, CA Board of Directors
From: Real Estate Services
Date: November 12, 2020
RE: Public Easements Found on Recorded Plats

The Howard County easement process has evolved over time into a two step process: First, easement boundaries are located on the record plat (what would commonly be referred to as the drawings). Then, a deed of easement must be recorded (the written details associated with easement terms and conditions). Many of the early Howard County utility easements for water, sewer and storm water features that were recorded on the record plat stopped short of the formal deed of easement recordation process. Procedures and policies have changed and current Howard County processing requires both locating the easement on the plat as well as a recorded deed of easement. Consequently, there are many instances where Howard County will not recognize easements until the deed of easement recordation is completed.

The location of utility easements on the records plats generally infer maintenance responsibilities. However, Howard County will not assume maintenance responsibilities until a deed of easement has been recorded. Recording the deeds of easements is an administrative step for utility easements which include detailed maintenance responsibilities that should be assigned to Howard County.

In cases where there are insufficient deeds for easements - which are oftentimes associated with storm water features-, Howard County will submit a work order to CA to repair the public infrastructure. When these instances arise, it is in CA's best interest to "formally" grant a deed of easement to Howard County in order to move maintenance responsibilities for public infrastructure features from CA to Howard County.

Since CA has already accepted the easement reservation on the recorded plat, CA staff would like the CA BOD to approve a resolution allowing the CA Open Space Real Estate Services Department to process deeds of easements for Howard County utility easements shown on previously recorded plats without having to present the request to the BOD. The resolution would provide for approval of the deed of easement subject to the review and approval of CA's Real Estate Services staff and CA's legal department, as well as a signature approval by CA's Vice President and CFO.

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 easements shown on previously recorded plats located on CA owned property, (the “Easement”). The Board makes the following findings with respect to the Easement:

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

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

BE IT SO RESOLVED

_____, 2020



November 18, 2020

To: Columbia Association Board of Directors

From: Sheri Fanaroff, General Counsel

Subject: Appointment to the Architectural Resource Committee

In accordance with the Architectural Resource Committee Charter, I request the following person be appointed to the Columbia Association's Architectural Resource Committee from December 1, 2020 to April 30, 2021 to fill the vacancy of the second covenant advisor seat:

Devora Wilkinson, Hickory Ridge Covenant Advisor (replaces Carl McKinney)



December 3, 2020

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

From: Susan Krabbe, Vice President and Chief Financial Officer

Cc: Lynn Schwartz, Director of Finance/Treasurer

Re: Internal Revenue Service Form 990

Attached is the Internal Revenue Service (IRS) form 990 for fiscal year 2020.

The Audit Committee is meeting on December 8, 2020 and will review the form and consider recommending that the CA Board of Directors approve the form 990.

Please note that the compensation information in Part VII (page 7 of the form) and on Schedule J Part II is for **calendar year 2019**, as required by the IRS. The COVID-19 related pay reductions for senior team leaders began in March 2020 and extend into January 2021.

Form **990**

(Rev. January 2020)

Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

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

OMB No. 1545-0047

2019**Open to Public
Inspection**

A For the 2019 calendar year, or tax year beginning 5/1/2019, and ending 4/30/2020	
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	C Name of organization Columbia Association, Inc. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 6310 Hillside Court, Suite 100 City or town State ZIP code Columbia MD 21046 Foreign country name Foreign province/state/county Foreign postal code
D Employer identification number 52-0823992	
E Telephone number (410)715-3000	
G Gross receipts \$ 71,148,080	
F Name and address of principal officer: Milton W. Matthews 6310 Hillside Court, Columbia, MD 21046	
H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (4) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: www.columbiaassociation.org	
H(c) Group exemption number	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation: 1965
M State of legal domicile: MD	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: Develops and operates recreation and community facilities; provides community programs and assistance; maintains and develops park land and open space in Columbia, Maryland.
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) 3 10
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 10
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a) 5 1,921
	6 Total number of volunteers (estimate if necessary) 6 2,353
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0
b Net unrelated business taxable income from Form 990-T, line 39 7b 0	
Revenue	8 Contributions and grants (Part VIII, line 1h) 41,123,022 42,188,881
	9 Program service revenue (Part VIII, line 2g) 32,052,383 27,969,823
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) -819,125 -221,102
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 234,240 278,959
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 72,590,520 70,216,561
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) 3,945,919 4,191,852
	14 Benefits paid to or for members (Part IX, column (A), line 4) 0 0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 31,673,638 32,033,146
	16a Professional fundraising fees (Part IX, column (A), line 11e) 0 0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) 33,194,133 32,273,246
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 68,813,690 68,498,244
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12 3,776,830 1,718,317
	20 Total assets (Part X, line 16) Beginning of Current Year 150,809,915 End of Year 148,992,231
	21 Total liabilities (Part X, line 26) 51,603,953 48,076,141
	22 Net assets or fund balances. Subtract line 21 from line 20 99,205,962 100,916,090

Part II Signature Block

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

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

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2019)

HTA

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III. ☒ **X**

1	Briefly describe the organization's mission: Engage our diverse community, cultivate a unique sense of place and enhance quality of life.
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.
4a	(Code:) (Expenses \$ 29,720,857 including grants of \$) (Revenue \$ 23,447,044) The Sport & 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 FY20, the department of Sport & Fitness welcomed over 2,415,000 participant visits across 37 facilities. These visits included: 410,000 visits to outdoor pools, 350 youth in the Clipper competitive swim team, 2,400 youth in the summer Columbia Neighborhood Swim League, 1,204,000 visits to our three fitness clubs, 69,000 visits to Haven on the Lake, 241,000 participants in group fitness classes, 53,000 rounds of golf and 650 youth served by the First Tee of Howard County golf program at Fairway Hills, 63,000 visits to the tennis clubs, 181,000 visits to the ice rink, and the Annual Kids Day welcomed over 2000 visitors to the Sports Park.
4b	(Code:) (Expenses \$ 14,708,445 including grants of \$) (Revenue \$ 362,710) The Open Space and Facility Services Department maintains CA's buildings and facilities, community tot lots, pathways, parks, lakes, a RV storage lot and provides landscaping and mowing of these areas for community use. Construction Management completed construction of Phase I & II work at the Supreme Sports Club, theatre renovations at Slayton House, Phase III improvements at the Ice Rink, fire suppression system at the Maintenance Facility, and facility assessment improvements at the Horse Center. Capital Improvements (CIP) completed 13,000 linear ft. of widened pathways, renovated 3 tennis courts, 7 basketball courts and performed improvements to 4 parking lots. CIP replaced 1 wood pedestrian bridge, refurbished 9 wood pedestrian bridges, purchased 11 fiberglass bridges as well as completely replaced 1 tot lot and refurbished 11 other tot lots. Additionally, Capital improvements built 2 boardwalks, installed 1 fiberglass bridge and dredged 3 ponds. Watershed Management and Improvements completed various stream bank stabilization projects, bioretention facilities and rain gardens.
4c	(Code:) (Expenses \$ 6,848,495 including grants of \$ 927,000) (Revenue \$ 3,843,554) The Community Services Department operates school age services, a volunteer center, day camps, an art center, a teen center, and other programs and facilities for community use. In FY 20, Community Services had the following accomplishments: Twenty-two licensed before and after school programs served approximately 1,700 youth daily during the school year; thirteen summer day camps served 1000 campers that filled 1,800 slots; free nightly entertainment at the Town Center Lakefront attracted approximately 22,000 participants during the summer months ; exhibits, classes camps, workshops, lectures were provided year round totaling 23,000 visits to the Columbia Art Center; the Youth and Teen Center had 12,000 visits; the International and Multicultural programs offered free World Languages Cafe, Culture Fests, International Book Club, and International youth and adult exchanges, during the year.
4d	Other program services (Describe on Schedule O.) (Expenses \$ 7,390,212 including grants of \$ 3,264,852) (Revenue \$ 128,305)
4e	Total program service expenses ▶ 58,668,009

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a 119	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	1,921
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	X
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year	15	X
If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.			

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

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

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

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

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Milton W. Matthews President/CEO	45.00 0.00			X				266,043		31,147
(2) Sheri Fanaroff General Counsel	45.00 0.00					X		241,020		43,440
(3) Susan Krabbe Vice President/CFO/Secretary	45.00 0.00			X				229,719		21,237
(4) Laura Sitrer Director of Communication & Marketing	45.00 0.00				X			187,476		29,747
(5) Mary L. Schwartz Treasurer	45.00 0.00			X				194,473		19,514
(6) Dan Burns Director of Sport & fitness	45.00 0.00				X			183,069		21,374
(7) Dennis Matthey Director of Open Space & Facilities Services	45.00 0.00				X			190,132		12,393
(8) Paul Papagjika Controller	45.00 0.00					X		174,238		27,948
(9) Charles Thompson Chief Information Officer	45.00 0.00					X		177,476		19,400
(10) Michelle A. Miller Director of Community Services	45.00 0.00					X		179,852		10,776
(11) Jacqueline Tuma Director of Internal Audit	45.00 0.00					X		161,955		23,560
(12) Don Van Deusen Assistant Secretary	45.00 0.00			X				93,263		5,581
(13) Janet Evans Director	15.00 0.00	X						1,571		
(14) Virginia Thomas Director	17.00 0.00	X						1,380		

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) Lin Eagan Director	16.00 0.00	X						1,380		
(16) Dick Boulton Director	13.00 0.00	X						1,356		
(17) Nancy McCord Director	10.00 0.00	X						1,262		
(18) Andrew Stack Director	20.00 0.00	X						856		
(19) Alan Klein Director	12.00 0.00	X						856		
(20) Shari Zaret Director	15.00 0.00	X						856		
(21) Renee DuBois Director	12.00 0.00	X						0		
(22) Rafia Siddiqui Director	12.00 0.00	X						0		
(23)										
(24)										
(25)										
1b Subtotal								2,288,233	0	266,117
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								2,288,233	0	266,117

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 **42**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <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
MORGAN KELLER, INC 70 THOMAS JOHNSON DRIVE, SUITE 200 FREDERICK, MD 21704	CONSTRUCTION	4,964,516
PAYNE LANDSCAPING P.O. BOX 386 ELKDRIDGE, MD 21075	LANDSCAPE MAINTENANCE	1,160,431
CLOVER ACQUISITIONS P.O. Box 86 MINNEAPOLIS, MN 55486	LEASING	1,106,856
GRAY KIRK VANSANT ADVERTISING 1500 WHETSTONE WAY BALTIMORE, MD 21230	ADVERTISING	898,448
ENVIRONMENTAL MAINTENANCE 7410 COCA COLA DR, SUITE 114 HANOVER, MD 21076	LANDSCAPE MAINTENANCE	818,795

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 **68**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0			
	b	Membership dues	1b	42,089,703			
	c	Fundraising events	1c	0			
	d	Related organizations	1d	0			
	e	Government grants (contributions)	1e	99,178			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	0			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 0			
	h	Total. Add lines 1a-1f ▶		42,188,881			
Program Service Revenue				Business Code			
	2a	Membership Income	713940	16,409,899	16,409,899		
	b	Fees for Community Programs	900099	7,870,435	7,870,435		
	c	Tuition and Enrollment	624410	3,639,311	3,639,311		
	d	Other Program Services	423000	50,178	50,178		
	e			0			
	f	All other program service revenue		0			
	g	Total. Add lines 2a-2f ▶		27,969,823			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		319,954	319,954		
	4	Income from investment of tax-exempt bond proceeds . . . ▶		0			
	5	Royalties ▶		0			
	6a	Gross rents	(i) Real	(ii) Personal			
			6a	145,445			
			b	Less: rental expenses	6b		
	c	Rental income or (loss)	6c	145,445	0		
	d	Net rental income or (loss) ▶		145,445			
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
			7a	0	88,875		
			b	Less: cost or other basis and sales expenses	7b	0	629,931
	c	Gain or (loss)	7c	0	-541,056		
	d	Net gain or (loss) ▶		-541,056			
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18					
			8a	0			
			b	Less: direct expenses	8b	0	
	c	Net income or (loss) from fundraising events ▶		0			
	9a	Gross income from gaming activities. See Part IV, line 19					
9a			0				
b			Less: direct expenses	9b	0		
c	Net income or (loss) from gaming activities ▶		0				
10a	Gross sales of inventory, less returns and allowances						
		10a	435,102				
		b	Less: cost of goods sold	10b	301,588		
c	Net income or (loss) from sales of inventory ▶		133,514				
Miscellaneous Revenue				Business Code			
	11a			0			
	b			0			
	c			0			
	d	All other revenue		0			
	e	Total. Add lines 11a-11d ▶		0			
12	Total revenue. See instructions. ▶		70,216,561	28,289,777	0	0	

Part IX Statement of Functional Expenses*Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).*Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations domestic governments. See Part IV, line 21	4,176,852	4,176,852		
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	1,268,850	586,711	682,139	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	24,937,718	20,586,846	4,350,872	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,099,928	830,700	269,228	
9	Other employee benefits	2,645,301	2,095,808	549,493	
10	Payroll taxes	2,081,349	1,732,119	349,230	
11	Fees for services (nonemployees):				
a	Management	0			
b	Legal	441,118	159,787	281,331	
c	Accounting	40,291		40,291	
d	Lobbying	219,316		219,316	
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	4,438,768	4,152,549	286,219	
12	Advertising and promotion	805,105	788,365	16,740	
13	Office expenses	3,193,766	2,969,140	224,626	
14	Information technology	1,421,692	120,488	1,301,204	
15	Royalties	0			
16	Occupancy	6,877,564	6,177,253	700,311	
17	Travel	119,985	101,566	18,419	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	90,207	68,435	21,772	
20	Interest	938,480	908,552	29,928	
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	11,379,952	11,160,523	219,429	0
23	Insurance	640,881	511,741	129,140	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	Vehicle Maintenance	783,869	783,182	687	
b	Open Space/Golf Course Materials & Maintenance	502,723	502,723		
c		0			
d		0			
e	All other expenses	379,529	239,669	139,860	
25	Total functional expenses. Add lines 1 through 24e	68,498,244	58,668,009	9,830,235	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	88,540	1	47,047
	2 Savings and temporary cash investments	10,485	2	12,563
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	2,944,712	4	2,021,850
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	
	9 Prepaid expenses and deferred charges	1,706,906	9	494,498
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 279,165,539		
	b Less: accumulated depreciation	10b 140,274,058		
	11 Investments—publicly traded securities	135,600,372	10c	138,891,481
	12 Investments—other securities. See Part IV, line 11	10,140,300	11	7,206,192
	13 Investments—program-related. See Part IV, line 11	0	12	0
	14 Intangible assets	0	13	0
	15 Other assets. See Part IV, line 11	318,600	14	318,600
16 Total assets. Add lines 1 through 15 (must equal line 33)	0	15	0	
Liabilities	17 Accounts payable and accrued expenses	150,809,915	16	148,992,231
	18 Grants payable	13,792,071	17	14,273,860
	19 Deferred revenue	0	18	
	20 Tax-exempt bond liabilities	4,466,298	19	3,698,129
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	20	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	21	
	23 Secured mortgages and notes payable to unrelated third parties	22,344,992	23	20,358,049
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	11,000,592	25	9,746,103
	26 Total liabilities. Add lines 17 through 25	51,603,953	26	48,076,141
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	99,205,962	27	100,916,090
	28 Net assets with donor restrictions	0	28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	0	29	
	30 Paid-in or capital surplus, or land, building, or equipment fund	0	30	
	31 Retained earnings, endowment, accumulated income, or other funds	0	31	
	32 Total net assets or fund balances	99,205,962	32	100,916,090
33 Total liabilities and net assets/fund balances	150,809,915	33	148,992,231	

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	70,216,561
2	Total expenses (must equal Part IX, column (A), line 25)	2	68,498,244
3	Revenue less expenses. Subtract line 2 from line 1	3	1,718,317
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	99,205,962
5	Net unrealized gains (losses) on investments	5	-7,885
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-304
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	100,916,090

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

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

2019

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

Name of the organization

Columbia Association, Inc.

Employer identification number

52-0823992

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A Foreign State or Province: _____ Foreign Country: _____	\$ 74,315	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	N/A Foreign State or Province: _____ Foreign Country: _____	\$ 13,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	N/A 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.)
	 Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	 Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	 Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	 Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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

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

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

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

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

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

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2019

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 (for example, recreation or education) <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Preservation of a certified historic structure	
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.	
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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input type="checkbox"/> 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 FASB 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 FASB 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 FASB 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 make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

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

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

Part V Endowment Funds.

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

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

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

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Term endowment ☐ %

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

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

(i) Unrelated organizations

(ii) Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	6,533,225		6,533,225
b Buildings	0	137,576,551	68,274,406	69,302,145
c Leasehold improvements	0	5,572,253	2,555,379	3,016,874
d Equipment	0	29,313,371	22,321,643	6,991,728
e Other	0	100,170,139	47,122,630	53,047,509
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				138,891,481

Part VII Investments—Other Securities.

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

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

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2) Line of Credit	9,746,103
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	9,746,103

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . . . ☒

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

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

1	Total revenue, gains, and other support per audited financial statements	1	70,208,676
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-7,885
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	-7,885
3	Subtract line 2e from line 1	3	70,216,561
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	70,216,561

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

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

1	Total expenses and losses per audited financial statements	1	68,498,244
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	68,498,244
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	68,498,244

Part XIII Supplemental Information.

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

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

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

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

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

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

Part XI Line 2a Unrealized gain/loss on securities \$7,885.

Part XIII Supplemental Information (continued)[illegible]

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2019

**Open to Public
Inspection**

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	52-1279142	C4	280,144				Conducting day-to-day services, covenant
(2) Harper's Choice Community Assoc 5440 Old Tucker Row Columbia, MD 2	52-0993424	C4	378,322				Conducting day-to-day services, covenant
(3) Hickory Ridge Community Associa 6175 Sunny Spring Columbia, MD 210	52-1145609	C4	261,459				Conducting day-to-day services, covenant
(4) Kings Contrivance Community Ass 7251 Eden Brook Drive Columbia, MD	52-1183017	C4	290,382				Conducting day-to-day services, covenant
(5) Long Reach Community Associatio 8775 Cloudleap Court Columbia, MD 2	23-7165259	C4	426,429				Conducting day-to-day services, covenant
(6) Oakland Mills Community Associat 5851 Robert Oliver Place Columbia, M	23-7350490	C4	369,859				Conducting day-to-day services, covenant
(7) Owen Brown Community Associati 6800 Cradlerock Way Columbia, MD 2	52-1020415	C4	311,710				Conducting day-to-day services, covenant
(8) River Hill Community Association 6020 Daybreak Circle Clarksville, MD 2	52-1821283	C4	277,964				Conducting day-to-day services, covenant
(9) Town Center Community Associati 5430 Vantage Point Road Columbia, M	52-1002415	C4	312,071				Conducting day-to-day services, covenant
(10) Wilde Lake Community Associatio 10451 Twin Rivers Road Columbia, M	52-0997150	C4	356,512				Conducting day-to-day services, covenant
(11) The Inner Arbor Trust 10630 Little Patuxent Pkway Columbia	46-2748824	C3	457,000				Promote the social welfare of the people
(12) Downtown Columbia Partnership 10221 Wincopin Circle, Suite 300 Colu	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 6

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) (2019)

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

Continuation Sheet for Schedule I (Form 990)

Page 1 of 1

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

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(13) Columbia Festival of the Arts 10475 Little Patuxent Pkway Columbia, MD 21	52-1599803	C3	95,000				Promote the social welfare of the people of Columbia
(14) The Community Foundation of Howard C 10440 Little Patuxent Pkway Columbia, MD 21	52-0937644	C3	95,000				Promote the social welfare of the people of Columbia
(15) The Community Ecology, Inst. 10440 Little Patuxent Pkway Columbia, MD 21	81-0954815	C3	50,000				Promote the social welfare of the people of Columbia
(16) Camp Attaway 9770 Patuxent Woods DR 303 Columbia, MD	52-1795189	C3	15,000				Promote the social welfare of the people of Columbia
(17) _____							
(18) _____							
(19) _____							
(20) _____							
(21) _____							
(22) _____							
(23) _____							
(24) _____							
(25) _____							
(26) _____							
(27) _____							
(28) _____							
(29) _____							

Continuation Sheet for Schedule I (Form 990)

Page 1 of 1

Name of the organization

Columbia Association, Inc.

Employer identification number

52-0823992

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)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Columbia Association, Inc.

Compensation Information

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

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Employer identification number

52-0823992

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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)	249,768	16,275		15,963	17,507	299,513	
	(ii)						0	
2 Sheri Fanaroff General Counsel	(i)	241,020			14,461	31,287	286,768	
	(ii)						0	
3 Susan Krabbe Vice President/CFO/Secretary	(i)	229,719			13,460	10,015	253,194	
	(ii)						0	
4 Mary L. Schwartz Treasurer	(i)	194,473			11,668	9,826	215,967	
	(ii)						0	
5 Dan Burns Director of Sport & fitness	(i)	183,069			10,984	11,708	205,761	
	(ii)						0	
6 Michelle A. Miller Director of Community Services	(i)	179,852			10,776	1,292	191,920	
	(ii)						0	
7 Dennis Matthey Director of Open Space & Facilities S	(i)	190,132			11,393	2,938	204,463	
	(ii)						0	
8 Laura Sitler Director of Communication & Marketi	(i)	187,476			5,272	26,076	218,824	
	(ii)						0	
9 Paul Papagjika Controller	(i)	174,238			10,364	19,397	203,999	
	(ii)						0	
10 Charles Thompson Chief Information Officer	(i)	177,476			10,649	10,658	198,783	
	(ii)						0	
11 Jacqueline Tuma Director of Internal Audit	(i)	161,955			9,717	14,323	185,995	
	(ii)						0	
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

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

[illegible]

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization

Columbia Association, Inc.

Employer identification number

52-0823992

Form 990, Part III, Line 3: On March 11, 2020, the World Health Organization declared the

spread of the Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is

having significant effects on global markets, supply chains, businesses, and communities.

Specific to the Association, COVID-19 may impact various parts of its 2020 and 2021 operations

and financial results, including sport and fitness, community services, open space and

facility services. Management believes the Association is taking appropriate actions to

mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be

reasonably estimated as these events are still developing.

Form 990, Part III, Line 4d: Program Service Expenses: \$4,818,107, Grants and allocations:

\$3,264,852. Revenue: (\$5,805). The Village Community Associations serve residents as a key

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

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

neighborhood centers).

Form 990, Part III, Line 4d: Program Service Expenses: \$2,572,105, Grants and Allocations: 0,

Revenue: \$134,110. 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 A, Line 6: The members are the 10 Board members.

Form 990, Part VI, Section A, Line 7a: The 10 members elect themselves directors.

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.

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

Schedule O (Form 990 or 990-EZ) (2019)

Name of the organization

Employer identification number

Columbia Association, Inc.

52-0823992

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. In response to COVID-19

outbreak, Columbia Association took the extraordinary step of closing all of its facilities

and cancelling all programs with a phased reopening strategy to address the public health

threats posed by COVID-19. As a result, a reduction of workforces, temporary furloughs, and

reduction of salary was necessary through August 2020; senior management through December

2020.

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

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

statements and governing documents are on our website.

Form 990, Part XI, Line 9: Rounding (\$304).



COMMITTEE RECOMMENDATIONS TO BOARD

Date: December 9, 2020
To: Columbia Association Board of Directors
From: James Young, Audit Committee Chair
Cc: Milton W. Matthews, President/CEO
Subject: Appointment of External Auditors for Fiscal Year 2021

Issue:

In accordance with CA's purchasing policies, the independent auditing services for CA's financial statements and its 401(k) plan were competitively bid, and CliftonLarsonAllen LLP was selected to perform the audits for fiscal years 2018 – 2022. Annual engagement of the firm is contingent upon recommendation by the Audit Committee and appointment by the Board of Directors each year.

Discussion:

At its meeting on December 8, 2020, a majority of the Audit Committee voted to recommend to CA's Board of Directors the appointment of CliftonLarsonAllen LLP to perform CA's FY21 independent audits. One Audit Committee member opposed the recommendation, although no reason was provided.

Recommendation of Committee:

By a vote of 4 For 1 Opposed 0 Abstain

☐

Has no recommendation.

☒

Recommends the following action be taken or motion be approved by the CA Board of Directors in regards to the issue described above.

Justification for Recommendation:

CliftonLarsonAllen LLP, was rated highest after a competitive bidding process. The firm confirmed in a letter dated October 28, 2020 that it has maintained its independence relative to CA and that they conduct their audits in compliance with professional auditing standards.

Motion: The recommendation must be written in the form of a motion or resolution.

The Audit Committee moves to recommend that the Board of Directors appoint CliftonLarsonAllen LLP as CA's external auditing firm for FY21.

Additional Action recommended by committee in lieu of motion or in addition to motion: none.



Easement Request Form

Date: 12/10/2020

Easement Grantee: Enterprise Community Development, Inc.

Project Name: Roslyn Rise Fire Access Easement

Proposed Easement Location:

Village of Wilde Lake - CA Open Space Lot 1B - Trumpeter Road

Purpose of Proposed Easement:

1. Emergency Access Easement for fire access.
2. Temporary easement for pathway installation.
3. Abandonment of an unused sewer easement.

Alternatives to Proposed Easement:

Enterprise will have to redesign their project to accommodate fire access lane, possibly reducing the number of units for the Residences at Roslyn Rise Mixed Income Housing.

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

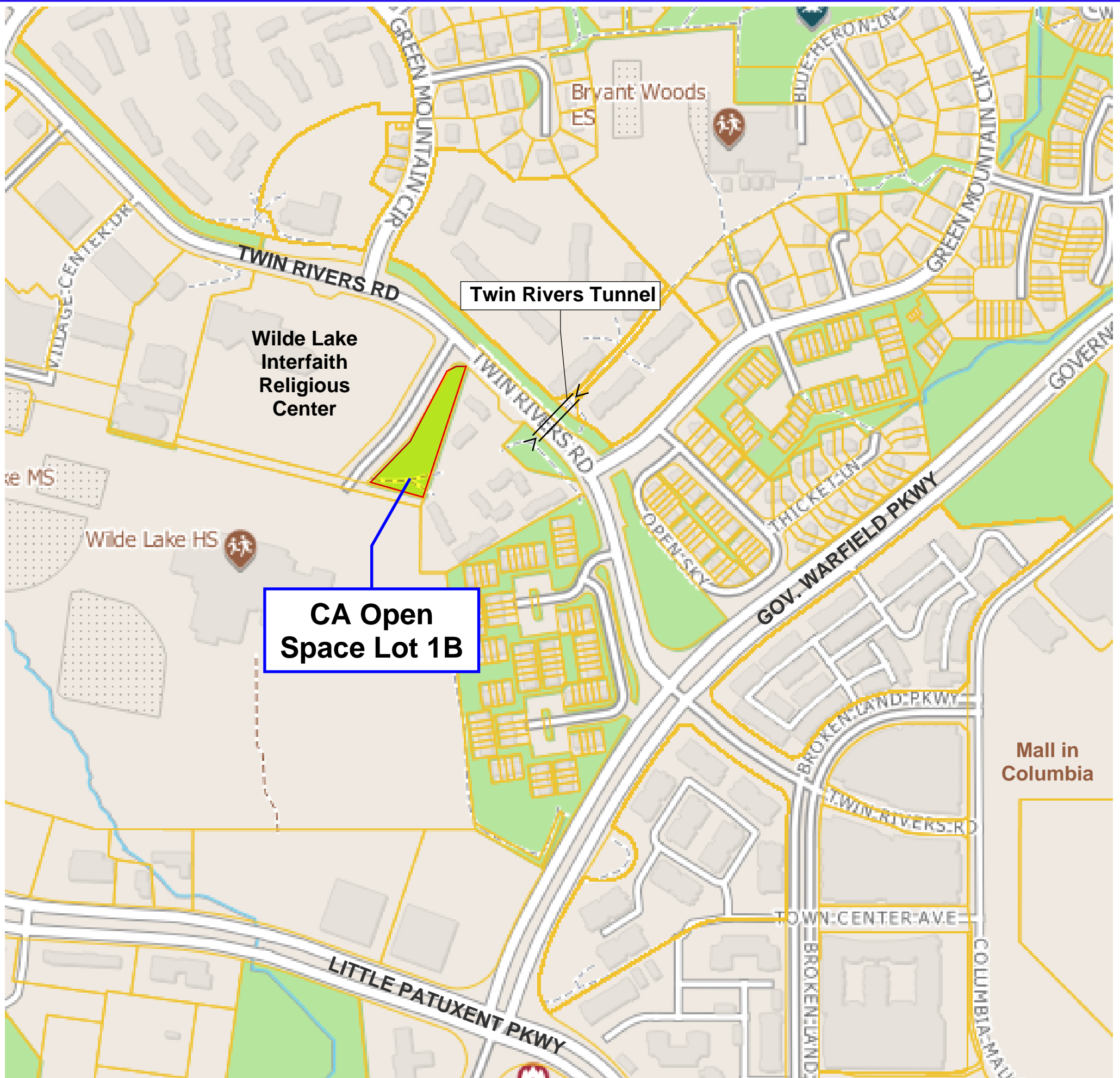
Pathway and tunnel users will be impacted during construction as these will be closed for use. Residents in adjacent lots will experience construction activities.

Additional Notes:

Board approval was previously granted for a land swap and easements on Open Space Lot 3 for the Roslyn Rise Project. These new easement requests are for Open Space Lot 1B and were not contemplated during the initial easement request. Staff recommends approval, subject to staff review of final documents.

Contact Information

Name: Brady Greer
E-mail: Brady.Greer@ColumbiaAssociation.org
Phone #: 443.674.0097



Temporary
Construction
Easement for
Pathway
Installation

Permanent
Emergency
Access
Easement

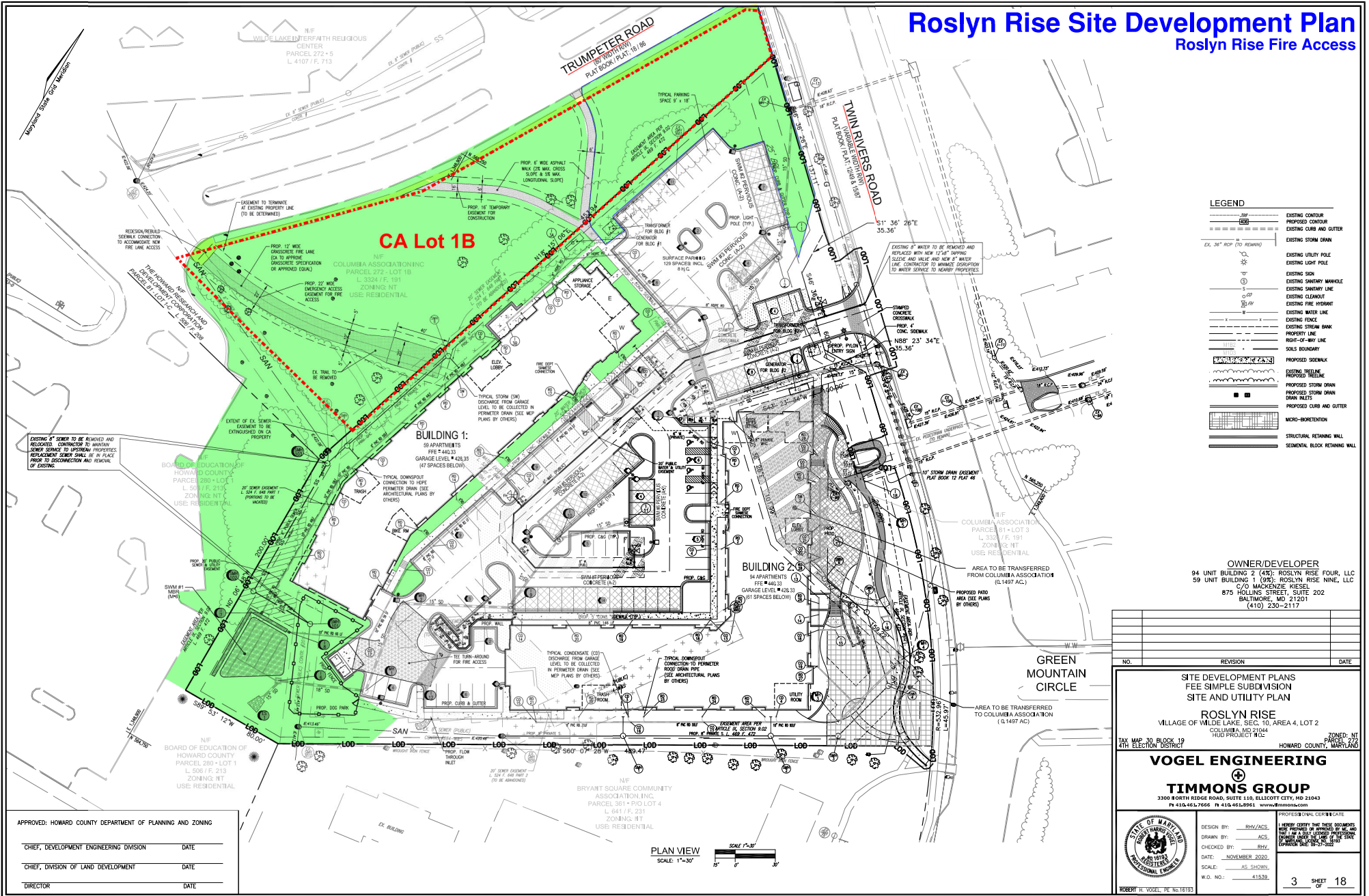
Abandonment
of Sewer
Easement

Twin Rivers Tunnel

Roslyn Rise
Development

Roslyn Rise Site Development Plan

Roslyn Rise Fire Access



RESOLUTION AUTHORIZING EASEMENT

The Columbia Association (“CA”) Board of Directors (the “Board”) has considered whether to grant an easement to Enterprise Community Development, Inc. relating to a temporary construction easement, emergency access easement, and abandonment of an unused sewer easement on CA Open Space Lot 1B, Village of Wilde Lake. Approval is subject to final review of documents. The Board makes the following findings with respect to the Easement:

1. The execution and performance of the Easement is taken exclusively for the promotion of the social welfare of the people of Columbia;

2. The Easement is expected to produce civic betterments or social improvements consisting of improved public amenities, safety improvements, and pedestrian access; and

3. The Easement produces benefits for the people of Columbia that are necessary incidents to the accomplishment of CA’s purpose to promote the social welfare of the people of Columbia.

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

BE IT SO RESOLVED

_____, 2020



Easement Request Form

Date: 12/10/2020

Easement Grantee: Wetland Studies and Solutions, Inc.

Project Name: Wetland Studies Stream Restoration Easement

Proposed Easement Location:

Village of Long Reach, Section 1, Area 1, Lots 566, 567, 572
Village of Long Reach, Section 1, Area 5, Lot 2
Village of Long Reach, Section 1, Area 2, Lots 1, 5, 6, 7, 13
Village of Long Reach, Section 1, Area 8, Lot 1
Dobbin Road Commercial Center, Section 1, Area 1, Lot 3
Seiling Industrial Center, Section 1, Area 2, Lots 2 and 3

Purpose of Proposed Easement:

WSSI needs easements in order to perform stream restoration work for the tributaries of Lake Elkhorn. Estimated length of stream to be restored is approximately 24,500 linear feet.

Alternatives to Proposed Easement:

No stream restoration will take place, increasing the need for regular maintenance and dredging of Lake Elkhorn

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

Adjacent neighbors in the vicinity of the project. Residents will see construction activity during construction. Temporary pathway closure.

Additional Notes:

Recommend approval, subject to staff review

Contact Information

Name: Brady Greer
E-mail: Brady.Greer@ColumbiaAssociation.org
Phone #: 443.674.0097

Open Space staff would like to invite any interested members of CA's Board of Directors or the Long Reach Village Board of Directors to join staff on a stream walk above Jackson Pond.

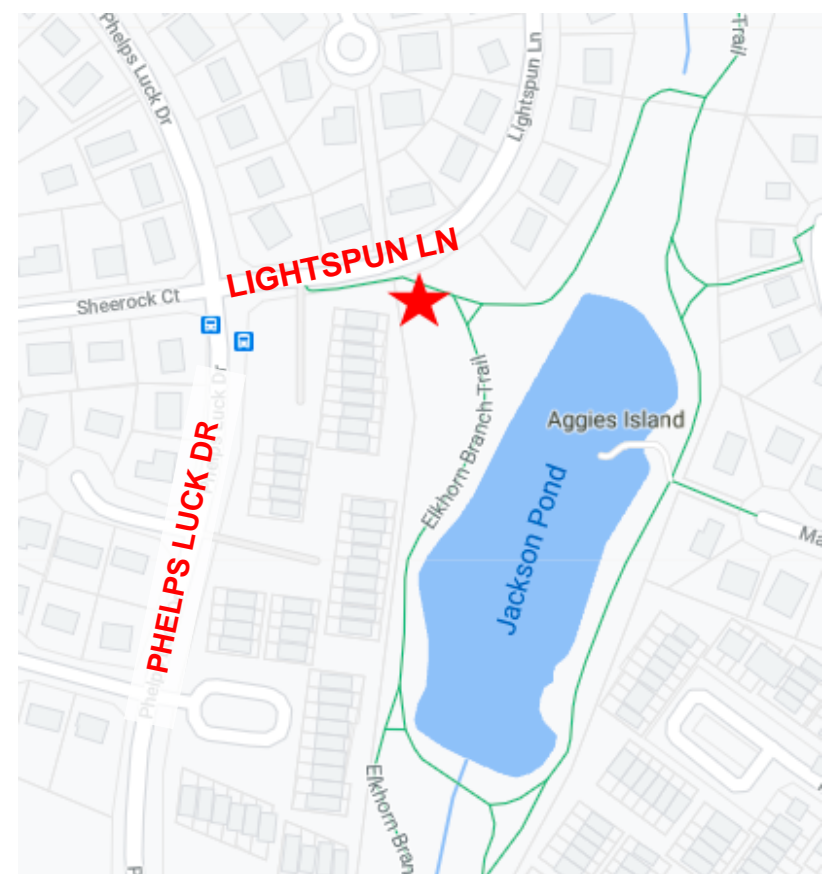
The purpose of the walk is to show current conditions in the stream channel, discuss CA's stabilization work to date, and introduce staff from Wetland Studies and Solutions Inc. (Wetland Studies). Wetland Studies is under contract with CA to develop a stream restoration mitigation bank. The bank creates restoration credits to be sold to third parties to offset environmental permit requirements. Wetland Studies will fund all aspects of the restoration work that creates the credits and sell the credits to recoup their investment.

Given the current restrictions on outdoor gatherings, space is limited. Those wishing to attend are asked to RSVP with the number of people in your party to OpenSpace.ResourceRequests@Columbiaassociation.org by 12/14/2020.

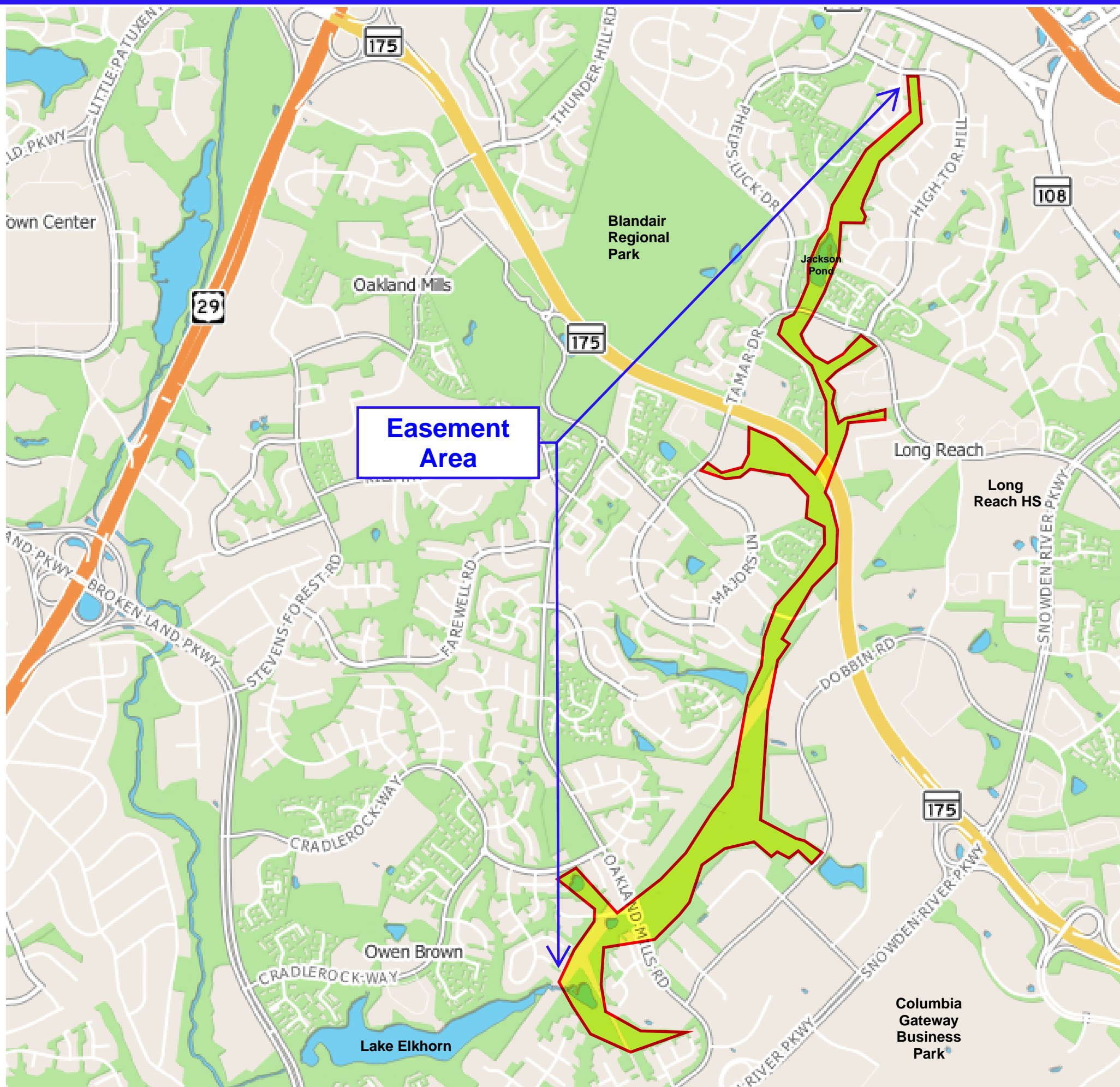
When: December 15, 2020 at 3pm
(Rain Date - 12/17/2020 at 3pm)

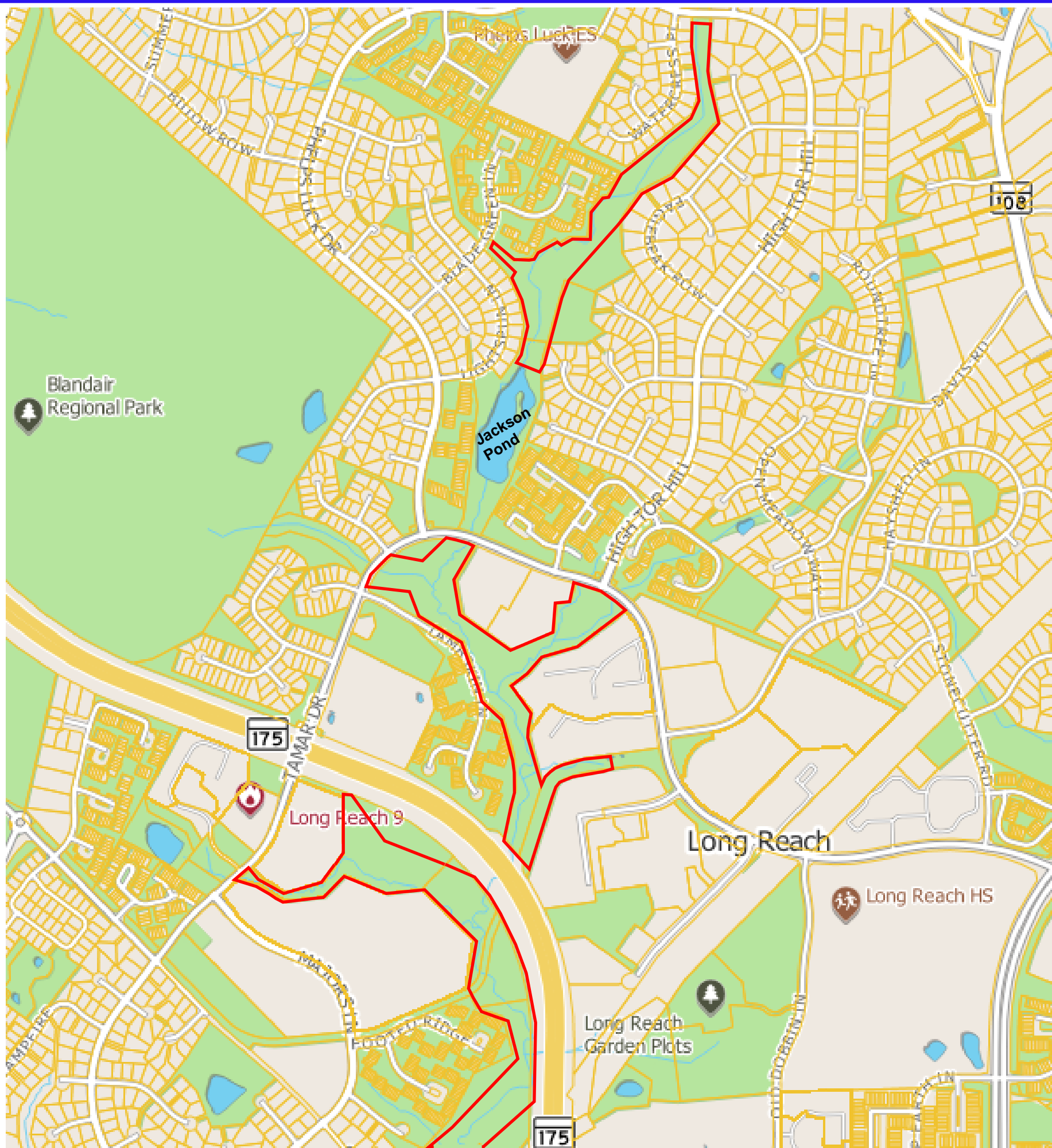
Where: Meet at the Jackson Pond Sign

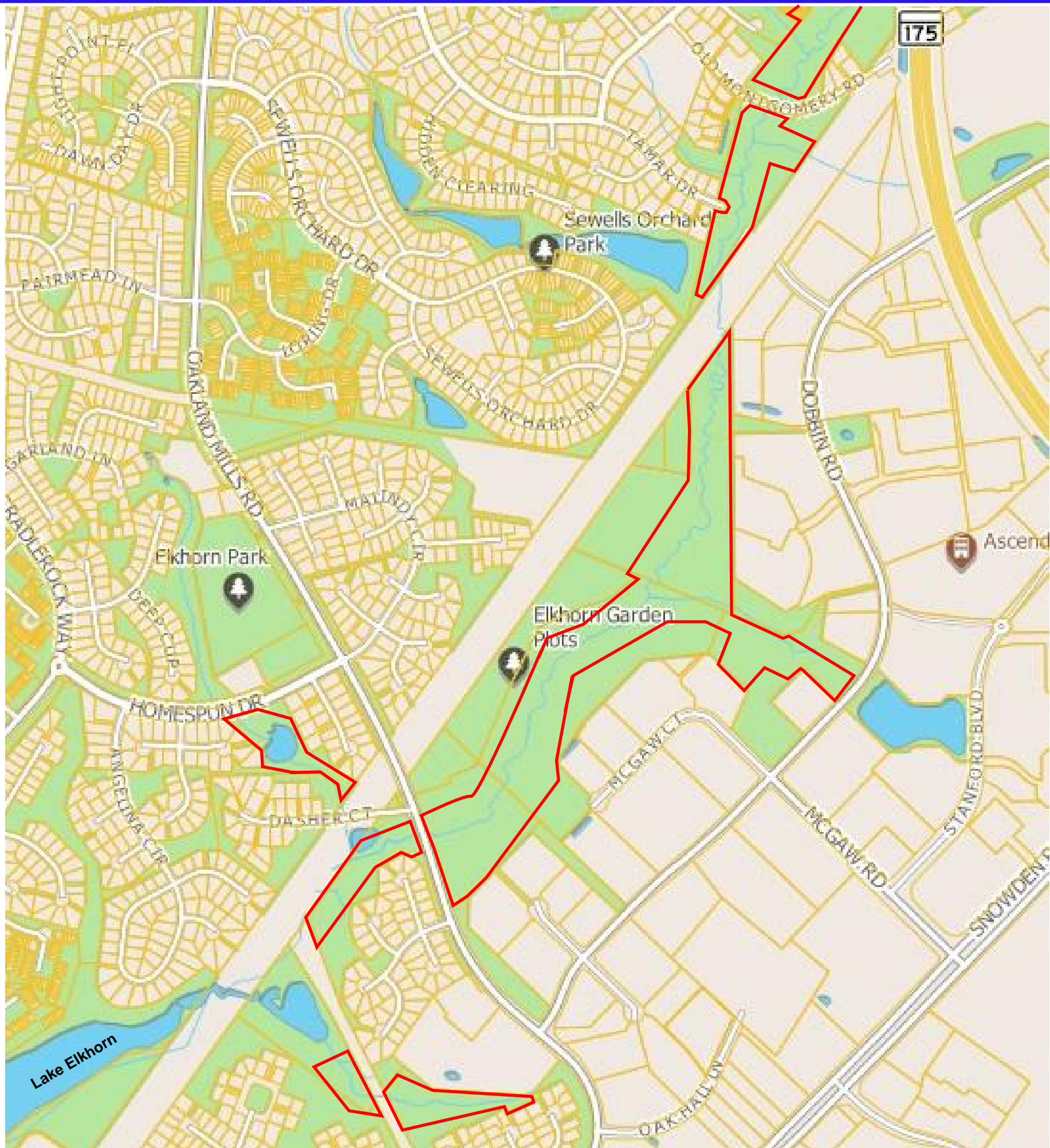
Friendly reminder that per Howard County Directive, "If you are outdoors with anyone outside of your household, it is recommended you wear a mask and maintain at least 6 feet minimum distance."



Stream Walk Invitation
Wetland Studies Stream Restoration







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 Wetland Studies and Solutions, Inc. relating to the stream restoration work on the following CA Open Space Lots:

Village of Long Reach, Section 1, Area 1, Lots 566, 567, 572
Village of Long Reach, Section 1, Area 5, Lot 2
Village of Long Reach, Section 1, Area 2, Lots 1, 5, 6, 7, 13
Village of Long Reach, Section 1, Area 8, Lot 1
Dobbin Road Commercial Center, Section 1, Area 1, Lot 3
Seiling Industrial Center, Section 1, Area 2, Lots 2 and 3,

a copy of which is attached to this Resolution (the “Easement”). The Board makes the following findings with respect to the Easement:

1. The execution and performance of the Easement is taken exclusively for the promotion of the social welfare of the people of Columbia;
2. The Easement is expected to produce civic betterments or social improvements consisting of improved public amenities and safety improvements; 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

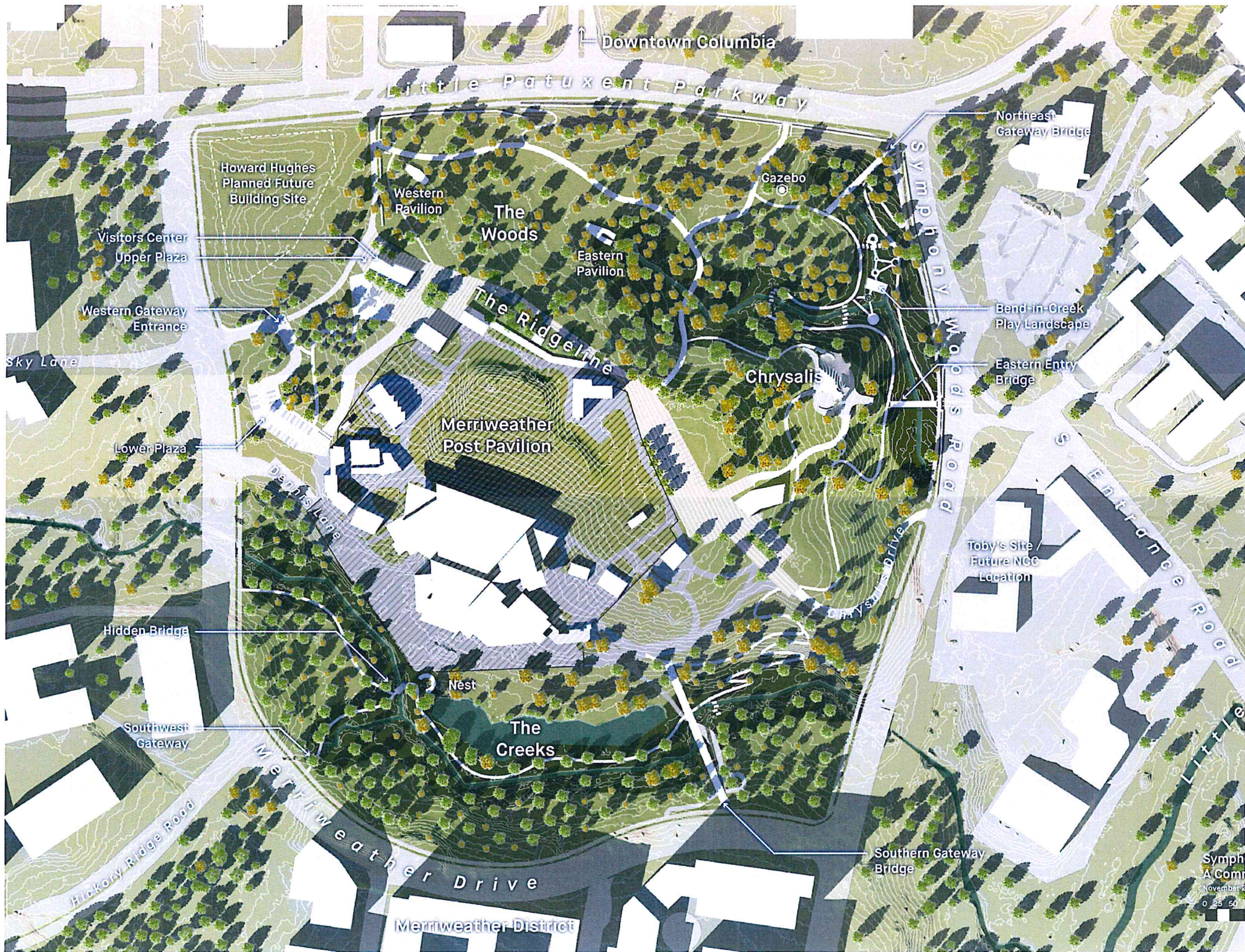
_____, 2020

Inner Arbor Trust Report

Symphony Woods Concept Plan: A Community Vision

The Trust is working in a proposed updated concept plan. The original Inner Arbor concept plan was presented in 2012 and updated in 2014. Since 2014, the area around Symphony Woods has changed significantly, and plans for development in adjacent properties have changed. In 2019, the Trust decided it needed to engage in a comprehensive review of the land to determine how to best serve those living in and visiting Downtown Columbia by connecting the property to adjacent properties through pathways and how to best serve the recreational needs of residents in this space. The Trust engaged a design team to review and update the concept plan.

Central to the concept plan update process has been engaging the community and listening to stakeholders. The Trust formed a stakeholder advisory committee made up of residents, Howard County arts organizations, Downtown based organizations, Columbia Association, Howard Hughes, and other stakeholders. The Trust held a number of meetings to obtain feedback from the stakeholder group and to come to a shared vision for the space. The design team presented the proposed updated concept plan at a work session of the Inner Arbor Trust Board, to which the CA Board was invited. A copy of the plan is submitted with this report.





DATE: December 4, 2020

TO: Columbia Association Board of Directors

FROM: Andrew C. Stack, Board Chair

SUBJECT: **Discussion – BOD Ideas for a Format/Structure for the Virtual Town Hall – January 21, 2021**

The virtual town hall hosted by CA's Board of Directors is scheduled for Thursday, January 21, 2021 beginning at 7:00 p.m.

At the December 10, 2020 meeting, Board members will be asked to share their ideas on the format/structure for that virtual meeting.



December 3, 2020

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

FROM: Susan Krabbe, Vice President and CFO

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

SUBJECT: Status Report on the Fiscal Year 2021 Operating Budget

The second quarter financial report covering the period from May 1, 2020 through October 31, 2020, including comparative information and an updated projection for the full fiscal year, are being distributed to the CA Board and Audit Committee and posted on CA's website this week. Also, they will be presented and discussed at the December 8, 2020 Audit Committee meeting, and are on the agenda for the December 10, 2020 Board meeting.



TO: BOARD OF DIRECTORS
FROM: SHERI V.G. FANAROFF
RE: PRE-FILED LEGISLATION
DATE: DECEMBER 3, 2020

There is not yet any pre-filed legislation in the Maryland General Assembly. We should begin to see pre-filed bills very soon.

There will definitely be several bills providing varying levels of protection against COVID liability suits.

Columbia Development Tracker

December 3, 2020



The Columbia Development Tracker incorporates projects or development proposals going through their entitlement and/or planning review process. The tracker is composed of four separate sections, which are listed below in order of appearance:

1. Upcoming development related public meetings
2. Previous development related public meetings and decisions
3. Newly submitted development plans
4. Previously submitted development proposals and decisions/status

This monthly report is produced by CA's Office of Planning and Community Affairs with information compiled from Howard County Government

Upcoming Development Public Meetings

Special Note: Temporary Modifications to Development Tracker

In response to the Covid-19 virus, most Howard County planning and development meetings have transitioned to a virtual format with computer and phone-based call in options. The procedures and registration requirements of these virtual meetings varies by meeting type. Columbia Association's Office of Planning and Community Affairs will continue to monitor the status of meetings and hearings. When virtual meetings are held the development tracker will attempt to reflect procedures for attending such meetings.

The Howard County Department of Planning and Zoning is still accepting applications and development proposal plans for review which will continue to be tracked in this report. The Howard County Planning Board, Hearing Examiner, and Zoning Board will continue to meet virtually for the next several months.

Developers may now host virtual pre-submission community meetings subject to approval of their proposed accommodations through the waiver petition process. Material presented during these meetings is required to be posted online for at least two weeks after the meeting and accommodate community comments on those materials. The CA development tracker will note when pre-submission community meetings are being held but will not track the WP submissions associated with these meetings.

Upcoming Development Public Meetings

Project	Village	Meeting Date, Time, and Location	Meeting Type	Stage in the Development Review Process	CA Staff Recommendation
SDP-19-025 Cedar Creek Bridge and Trail A CEF-R community enhancement consisting of an environmental trail connecting the Cedar Creek development to the Robinson Nature Center via a suspension bridge.	Near River Hill & Hickory Ridge	12/3/2020 7 pm Watch live or register to testify using this link	Planning Board – Decision Making Role	Final meeting and approval	No action recommended – development is consistent with concept plan approved as part of CEF-R zoning change.
ZB-1119M HRVC Limited Partnership, C/O Kimco Realty Corp A request to amend the Preliminary Development Plan for Columbia's New Town District for the purpose of redeveloping the Hickory Ridge Village Center.	Hickory Ridge	1/6/2020 6:00 pm WebEx Hearing – Register and View Online Continuation of hearing from 7/24/19, 9/4/19, 9/25/19 (cancelled), 11/07/19, 1/15/20, 1/29/20, 2/5/20, 6/3/20, 6/10/20, 6/24/20, 7/22/20, 9/30+/20, 10/21/20,11/18/2020	Zoning Board The Planning Board previously voted to recommend approval of the PDP amendment.	Public hearing and decision by the Zoning Board	No action recommended. CA planning staff will closely monitor this case. The Village of Hickory Ridge is listed as neutral party requesting alterations to the plan as submitted.
Erickson at Limestone Valley ZB-1118M A proposal to rezone 62.116 acres from B-2 & RC-DEO to CEF-M for development of a continuing care retirement community and to permit the expansion/relocation of the existing Freestate Gasoline Service Station. Property under consideration is located off MD 108 at 12170 Clarksville Pike.	Near River Hill	1/13 /2020; 4:30 pm WebEx Hearing – Register and View Online Continuation of hearing from 6/17/20, 7/15/20, 9/02/20, 9/16/20, 10/7/20, 10/28/20, 12/2/ 2020	Zoning Board	Public hearing and decision by the ZB for change to CEF-M zoning Planning Board previously recommended approval	No action recommended. CA planning staff is monitoring this proposal.

Previous Development Related Meetings and Decisions

Project	Village	Meeting Date, Time, and Location	Meeting Type	Decision	Stage in the Development Review Process	CA Staff Recommendation
Patuxent Commons A 76 unit apartment on 4.52 acres at the northeast intersection of Cedar Lane and Freetown Road. Howard County Housing Commission is a partner on this project which will include units set aside for adults with disabilities and 70% affordable/30% market rate with a mix of 1, 2 and 3 bedroom units.	Near Hickory Ridge	11/5/2020 6:30 pm Virtual meeting link	Pre-submission community meeting	Not a decision making meeting	Pre-submission community meeting	No action recommended. CA OPCA is supportive of this project at this location and finds the proposed building and site plan appropriate to the adjacent context.
Howard Community College proposes to construct a new Mathematics & Athletics Complex on the campus	Columbia non-village	11/9/2020 6 pm Virtual meeting link	Pre-submission community meeting	Not a decision making meeting	Community Notice and input prior to submission of any plans for development review	No action recommended.
BA-19-004S Howard Community College A sign variance for multiple freestanding ID signs with electronic changeable at 10901 Little Patuxent Parkway.	Columbia non-village	11/12/2020 10 am Registration link	Hearing Examiner	Approved 11/12/2020	Final decision on variance request	CA OPCA provided comment on the original site placement. The new location is set behind the cross-Columbia multi-use pathway.

Newly Submitted Development Plans

SDP-20-074, Dorsey Overlook

Near Dorsey's Search



Project Description:

A site development plan was submitted for 82 unit development of 1 over 2 townhomes at the northeast quadrant of the intersection of MD 108 and Columbia Road.

Submitted: 11/10/2020

Zoning: R-Apt

Decision/Status: Under review

Next Steps: Review for compliance with regulations and decision by Department of Planning and Zoning

CA Staff Recommendation: No action recommended

ECP-21-024, United Way Day Care

Near Columbia non-village



Project Description: An environmental concept plan associated with the proposed development of a 1 story building and play area located at 7125 Columbia Gateway Drive. The site is currently developed as a parking lot.

Submitted: 11/10/2020

Zoning: M-1 Industrial

Decision/Status: Under review

Next Steps: Technical review and decision by Department of Planning and Zoning

CA Staff Recommendation: No action recommended - The applicant will need to meet current design standards as determined by the Development Engineering Division.

Newly Submitted Development Plans

F-21-028, Oakland Mills



Project Description: A final plan was submitted for a property fronting Stevens Forest Road north of Camelback Lane. More information about this submission is pending.

Submitted: 11/10/2020

Zoning: New Town , NT

Decision/Status: Under review

Next Steps: Review and recordation

CA Staff Recommendation: No action recommended

WP-21-050 Hickory Ridge



Project Description: A townhome property located at 10363 College Square is requesting alternative compliance from the 100 ft. stream buffer setback restriction for new structures in order to expand and screen in an existing deck.

Submitted: 11/4/2020

Zoning: New Town , NT

Decision/Status: Under review

Next Steps: Review and decision by Department of Planning and Zoning

CA Staff Recommendation: No action recommended

Columbia Development Tracker (October 2020)						Last Updated 8/31/2020	
This is the monthly status summary of previously proposed development and redevelopment projects in Columbia.							
Previous Development Proposals and Decisions							
Project	Latest Submission or Meeting Date	Project Description	Village	Zoning	Decision/Status	Stage in the Development Review Process / Next Steps	CA Staff Recommendation
SDP-19-025 Cedar Creek Bridge and Trail WP-20-094 (3/13/2020)	11/21/2018, 2/28/2019, 5/28/2019, 1/6/2020, 9/10/2020	An SDP was submitted for an environmental trail connecting the Cedar Creek development to the Robinson Nature Center. This project is a community enhancement and a condition of approval for CEF-R associated with the adjacent Cedar Creek residential development on Grace Drive. Alternative Compliance Request is for additional time for developer to address DPZ review comments. (Approved)	Near River Hill & Hickory Ridge	NT	Technically complete 11/17/2020 - Scheduled before Planning Board	Technical review by staff	No action recommended – development is consistent with concept plan approved as part of CEF-R zoning change.
SDP-20-009 F-20-11 F-21-002 Eden Brook	9/20/2019, 12/05/2019, 1/29/2020	A Site Development Plan and Final Plan were submitted in association with the proposed development of 24 single-family attached age-restricted houses at the SW corner of Guilford Road and Eden Brook Drive on the historic Wildwood House site. Easements on CA open space lot 525 (F-21-002) also associated with this project.	Near Kings Contrivance	R-12	Signed 11/12/2020	Review and decision by Department of Planning and Zoning.	No action recommended. Must comply with previous concept plan and relevant code requirements.
SDP-20-027 Ellicott Gardens II WP-20-095	12/23/2019 3/16/2020	The owners of property at 5513 & 5511 Waterloo Road are proposing to develop a 70 unit apartment building on 3 acres of property partially developed with an existing surface parking lot. This is a Howard County Housing Commission project. Alternative Compliance requests additional time to prepare additional storm-water management plans.	Near Long Reach	POR	Submit Revised	Review and decision by Department of Planning and Zoning.	No action recommended
SDP-20-042, Lakeview Retail	2/25/2020, 6/18/2020, 11/16/2020	The owner of property located on Broken Land Parkway north of Patuxent Woods Dr. is proposing a single multi-tenant retail building, including a fast food restaurant, on a pad site between Broken Land Parkway and the existing office buildings at 9801, 9821, & 9861 BLP. The proposed use is permitted under the current FDP but subject to Planning Board approval of landscaping plans.	Owen Brown	NT	Under Review	DPZ staff level review prior to Planning Board	The Office of Transportation has requested the inclusion of a bicycle and pedestrian sidepath on the frontage of Broken Land Parkway connecting from the proposed development north to the intersection at Cradlerock Way. CA Planning staff is highly supportive of this proposal for improved transportation opportunities and recommends CA support the request.

Columbia Development Tracker (October 2020)						Last Updated 8/31/2020	
This is the monthly status summary of previously proposed development and redevelopment projects in Columbia.							
Previous Development Proposals and Decisions							
Project	Latest Submission or Meeting Date	Project Description	Village	Zoning	Decision/Status	Stage in the Development Review Process / Next Steps	CA Staff Recommendation
Jordan Overlook SDP-20-044 F-20-073 F-20-059	3/9/2020; 5/21/2020; 5/6/2020; 6/30/2020; 9/3/2020	The owner of property at 9211, 9214, 9215, & 9219 Jordan River Road (access from Canvasback Dr.), consisting of 5.45 acres total, submitted a site development plan proposing 4 single family detached homes to be built on the three smaller lot. Two final subdivision plans were submitted in association with this proposal (under review).	Near Oakland Mills	R-20	Technically Complete 10/26/20	Technical review and decision by Department of Planning and Zoning.	No action recommended. Proposal is consistent with surrounding density and zoning.
SDP-20-059, East Columbia 50+ Center	5/26/2020, 8/20/2020, 11/23/2020	A Site Development Plan was submitted for a 2 story standalone community center at 6600 Cradlerock Way, adjacent to the East Columbia Library. This facility is to replace the existing center located within the library.	Owen Brown	NT	Under Review	Review by Department of Planning and Zoning; then Planning Board.	No action recommended. Project is net community benefit and while impacting existing tree line, is sited to achieve minimum disturbance.
ECP-19-055, Pope Property	6/16/2020, 9/9/2020	The owner of property at 10446 Owen Brown Rd submitted an Environmental Concept Plan for 3 single family detached homes on 1.81 acres.	Near Hickory Ridge	R-20	Submit Revised	Technical review and decision by Department of Planning and Zoning	No action recommended. The proposal is consistent with the zoning and surrounding area.
F-20-061, Huntington Point	6/4/2020, 8/28/2020	The owner of property at 9454 Volmerhausen Rd submitted a final plan associated with the development of 8 single family detached homes on 2.02 acres.	Near Kings Contrivance	R-SC	Technically Complete 10/7/20	Technical review and decision by Department of Planning and Zoning	No action recommended. The proposal is consistent with the zoning and surrounding area.
SDP-20-055 Cedar Creek Phase 2	7/30/2020	The owner of property at 7600 Grace Drive submitted a site development plan for 55 single family detached homes which are part of a larger development proposal at this site.	Near River Hill	CEF-R	Technically Complete 9/23/2020	Review and approval by Department of Planning and Zoning	No action recommended – development is consistent with concept plan approved as part of CEF-R zoning change.
ECP-21-003 New Path Reformed Church	8/25/2020	An environmental concept plan was submitted proposing the construction of a new religious facility on currently undeveloped land located at 10425 Clarksville Pike (Route 108).	Near Harper's Choice	R-20	Submit Revised	Technical review and decision by Department of Planning and Zoning	No action recommended - The applicant will need to meet current design standards as determined by the Development Engineering Division.
ECP-20-052 Harriet Tubman Auditorium	8/18/2020, 11/2/2020	An environmental concept plan was submitted associated with outdoor site improvements including additional parking, playground, outdoor seating area, etc.	Near Hickory Ridge	R-SC	Submit Revised	Technical review and decision by Department of Planning and Zoning	No action recommended - The applicant will need to meet current design standards as determined by the Development Engineering Division.
SDP-20-077, Columbia EZ Storage	8/11/2020	The owners of property at 9265 Berger Road are proposing demolishing the two existing buildings on the rear of the site and constructing one new storage facility.	Near Columbia non-village & Owen Brown	M-1	Submit Revised	Technical review and decision by Department of Planning and Zoning	No action recommended - The project is consistent with permitted uses and surrounding area.
F-21-004	8/11/2020	A final plan was submitted in order to record easements related to construction of the new Talbott Springs Elementary School.	Oakland Mills	NT	Under Review	Review and recordation	No action recommended

Columbia Development Tracker (October 2020)

Last Updated 8/31/2020

This is the monthly status summary of previously proposed development and redevelopment projects in Columbia.

Previous Development Proposals and Decisions

Project	Latest Submission or Meeting Date	Project Description	Village	Zoning	Decision/Status	Stage in the Development Review Process / Next Steps	CA Staff Recommendation
ECP-21-004	8/4/2020; 10/1/2020	An environmental concept plan was submitted proposing construction of a single family home on the undeveloped portion of a subdivided lot located at 9237 Cartersville Rd.	Near Columbia non-village	R-12	Approved 11/12/2020	Technical review and decision by Department of Planning and Zoning	No action recommended - The applicant will need to meet current design standards as determined by the Development Engineering Division.
ECP-21-011, Mathematics & Athletics Complex	9/22/2020, 11/9/2020	An environmental concept plan was submitted associated with a project on the Howard Community College Campus. More information about the project is pending.	Columbia Non-village	POR	Submit Revised	Technical review and decision by Department of Planning and Zoning	No action recommended - The applicant will need to meet current design standards as determined by the Development Engineering Division.
SDP-21-003	9/15/2020	A Site Development Plan was submitted for a property located at 9190 red Branch Road. The proposal would demolish the existing building and replace it with two buildings one of which would serve as a warehouse and the other as a warehouse and office space.	Columbia Non-village	NT	Submit Revised	Review by DPZ staff and the Planning Board should it chose to exercise review authority	No action recommended. Proposal conforms with zoning regulations and is appropriate to the site and surrounding area.
F-21-023, Dorsey Overlook	10/22/2020	A final plan was submitted in association with an 82 unit 1 over 2 townhome proposal at the northeast quadrant of the intersection of MD 108 and Columbia Road.	Near Dorsey's Search	R-Apt	Under Review	Review and decision by Department of Planning and Zoning	No action recommended
ECP-20-051, Sapariya Property	10/8/2020, 11/30/2020	An environmental concept plan was submitted for two single family detached homes on a property located at 5669 Trotter Road with an existing single family detached home.	Columbia Non-village	R-20	Under Review	Technical review and decision by Department of Planning and Zoning	No action recommended - The applicant will need to meet current design standards as determined by the Development Engineering Division.

Open Space and Facility Services December 10, 2020 Update

Columbia
Association

Capital Improvement Projects

Metal Swing Sets Installed



Angel Rose Court



Velvet Path

Capital Improvement Projects

Bridge Replacement Underway Trailing Moss Gate



BEFORE



DURING

Capital Improvement Projects

Z Wall Repair Lake Kittamaquundi



BEFORE



AFTER

Construction

ADA Ramp Under Construction

Oakland Manor



Construction

Outdoor Area Constructed

Hobbit's Glen Turn House Restaurant



Construction

Removal of Lake Sediment Lake Elkhorn



Construction

Tennis Court Refurbishment Underway

Hobbits Glen



Construction

Roof Replacement Underway

Fairway Hills



Open Space Operations

Snow Equipment Maintenance & Preparation



Steep Slope Mowing Trials

Ventrac Mower

Open Space Operations



Watershed Management

Tree Planting Rustling Leaf



Watershed Management

Stream Restoration Project

Work Continues Around Eliots Oak Road

BEFORE



Watershed Management

Weed Warriors Jackson Pond Pull & Plant



Watershed Management

Weed Warriors

Wilde Lake at Snowy Reach



Watershed Management

Bioretention Facility Under Construction

Faulkner Ridge Circle



Symphony Woods Pathway Construction



TLC200 PRD 2020/09/11 09:48:10

No Board action requested or
required





December 4, 2020

Chair's Remarks December 10, 2020 CA Board Meeting

<u>Date</u>	<u>Activity</u>	<u>Time</u>
Dec 7, 2020	Health and Fitness Advisory Committee meeting (Virtual)	7:00 PM
Dec 8, 2020	Audit Committee meeting (Virtual)	7:00 PM
Dec 9, 2020	Climate Change & Sustainability Advisory Committee (Virtual)	7:00 PM
Dec 10, 2020	CA Solar Information Session (Virtual; see CA website to register)	6:30 PM RR
Dec 10, 2020	CA Board meeting (Virtual)	7:00 PM
Dec 14, 2020	Master Gardeners Series: Decking the Halls with natural Material (Virtual; River Hill; see RH website)	7:00 PM RR
Dec 19, 2020	Weed Warriors Invasive Plant Clean Up (Long Reach; see LR website)	9:00 AM RR
Jan 6, 2021	Howard County Zoning Board Hickory Ridge Village Center redevelopment case continuation (Virtual)	6:00 PM
Jan 9, 2021	Lively Arts for Little Ones (Virtual; Oakland Mills; see OM website)	10:00 AM RR
Jan 13, 2021	Howard County Zoning Board Erickson at Limestone development case continuation (Virtual)	4:30 PM
Jan 14, 2021	CA Board work session (Virtual)	7:00 PM
Jan 21, 2021	CA Town Hall session (Virtual)	7:00 PM

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

CA has launched the Columbia Maryland Archives. This new name and new platform allow researchers and residents to browse through the history of this planned community from the comfort and convenience of their own home. Visit the brand new Columbia Maryland Archives website (www.columbiamdarchives.org/) where you can search through Columbia artifacts from the Archives.

CA Board regularly scheduled work sessions and meetings are now live-streamed on YouTube. Check the CA website for details

www.columbiaassociation.org/about-us/leadership/board-of-directors/live-recorded-ca-board-meeting-videos/ .



SENIOR
LEADERSHIP
TEAM

Milton W. Matthews
President/
Chief Executive
Officer

Susan Krabbe
Vice President/
Chief Financial Officer

Dan Burns
Director of
Sport and Fitness

Sheri Fanaroff
General Counsel

Janet Loughran
Executive Assistant
to the President/CEO

Dennis Matthey
Director of Open Space
and Facility Services

Monica McMellon-Ajayi
Director of
Human Resources

Michelle Miller
Director of
Community Services

Tim Pinel
Chief Marketing
Officer

Kristin Russell
Director of Planning
and Community Affairs

Chuck Thompson
Chief Information Offi-
cer

Jackie Tuma
Director of Audit and
Advisory Services

December 2020 – The Year in Review

“We are all in this together.”

*“Wear the *#%! mask.”*

Office of the President/CEO

In retrospect, one year ago, in December 2019, life was rather complacent – familiar, steady, and routine. Holiday celebrations were being planned, people were shopping for gifts, and Lamar Jackson and the Baltimore Ravens were considered contenders for the Super Bowl. Columbia Association (CA) was ending the calendar year on a positive note; and Fiscal Year 2021, beginning in May 2020, was expected to be another successful year for the organization, the Columbia community, and our members.

In the enthusiasm and excitement of the holidays, many people may have missed or paid scant attention to information disseminated by the media on 31 December 2019 about authorities in Wuhan, China treating cases of pneumonia of unknown cause. As noted in an article in *The New York Times*, Chinese researchers had identified a new virus infecting dozens of people in Asia. The article went on to state, “At the time, there was no evidence that the virus was readily spread by humans. Health officials in China said they were monitoring it to prevent the outbreak from developing into something more severe.”

On 11 March 2020, the World Health Organization declared Coronavirus Disease 2019, aka COVID-19, a pandemic.

On 15 March 2020, CA closed its facilities, ostensibly for 14 days.

In fewer than three months, life throughout the world had changed.

The “Year in Review” for 2020 is more than a report summarizing accomplishments. It is an assimilation of thoughts, feelings and other emotions that need to be felt in the heart, as much as read with the eyes. The past nine months are about the shock and dismay felt by CA team members and all other individuals who were laid off, furloughed, had salary reductions, or even lost a business. It is about families whose relatives and/or friends succumbed to the disease, concern for front-line workers, social distancing, wearing masks, shortages in stores, limiting travel, working from home, and getting tested and waiting for the results. It is about the pain faced individually, collectively and globally when “life”, as we had known it, is abruptly altered.

As we present the “Year in Review” for 2020, we look to 2021 and the opportunity to continue to move forward – individually, as a community, and as an organization. We now face the ongoing challenges of rising above the past, refocusing our lives and CA to adapt to a post COVID-19 world. We must continue to shape our future in ways we could not have imaged one year ago. As we come to the end of 2020, let us enter 2021 with a steely focus on the future.

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

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

Department of Administrative Services

Prior to mid-March, the Accounting team led the organization in producing the draft Fiscal Year (FY) 2021 and conditional FY 2022 budgets; the Human Resources (HR) Division continued the Dayforce implementation project, launching the Recruiting and Onboard modules; and the Information Technologies (IT) Division completed the upgrade of desktops and other devices throughout the organization to Windows-10.

Beginning 16 March 2020

Accounting/Finance

In March 2020, CA opted not to bill for memberships while our facilities were closed, producing a revenue loss of approximately \$3 million per month. The Director of Finance/Treasurer led department directors in implementing immediate expense reduction measures, including postponing capital projects for the remainder of FY 2020 (30 April 2020) and limiting capital spending for FY 2021. The Finance team also led the organization in updating projections – revenues, expenses and capital spending – for the end of FY 2020 and, ultimately, for a significantly revised FY 2021 budget.

The Finance team worked with the Department of Sport and Fitness, Department of Communications and Marketing, and the Information Technology (IT) Division to manage the membership billing cycle, as CA began to bill memberships in May, June and September. The Finance team also worked with the Department of Community Services to issue refunds for FY21 camps (summer 2020) that were cancelled due to COVID-19.

The Finance team closed on a new bank financing package for CA in late June.

The Finance team led the virtual external audit process for FY 2020 for both the financial statements and the 401K Plan, which were completed on time and with good results.

The Annual Charge team produced, printed and mailed the annual charge invoices, matching the same timeline from prior years. The team also transitioned tax credit and refund procedures to virtual processes.

Human Resources and Learning & Organizational Development (HR)

In response to closures due to the COVID-19 pandemic, the HR Division assisted department directors in assessing staffing requirements and implementing pay reductions, layoffs, and furloughs that resulted in a 70% reduction in payroll expenses. The HR Division supported team members impacted by these difficult decisions by providing information about CA's Employee Assistance Program (EAP) and invaluable guidance in navigating the State of Maryland's notoriously unresponsive unemployment insurance system.

HR researched an alternative to the unemployment system dysfunction and led the organization through the application process for the Workshare program, which was approved in late June. The Workshare program facilitates more timely unemployment benefit payments, including the \$600 weekly federal component.

HR worked with other CA leaders to finalize the *Reopening Playbook*, and conducted training and safety mitigation for team members returning to work in mid-May, as the Governor Hogan allowed various facilities to reopen.

The Learning and Organizational Development team developed and produced an e-newsletter, which was sent monthly to all team members covering information on coping with COVID-19, opportunities for learning and connection, and other timely content.

Additionally, the HR team launched several initiatives and addressed a steady stream of challenges during 2020:

- Updated and deployed annual ethics and compliance refresher training, covering code of business conduct, discrimination and harassment, ADA, diversity and respect, data security, workplace violence prevention, and reporting ethics violations.
- Promoted virtual activities for the 3rd Annual CX Day (customer experience/service) celebration, including developing a video recognizing customer service “Super Heroes” nominated by their peers and managers.
- In August, led the organization through a second reduction in force due to the COVID-19 pandemic, followed by steps to ensure CA’s continued participation in the Workshare program.
- Launched a survey among team members (anonymous) to gather insights and other perspectives about diversity, equity and inclusion at CA, followed by related conversations with team members.

Information Technology

The Information Technology (IT) Division spent many hours working to expand CA’s remote work capabilities (hardware, software, and communications), as well as to test alternatives and provide instructions to team members, some of whom were working remotely for the first time.

Working remotely, except for emergency situations, IT team members continue to manage and monitor the use of and security for CA’s network services and data. All internal systems and CA partner applications are performing without interruption.

The IT Division provided technical support and meeting-access information to CA Board members for the first-ever virtual meetings of CA’s Board of Directors.

The IT Division, using Virtru External Gateway, further improved CA’s cyber security by enacting mandatory encryption on external emails that may contain confidential information. Additionally, to improve reporting of results for follow-up, the team extended its development footprint into KnowBe4, an application used for cyber security training and testing.

Purchasing

The Purchasing Division researched and sourced materials and supplies needed for reopening CA’s facilities and headquarters, including disinfectants, PPE for team members, plastic shields for customer-facing spaces, etc.

The Purchasing Division completed the procurement process for a new operator for the Columbia Horse Center, with the contract signed and a transition plan in place prior to 31 December 2020.

The Division led the Board of Directors through the request for proposal process and assisted in hiring Baker Tilly, the search firm that will lead recruitment and selection steps for a new President/CEO.

Department of Sport and Fitness

Recognition

In February 2020, the United States Tennis Association (USTA) selected Columbia Association as the recipient of the Mid-Atlantic's Outstanding League Tennis Facility Award for 2019. The award recognizes a tennis organization for supporting and promoting the growth and development of USTA leagues in the Mid-Atlantic region, which includes Maryland, Virginia, Washington, DC, and parts of West Virginia.

In November 2020, the USTA featured a story on Columbia Association, which highlighted the extensive safety mechanisms, protocols and other procedures in place, as well as the successful overall return to play.

Reopenings

Following the mid-March shutdown, golf, outdoor tennis, and the SportsPark reopened for play on 14 May. All indoor facilities, with the exception of the Ice Rink, reopened on 20 June. The Ice Rink opened for programming on 15 July and for general use on 4 October.

Aquatics

Following USA swimming guidelines, the Aquatics Division was able to restart a portion of the Clippers Swim Team program on 20 June. Practice groups were expanded in mid-July, and full winter training began on 31 August.

CA's five indoor pools opened on 20 June. An online reservation system for lap swimming, recreation swimming, and aqua fitness helped members register safely for pool time, while adjusting to COVID-19 guidelines provided by the Centers for Disease Control and the State of Maryland.

SportsPark

In coordination with Howard County's virtual school schedule, the SportsPark opened on Wednesdays for parents to bring their children for an outdoor physical activity. This offering has been very successful, with an average of 60 participants each Wednesday.

Since mid-October, the SportsPark has hosted 11 different baseball teams for rentals or token purchases. Coaches for the teams have plans to continue using the cages in the spring.

Personal Training

The Personal Training program launched a new activity on 2 November entitled "Columbia Athlete Performance Program" (CAPP). CAPP focuses on working with middle and high school athletes to develop strength, speed and agility in preparation for their return to sports.

TRIBE Team Training for Season 7 was relaunched using a hybrid format. A maximum of five participants is allowed in the studio during each session, while virtual participants are simultaneously coached.

Supreme Sports Club

KidSpace brought back "Adventure Day" to provide families with a day camp option when schools and School Age Service programs are closed.

Office of General Counsel

The Office of General Counsel expended a significant amount of time handling the variety of legal issues impacting CA as a result of the COVID 19 pandemic. The Office also drafted, reviewed, revised, negotiated and finalized numerous contracts and other legal agreements for all departments of the organization.

The Office is currently handling 42 active covenant enforcement cases, of which 9 are in litigation and 33 are in pre-litigation. The Architectural Resource Committee (“ARC”) met 7 times (three meetings were conducted via Zoom) and reviewed 15 cases, of which 13 were accepted. The remaining 2 were declined or withdrawn. Ten covenant cases were closed. The Office also worked with the ten villages’ covenant advisors and managers on matters related to covenant enforcement practices during the COVID-19 pandemic.

The Office analyzed the impact of and determined appropriate CA positions on 27 pieces of state legislation, and also monitored Howard County Council bills.

The Office continues to work with the Department of Open Space and Facility Services to develop and implement steps to abate property owner encroachments on CA open space, especially in circumstances where the department has been unsuccessful in reaching a resolution with the encroaching property owner.

The Office continues to work with the Department of Administrative Services to recover past due annual charge assessments through the enforcement of liens filed in the Howard County land records under the Maryland Contract Lien Act. At the end of calendar year 2019, there were 84 liens outstanding.

In 2020, past due annual charge assessments were paid on 14 accounts on which liens had been filed. Upon payment, liens are released.

Department of Open Space and Facility Services

Construction Services

Budget constraints caused by the COVID-19 pandemic shifted the focus to construction projects deemed necessary to maintain the safety and operations of our facilities. Major construction projects for 2020 included the completion of new TRIBE fitness and cycle studios at the Columbia Gym and the replacement of the ADA entrance ramp at Oakland Manor. Other notable projects included:

- **Replacement and remodeling** projects at Kahler Hall (one of which was completed prior to mid-March); Claret Hall (one of which was completed prior to mid-March); the Other Barn; Owen Brown Community Center; Hawthorn Center; and the Horse Center.
- **Roof Replacements**: Replaced roofs, gutters and downspouts at Fairway Hills Clubhouse and Maintenance facility, Kendall Ridge Pool, Thunder Hill Neighborhood Center, Bryant Woods Neighborhood Center, the Columbia Art Center, and Stonehouse.
- **Pond Dedication**: Dedication of wet ponds to be maintained by Howard County as public infrastructure is an ongoing cost saving measure. During 2020, the following ponds were turned over to Howard County for future maintenance: Proud Foot Pond, Bowl Pond, Pushcart

Pond, Shaker Pond, and Wayover Pond. Five additional wet ponds are currently in various states of the dedication process.

- Pond Sediment Removal: Bowl Pond forebays.
- Bridges: Replacements in Harpers Choice-HCBR-19 (Mystic Court); Hickory Ridge-HRBR-32 (College Square), HRBR-17 (Yellow Bell), HRBR-25 (Shell Flower); River Hill-RHBR10 (Summer Sun Rise), RHBR-36 (Trailing Moss), RHBR-24 (Full moon Ride); Owen Brown-OBRR-11 (Seeding Lane); Oakland Ridge-ORBR-01 (Rumsey Road) and ORBR-07 Red Branch Road).
- Pathways - 2,420 linear feet (lf) of replacement: Dorsey Search (155lf), Hickory Ridge (590lf), Owen Brown (680lf), and Town Center (995lf).

Open Space Operations

Team members in Open Space Operations have navigated many operational challenges during the pandemic, including increased usage of CA's pathways and parks. Services were reduced due to modified work schedules, furloughs, and unfilled positions. Resources were committed to priority tasks, such as trash services, maintenance at all three lakes, mowing of designated high priority areas, and safety-related upkeep and repairs.

The Open Space team successfully completed the closing and subsequent reopening of tot lots, basketball courts, tennis courts, and the Columbia Dog Park.

Energy and Sustainability

CA's energy management program continued to advance our commitment to environmental sustainability in 2020. Our achievements represent CA's broader leadership in corporate social responsibility. Notable energy management projects completed include:

- Installation of solar photovoltaic systems at Slayton House and the Long Reach Tennis Club;
- Completion of LED lighting retrofits at Linden Hall, Claret Hall, and Stonehouse;
- Installation of ENERGY STAR® HVAC units at Supreme Sports Club, Claret Hall, Other Barn, and the River Hill Meeting Room;
- Completion of a total audio and video renovation of the Slayton House Theater; and
- Continuing to offset 100 percent of our electricity usage with clean solar and wind sources.

CA's efforts received national recognition with a 2020 ENERGY STAR Excellence Award from the U.S. Environmental Protection Agency. CA has reduced its energy usage by more than 20% and its carbon footprint by 55% since 2012.

Watershed

Major activities included improving our open spaces by treating storm water runoff at several locations, and further reducing streambank erosion by addressing several badly eroding sites. Specific projects included:

- Bioretention facilities: Built at Faulkner Ridge Circle #2
- Stream Stabilization: Started construction on SHA stream stabilization projects in Harper's Choice and Town Center. Completed stream weir restoration project above Jackson Pond in Long Reach. Completed Rustling Leaf stream restoration above Lake Elkhorn.
- Rain Gardens: Built nine rain gardens in 2020, bringing the total number to 438.

- Resident Engagement: Programs continued for “Bugs that Bite” meetings, Weed Warrior training programs, Weed Warrior “Pull and Plants” events, pollinator gardens, and plant swaps and test your lawn.

Department of Community Services

Columbia Art Center

Columbia Art Center closed to the public in mid-March and reopened in October, with a limited range of programs and workshops, including a homeschool mixed media class that meets weekly, an advanced fused glass class, sampling ceramics workshops, and stained glass sampling workshops.

Columbia Art Center recently earned an Honorable Mention honor for Best Gallery in the “Best of Howard County” for 2020.

Columbia Maryland Archives

In February 2020, the Archives hosted its 2nd Annual Black History Month Program entitled “Reflections and Current Perspectives of the Columbia Experience on African American College Students.”

In 2020, Lela J. Sewell-Williams, manager of the Archives, was selected to serve on the Board of Directors of the Howard County Historical Society.

The Archives launched its online database to provide web searching of the Archives collections database. Concurrent with the launch, the name for the Archives was changed from Columbia Archives to *Columbia Maryland Archives*. The new name clarifies the purpose of the Archives, which is to serve as the repository of information related to the history of Columbia, Maryland.

International Exchange and Multicultural Program

The International Exchange and Multicultural program cancelled the summer exchange. However, the program implemented virtual international book clubs and language cafes, using a format where native speakers teach participants in several different languages.

School Age Services

School Age Services (SAS) cancelled its program in mid-March 2020 due to the closing of Howard County Public Schools. With distance learning taking place for most of the 2020 school year, SAS implemented an all-day child care program, serving approximately 60 children per week at three different schools.

Volunteer Center Serving Howard County

Prior to mid-March, Volunteer Center Serving Howard County coordinated six on-site volunteer opportunities for Martin Luther King Day, with 155 volunteers serving 236 verified hours; hosted a Roundtable discussion with representatives from local Rotary Clubs, the Lions Club, and Kiwanis Club to learn how to support each other’s service to the community and what types of service projects are preferred; and provided training to more than 200 people.

Youth and Teen Center

The Youth and Teen Center and Howard County Police Department hosted a Community IRON CHEF competition in March, with groups of police officers and youth teaming up to be crowned Top Chefs. Local chefs were invited to serve as judges and local officials invited as guests.

During the pandemic and its closure, the Teen Center has implemented virtual meetings with teens and collaborated with the Columbia Art Center for “Lights out After School” in which 30 teens participated in an outdoor activity.

Other Closure Information

Summer camps and the Lakefront Festival activities were cancelled during the summer of 2020 due to the COVID-19 restrictions in place at the time.

During the closure, the Columbia Maryland Archives, Art Center, Camps, Teen Center, and School Age Services programs maintained connections to the community by way of virtual programming through *CA at home*. To help everyone stay active, content was uploaded biweekly to engage children and adults in arts and crafts, nature activities, Columbia history, and family programming.

Department of Communications and Marketing

Communications and Marketing launched the “*Live Life Larger*” branding project, which provided a cohesive message for community involvement, growth, and achievement through interaction with CA programs and facilities.

In August, Tim Pinel, as Chief Marketing Officer, and Dannika Rynes, as Senior Manager of Media Relations and Communications, joined the department.

Under the new leadership, the department began a reorganization to better serve the community. New audience channels in social media and email newsletters are being launched to provide depth in niche interest areas across major sports and recreation venues, such as golf, tennis, aquatics and fitness, as well as families/parents. In 2021, the team will launch new arts and culture channels in anticipation of a re-emergence of local events and social activities. Also, there will be improvements to the organization’s website and further efforts focusing on community engagement. Efforts are already underway to identify and enable digital and online platforms for all stakeholders.

During the closure of CA’s facilities, programs and activities due to the pandemic, and throughout the subsequent re-openings, the Department of Communications and Marketing (DCM) supported the Columbia community via the following:

- Customer and Member Service Center (CMSC): Team members worked remotely and flexibly staffed to ensure a one-day or better response to incoming emails and telephone messages.
- Reopening Support: DCM prepared all signage, social media announcements and web site updates to communicate reopening of CA facilities, along with regular updates to protocols and participation requirements.
- CA at home: DCM continues to increase the number of on-line fitness and wellness videos and family activities programming with content furnished by the Departments of Sport and Fitness and Community Services. Information is available at <https://www.columbiaassociation.org/blog/ca-at-home/>

Office of Planning and Community Affairs

Planning and Development

Howard County meetings pertaining to development applications were temporarily put on hold during the start of the COVID pandemic, and have now resumed in a virtual capacity. The Office of Planning and Community Affairs (OPCA) continued to review draft plans, comment on development proposals, and “attend” planning-related public meetings during 2020. OPCA continues to prepare and distribute the *Development Tracker*, which is used by CA’s Board of Directors and the community to monitor development proposals and associated public meetings.

E-Scooters

As Howard County seeks to introduce e-scooter micro-mobility, OPCA worked with the Office of Transportation and an interested operator, Spin, to understand the implications of e-scooters and how they would affect Columbia pathways, trails, and land uses. After many months of coordination and discussion with community partners (Howard Hughes, Howard Community College, Howard County General Hospital, and more), as well as internal CA departments, OPCA recommended updates to CA’s open space policy and a one-year licensing agreement with Spin, pending their ultimate approval by the County. E-scooters are expected to launch in Howard County in spring 2021.

Bicycle & Pedestrian

OPCA continues to represent CA on Howard County’s Bicycle Advisory Group (BAG), as well as the Complete Streets work group that developed policy language and implementation strategy for the County’s Complete Streets Policy and Design Manual update. In house, OPCA completed final analysis of pathway user data collected during the past six years through the annual count program. OPCA is now developing a next generation of the count program to be implemented in calendar year 2021, which will focus on year-round data collection at select sites.

New Town Planning & Visioning

In spring 2020, OPCA retained a consultant team to hold workshops with CA’s Board of Directors (Board) and representatives from the 10 community village associations, with the goal of gaining a better understanding of best planning practices in mature master planned communities and facilitating a conversation regarding what the Board sees as the vision for the Columbia community to the future. The seven workshops offered educational topics and were an avenue for discussions about priorities of the community, such as housing, open space, and growth. A final report will be provided in January 2021 to the Board. The report will serve as a resource for the Board, capturing the priorities from the workshops and highlighting the community’s values and a shared point of view for the future.

Thought of the Month

“All endings are also beginnings. We just do not know it at the time.”

Mitch Albom

Author, Journalist, Philanthropist, and Broadcaster

Safe, Healthy, and Happy Holidays from CA

Inner Arbor Trust Report

The Inner Arbor Trust completed its calendar year 2020 programming and has turned towards planning for “new normal” operations in 2021 and fulfilling its organizational mission and vision for Symphony Woods moving forward.

At the end of 2020, the Inner Arbor Trust worked closely with state and county health officials to create a new protocol for outdoor performances. After hosting six small, socially distanced performances, this protocol has been proved effective and a model for additional performances while Covid-19 restrictions continue.

Downtown Columbia Collaborative 2021 Planning

The Inner Arbor Trust and the Downtown Columbia Arts and Culture Commission invited the entire arts community and key stakeholders to share best practices, collaborate, and to plan 2021 together. The first meeting of this working group was held on December 3, 2020. Thirty-nine participants attended, including local artists, arts organizations, arts educators, and representatives from Downtown Columbia Partnership, Howard Community College, Rep Stage, Howard County Arts Council, Howard County Public School System, Howard County Recreation and Parks, Howard Hughes Corporation, Toby's Dinner Theater, Visit Howard County, the Howard County Executive's Office, and Columbia Association. Inner Arbor Trust and DCACC presented 2020 programming, current safety protocols, and opportunities to rent the Chrysalis and potentially additional spaces in Downtown Columbia in 2021. Columbia Festival of the Arts presented their *Columbia Arts Channel* which can be used to partner with the arts community to provide content virtually. The group brainstormed options for in person, hybrid, and virtual events. This working group will reconvene in early January, and the Inner Arbor Trust will continue to partner with other Downtown Columbia organizations (Columbia Association, DCACC, Downtown Columbia Partnership, Columbia Festival of the Arts) and the community as a whole in planning 2021.

Chrysalis and Symphony Woods Programming Planning 2021

Inner Arbor Trust assumes that social distancing restrictions will continue at least through July 2021. Accordingly, the Trust is planning socially distanced and hybrid events through midsummer. Plans are subject to change based on changing safety guidelines as well as funding.

Chrysalis Socially Distanced Performances

- Similar to the 6 small performances held at the Chrysalis in 2020
- Audience limited to 200 people
- Audience seating on the lawn, restricted to boxes, with masks
- Performer and staff safety enforced
- Ticketing to ensure contact tracing and for waivers
- Planning 2 performances with the **Columbia Orchestra**
- Maryland State Arts Council grant to support small performances, planning Spanish language performance

Hybrid/Virtual Performances

- Recording of performances to show virtually, potentially with limited onsite audiences
- Young Artists of America collaboration scheduled for February / March 2021
- Working with Columbia Festival of the Arts and DCACC to share expertise and create economies of scale for smaller arts groups and artists
- Virtual collaboration with local artist network (cross-promotion opportunity with Oakland Mills Community Association's "Jazz in the Mills" when the series reopens at The Other Barn)
- Creating performer safety protocol / best practices for filming

Chrysalis Rentals

- Rentals scheduled for dance schools and other arts education organizations for Spring student performances
- Pursuing rental opportunities for other performances

Food Truck Happy Hour Events

- Planning late Spring / Summer happy hour type events in Symphony Woods, on west side
- Timing dependant on safety requirements / protocols
- Exploring partnerships with local restaurants and neighbors
- Inner Arbor Trust planning to host small performances at same time as well as monetize beverage sales opportunities along with food trucks

Symphony Woods Concept Plan: A Community Vision

Inner Arbor Trust Board approved the updated concept plan and submitted it to CA for review and approval.



December 4, 2020

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: Second Quarter FY 2021 Financial Report

The Audit Committee will review the FY21 Second Quarter Financial Report during their December 8, 2020 meeting. We anticipate that the committee members will vote to recommend that the Board of Directors be presented with the FY21 Second Quarter Financial Report at that meeting. The link to the Financial Report has been posted as back-up material to the December 10, 2020 Board meeting. The file is too large to post, so to access the report online, go to <https://www.columbiaassociation.org/about-us/financials/financial-reports/>; then scroll toward the bottom of the page, select "Financial Reports to the Board," then select "FY21 Second Quarter" from the list of financial reports posted.

If you have any questions, please let me know.

Columbia Association, Inc.

Financial Statements

October 31, 2020 and 2019

Columbia Association, Inc.

**Statements of Financial Position
October 31, 2020 and 2019
(in Thousands)**

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Columbia Association, Inc.

**Statements of Financial Position
October 31, 2020 and 2019
(in Thousands)**

Assets

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 36,631	\$ 4,810
Accounts receivable, net	3,762	3,904
Prepaid expenses and other assets	873	2,096
Risk management fund	3,628	6,638
Workers' compensation fund	3,601	3,586
Property, facilities and equipment, net	135,097	140,373
Intangible assets, net	<u>298</u>	<u>319</u>
 Total assets	 <u><u>\$ 183,890</u></u>	 <u><u>\$ 161,726</u></u>

Liabilities and Net Assets

Liabilities

Accounts payable and accrued expenses	\$ 11,561	\$ 13,681
Deferred revenue	<u>4,422</u>	<u>5,167</u>
	<u>15,983</u>	<u>18,848</u>
 Term debt		
Term loans, net of deferred financing costs	38,609	21,256
Capital lease obligations	<u>813</u>	<u>113</u>
 Total term debt	<u>39,422</u>	<u>21,369</u>
 Total liabilities	55,405	40,217
 Net assets		
Net assets without donor restrictions	<u>128,485</u>	<u>121,509</u>
 Total net assets	<u>128,485</u>	<u>121,509</u>
 Total liabilities and net assets	 <u><u>\$ 183,890</u></u>	 <u><u>\$ 161,726</u></u>

Columbia Association, Inc.

**Statements of Activities
October 31, 2020 and 2019
(in Thousands)**

	<u>2020</u>	<u>2019</u>
Revenue		
Annual charge	\$ 43,586	\$ 42,014
Sport and fitness	6,782	14,558
Community services	77	2,218
Communications and marketing	117	84
Open space and facility services	117	118
Village community associations	(8)	3
Interest income and other	52	202
Unrealized (loss) gain on marketable securities	<u>(20)</u>	<u>(7)</u>
Total revenue	<u>50,703</u>	<u>59,190</u>
Expenses		
Program services:		
Sport and fitness	10,427	16,314
Community services	839	4,166
Communications and marketing	505	1,119
Open space and facility services	5,346	8,033
Village community associations	<u>2,405</u>	<u>2,309</u>
Total program services	19,522	31,941
Supporting services:		
Administrative	<u>3,612</u>	<u>4,945</u>
Total expenses	<u>23,134</u>	<u>36,886</u>
Increase in net assets without donor restrictions	27,569	22,303
Net assets without donor restrictions, beginning	<u>100,916</u>	<u>99,206</u>
Net assets without donor restrictions, ending	<u><u>\$ 128,485</u></u>	<u><u>\$ 121,509</u></u>

Columbia Association, Inc.

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

	Sport and Fitness	Community Services	Communications and Marketing	Open Space and Facility Services	Village Community Associations	Total Program	Administrative	Total
Salary, Wages and Contract Labor	\$ 2,961	\$ 332	\$ 413	\$ 1,336	\$ -	\$ 5,042	\$ 1,615	\$ 6,655
Annual Performance Incentives	-	-	-	-	-	-	-	-
Payroll Taxes	242	30	31	104	-	407	116	523
Employee Benefits	438	141	92	356	-	1,027	300	1,327
Operating Supplies/Expenses	242	4	109	128	5	488	31	518
Technology Supplies/Expenses	9	5	13	9	-	36	580	616
Collection and Treasury Expenses	60	1	123	-	-	184	37	222
Fees	151	18	57	767	92	1,085	375	1,460
Comm. Assoc. Annual Charge Share Grant	-	-	-	-	1,650	1,650	-	1,650
Temporary Funding & Grants Expense	-	45	-	-	-	45	-	45
Rentals	557	71	102	32	-	762	192	955
Utilities	502	30	6	52	4	594	138	732
Insurance & Taxes	444	18	3	139	28	632	93	724
Repairs & Maintenance	779	23	2	331	64	1,199	3	1,203
Depreciation	3,279	106	29	1,898	524	5,836	116	5,951
Allocations	763	15	(475)	194	38	535	16	553
Total functional expenses	10,427	839	505	5,346	2,405	19,522	3,612	23,134

Columbia Association, Inc.

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

	Sport and Fitness	Community Services	Communications and Marketing	Open Space and Facility Services	Village Community Associations	Total Program	Administrative	Total
Salary, Wages and Contract Labor	\$ 7,082	\$ 1,955	\$ 705	\$ 2,416	\$ -	\$ 12,158	\$ 2,576	\$ 14,734
Annual Performance Incentives	1	2	-	-	-	3	19	23
Payroll Taxes	588	156	51	178	-	973	170	1,143
Employee Benefits	685	203	129	490	-	1,507	412	1,919
Operating Supplies/Expenses	814	233	324	260	4	1,635	139	1,773
Technology Supplies/Expenses	24	9	25	9	-	67	592	659
Collection and Treasury Expenses	98	58	180	(3)	-	333	52	384
Fees	282	202	117	1,495	86	2,182	390	2,571
Comm. Assoc. Annual Charge Share Grant	-	-	-	-	1,602	1,602	-	1,602
Temporary Funding & Grants Expense	-	927	-	-	-	927	10	937
Rentals	620	126	121	61	-	928	189	1,117
Utilities	757	42	8	47	2	856	185	1,041
Insurance & Taxes	391	20	2	124	23	560	81	640
Repairs & Maintenance	1,196	63	5	819	81	2,164	8	2,172
Depreciation	3,017	81	22	1,952	474	5,546	107	5,654
Allocations	759	89	(570)	185	37	500	15	517
Total functional expenses	16,314	4,166	1,119	8,033	2,309	31,941	4,945	36,886

Columbia Association, Inc.

Statements of Cash Flows
October 31, 2020 and 2019
(in Thousands)

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities		
Increase in unrestricted net assets	\$ 27,569	\$ 22,303
Adjustments to reconcile increase in unrestricted net assets to net cash provided by operating activities		
Depreciation expense and amortization	5,951	5,654
Bad debt expense	70	28
Amortization of deferred financing costs	22	6
Loss (gain) on disposal of fixed assets	16	15
Unrealized loss (gain) on marketable securities	20	7
Changes in operating assets and liabilities		
Accounts receivable	(1,810)	(988)
Prepaid expenses and other assets	(379)	(389)
Accounts payable and accrued expenses	(2,713)	(110)
Deferred revenue	724	701
Net cash provided by operating activities	<u>29,470</u>	<u>27,227</u>
Cash flows from investing activities		
Purchases of investments held by trustees	(1,198)	(10,426)
Proceeds from maturities of investments held by trustees	1,155	10,335
Purchase of property, facilities and equipment	(2,187)	(10,485)
Proceeds from the sale of equipment	14	43
Proceeds from the sale of intangible assets	21	-
Net cash used in investing activities	<u>(2,195)</u>	<u>(10,533)</u>
Cash flows from financing activities		
Net borrowings (repayments) under line of credit	(9,746)	(11,001)
Net new lease/principal payments on capital lease obligations	759	(82)
Term loan proceeds	20,000	-
Term loan issuance/financing costs	(136)	
Term loan principal payments	(1,581)	(900)
Net cash provided by (used in) financing activities	<u>9,296</u>	<u>(11,983)</u>
Net (decrease) increase in cash and cash equivalents	36,571	4,711
Cash and cash equivalents, beginning	<u>60</u>	<u>99</u>
Cash and cash equivalents, ending	<u>\$ 36,631</u>	<u>\$ 4,810</u>
Supplemental disclosure of cash flow information		
Cash paid during the year for interest	<u>\$ 553</u>	<u>\$ 517</u>

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2020 and 2019
(in Thousands)**

Note 1 - Organization and summary of significant accounting policies

Organization

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

Use of estimates in preparing financial statements

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

Cash and cash equivalents

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

Accounts receivable

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

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

Risk management fund

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

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

Columbia Association, Inc.

Notes to Financial Statements
October 31, 2020 and 2019
(in Thousands)

level of the fund is periodically reviewed by the State of Maryland Workers' Compensation Commission and by independent actuaries.

Investments held by trustees

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

Property, facilities and equipment, net

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

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

Expenditures are capitalized if the expenditure results in a new asset with a useful life of at least two years and meets the monetary threshold or represents an addition to an existing asset that materially improves or extends the asset beyond its original intended function or increases the useful life by at least two years. The monetary threshold is defined as \$2.5 for a single item except for certain equipment or livestock, which should be capitalized if a single item costs at least \$1.5. This includes an expenditure that is for a group of identical or coordinating items with a total cost of at least \$2.5 that are purchased together and replaced at the same time.

Accounting for the Impairment or Disposal of Long-Lived Assets, requires that an impairment loss be recognized only if the carrying amount of a long-lived asset is not recoverable from its undiscounted cash flows and that the measurement of any impairment loss be the difference between the carrying amount and the fair value of the asset. There were no impairment losses recognized during the periods ended October 31, 2020 and 2019, respectively.

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2020 and 2019
(in Thousands)**

Intangible assets

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

Deferred financing costs

Expenses related to the term loans are being amortized using the effective interest method over the term of the respective debt. Accumulated amortization as of October 31, 2020 and 2019 was \$107 and \$79, respectively. Amortization expense for the periods ended October 31, 2020 and 2019 was \$22 and \$6, respectively. Estimated future amortization expense is as follows:

<u>Year ending</u>	<u>Amortization</u>
2021	\$ 32
2022	46
2023	40
2024	33
2025	26
2026 and thereafter	37
	<u>\$ 214</u>

Revenue recognition

Annual charge

Annual charge revenue consists of annual charges for which future services are not required and are recognized as revenue when the annual charges are levied and due. The annual charge is based on \$0.68 per \$100 of assessed value. The Association's annual charge is billed annually on or about July 1, and the payment is due within 30 days. Annual charge revenue is recognized when billed.

Sport and Fitness

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

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

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

Columbia Association, Inc.

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Sales - The majority of this category is comprised of sales of merchandise at the Association's facilities, such as the pro shops at the golf courses, tennis clubs, athletic clubs, etc. It also includes snack bar sales primarily at the outdoor pools as well as ticket sales at the Customer and Member Service Center for non-CA attractions or events. The Association recognizes revenue at the time of sale.

Community Services

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

School Age Services - The School Age Services (SAS) Programs are offered in certain elementary schools and middle schools. Tuition payments are received for 10 months from September through June and revenues are recognized ratably as services are provided. Unearned tuition payments are reflected as deferred revenue on the statement of financial position.

Camps - Camps are held during the month of June through August. Camp registration fees are recognized as income when received. Camp program fees are recognized ratably over the camp duration. Unearned revenue is reflected as deferred revenue on the statement of financial position.

Deferred Revenue

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

	<u>2020</u>	<u>2019</u>
Membership fees	\$ 2,848	\$ 3,111
School Age Services	648	1,029
Other	<u>926</u>	<u>1,027</u>
Total Deferred Income	<u><u>4,422</u></u>	<u><u>5,167</u></u>

Rental expense

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

Advertising

The Association uses advertising to promote its programs among the audiences it serves. The costs of advertising are expensed as incurred. Advertising and promotion costs totaled \$74 and \$299 for the periods ended October 31, 2020 and 2019, respectively.

Columbia Association, Inc.

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Income taxes

The Association is exempt under Section 501(c) (4) of the Internal Revenue Code. However, the Association is subject to federal and state taxes on unrelated business income, if any. Net unrelated business income was \$0 for the periods ended October 31, 2020 and 2019.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, costs have been allocated among the programs and supporting services that benefit from those costs. The expenses that are allocated include interest expense which is allocated proportionally based on property and equipment. Costs that can be identified with particular programs or support functions are charged directly to the program or function including salaries and related expenses which are charged based on time and effort.

Reclassifications

Certain prior year amounts have been reclassified to conform with the current year presentation. These reclassifications had no effect on previously reported change in net assets or net asset amounts.

Subsequent events

The Association evaluated subsequent events through November 30, 2020, the date the financial statements were available to be issued.

Change in Accounting Principle

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers (Topic 606). Subsequent to May 2014, the FASB issued several ASUs to clarify certain matters related to Topic 606. Topic 606 supersedes the revenue recognition requirements in FASB ASC 605, Revenue Recognition, and requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The updates address the complexity and understandability of revenue recognition and provide sufficient information to enable financial statement users to understand the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers.

The Association's financial statements reflect the application of ASC 606 guidance beginning in 2020. No cumulative-effect adjustment in net assets was recorded because adoption of ASU 2014- 09 did not significantly impact the Association's reported historical revenue.

In June 2018, the FASB issued Accounting Standards Update (ASU) 2018-08, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 958). This is a clarifying ASU as mentioned above, that distinguishes between contributions and exchange transactions and assists in determining which guidance to apply. Additionally, once a transaction is deemed to be a contribution, this ASU assists in determining whether a contribution is conditional or unconditional, and if unconditional, whether the transaction is donor-restricted for limited purpose or timing. No cumulative-effect adjustment in net assets was

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recorded because adoption of ASU 2018- 08 did not significantly impact the Association's reported historical revenue.

Note 2 - Accounts receivable

Accounts receivable are comprised of the following as of October 31, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Membership fees	\$ 2,139	\$ 2,831
Annual charges	2,545	1,463
Other	<u>593</u>	<u>509</u>
Total accounts receivable	5,277	4,803
Less reserves for abatements and allowance for doubtful accounts	<u>1,515</u>	<u>899</u>
	<u><u>3,762</u></u>	<u><u>3,904</u></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 October 31:

	<u>2020</u>		<u>2019</u>	
	<u>Cost</u>	<u>Fair value</u>	<u>Cost</u>	<u>Fair value</u>
Cash and cash equivalents	\$ 38	\$ 38	\$ 377	\$ 377
Government debt securities	3,544	3,566	6,161	6,193
Accrued interest	<u>24</u>	<u>24</u>	<u>68</u>	<u>68</u>
	<u><u>\$ 3,606</u></u>	<u><u>\$ 3,628</u></u>	<u><u>\$ 6,606</u></u>	<u><u>\$ 6,638</u></u>

Workers' compensation fund

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

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	2020		2019	
	Cost	Fair value	Cost	Fair value
Cash and cash equivalents	\$ 427	\$ 427	\$ 150	\$ 150
Government debt securities	3,173	3,174	3,417	3,425
Accrued interest	-	-	11	11
	<u>\$ 3,600</u>	<u>\$ 3,601</u>	<u>\$ 3,578</u>	<u>\$ 3,586</u>

Note 4 - Fair value measurements

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

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

- Level 1 - Valuations based on unadjusted quoted prices for identical assets or liabilities in active markets;
- Level 2 - Valuations based on quoted prices for similar assets or liabilities or identical assets or liabilities in less active markets, such as dealer or broker markets; and
- Level 3 - Valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable, such as pricing models, discounted cash flow models and similar techniques not based on market, exchange, dealer or broker-traded transactions.

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

Debt securities

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

Columbia Association, Inc.

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

	<u>Fair value measurements using</u>		
	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Total
Government debt securities*	<u>\$ -</u>	<u>\$ 6,740</u>	<u>\$ 6,740</u>

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

	<u>Fair value measurements using</u>		
	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Total
Government debt securities*	<u>\$ -</u>	<u>\$ 9,618</u>	<u>\$ 9,618</u>

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

Columbia Association, Inc.

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Note 5 – Liquidity

Columbia Association, Inc. financial assets available within one year of the statement of financial position date for general expenditures are as follows as of October 31, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Total assets at quarter end	\$ 183,890	\$ 161,726
Less:		
Prepaid expenses and other assets	873	2,096
Risk management fund	3,628	6,638
Workers' compensation fund	3,601	3,586
Property, facilities and equipment, net	135,097	140,373
Intangible assets, net	<u>298</u>	<u>319</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 40,393</u>	<u>\$ 8,714</u>

Columbia Association has \$40,393 and \$8,714 of financial assets available within one year as of October 31, 2020 and 2019, respectively, on the statement of financial position date to meet cash needs for general expenditures. This consists of cash of \$36,631 and \$4,810 and accounts receivable of \$3,762 and \$3,904 as of October 31, 2020 and 2019, respectively. Accounts receivable consist of annual charge balances, which are collateralized by the related property. Accounts receivable also include membership fees receivable, which are uncollateralized and generally have a term of one year. None of the financial assets are subject to any contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position.

In addition, in the event of unanticipated liquidity needs, the Association has a line of credit in the amount of \$20,000, which \$-0- was committed as of October 31, 2020. This line of credit is used to meet liquidity needs. See Note 8.

The Association's operating activity generates positive cash flow of approximately \$15,525 based on a five year average of cash provided by operating activities. The cash is used to fund capital projects and debt service. Any additional funds needed for approved expenditures are obtained from line of credit borrowings.

Columbia Association, Inc.

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Note 6 - Property, facilities and equipment, net

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

	<u>Cost basis</u>	<u>Accumulated depreciation</u>	<u>Book value</u>
Land	\$ 6,533	\$ -	\$ 6,533
Parks, lakes & related improvements	98,545	48,911	49,634
Buildings	137,944	70,947	66,997
Leasehold Improvements	5,572	2,829	2,743
Equipment and Vehicles	29,784	22,776	7,008
Other	2,208	26	2,182
Property, facilities and equipment	<u>\$ 280,586</u>	<u>\$ 145,489</u>	<u>\$ 135,097</u>

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

	<u>Cost basis</u>	<u>Accumulated depreciation</u>	<u>Book value</u>
Land	\$ 6,533	\$ -	\$ 6,533
Parks, lakes & related improvements	95,153	45,511	49,642
Buildings	130,992	67,165	63,827
Leasehold Improvements	5,571	2,285	3,286
Equipment and Vehicles	28,855	22,173	6,682
Other	10,426	23	10,403
Property, facilities and equipment	<u>\$ 277,530</u>	<u>\$ 137,157</u>	<u>\$ 140,373</u>

Note 7 - Annual charge

The principal source of the Association's revenue is an annual charge, based on a rate (68 cents per \$100 of assessed valuation in both fiscal years 2021 and 2020) established annually by the Board of Directors, on all of Columbia's assessable real property. The Association's net assessed value is 50% of the State's assessed phased-in cash value subject to a 10% annual increase cap; however, the Board of Directors capped the increase at 3.5% for fiscal years 2021 and 2020.

Columbia Association, Inc.

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

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

Note 8 - Line of credit

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

During fiscal year 2020, the Association had available an unsecured line of credit with a bank under a loan agreement, with varying monthly caps ranging from \$0 to \$30,000 designated by the Association based on forecasted borrowing requirements. The outstanding note bore interest at the lower of the bank's prime rate or LIBOR plus 55 basis points and was due on demand. Additionally, the note bore an unused commitment fee of 10 basis points on any difference between the preauthorized schedule of the projected outstanding balance and the amount of the credit actually used.

The Association had \$-0- outstanding under the lines of credit as of October 31, 2020 and 2019.

Note 9 - Term debt

Term loans

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

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

Columbia Association, Inc.

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As of October 31, 2020, the future loan principal payments by fiscal year are as follows:

2021	\$	2,277
2022		4,656
2023		4,798
2024		4,942
2025		5,094
2026 and thereafter		<u>17,056</u>
Total term loan		38,823
Less deferred financing costs, net		<u>(214)</u>
Term loan, net	\$	<u><u>38,609</u></u>

Capital lease obligation

The cost and accumulated amortization of equipment under capital leases were \$867 and \$37, respectively, as of October 31, 2020, and \$574 and \$503, respectively, as of October 31, 2019. As of October 31, 2020, the future minimum annual payments under capital leases of \$60 were due in 2021.

Note 10 - Retirement benefit plan

Substantially all full-time and eligible part-time employees are covered by a defined contribution retirement benefit plan. Contributions are based on 6% of eligible employees' salaries. Employees become fully vested after six years of service. However; effective April 13, 2020, due to the financial pressures from COVID-19, employer contributions have been reduced to 3% and vest immediately. Expenses under this plan were \$166 and \$657 for the periods ended October 31, 2020 and 2019, respectively.

Note 11 - Commitments

The Association leases certain facilities and equipment under operating leases. Rental expense exclusive of these costs, was \$965 and \$1065 for the periods ended October 31, 2020 and 2019, 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 \$533 and \$507, which was included in accounts payable and accrued expenses as of October 31, 2020 and 2019, respectively.

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As of October 31, 2020, the Association's total commitment for minimum annual rentals, exclusive of maintenance and other occupancy costs, under non-cancellable operating leases is:

2021	\$ 808
2022	1,642
2023	1,675
2024	1,708
2025	1,743
2026 and thereafter	<u>2,836</u>
Total	<u>\$ 10,412</u>

The lease for the headquarters building located on Hillside Court includes a rent abatement for the period September 1, 2015 to October 31, 2016 which is valued at \$460. Accrued abatements of \$272 and \$309 were included in accounts payable and accrued expenses as of October 31, 2020 and 2019, 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 \$170 and \$205 were included in accounts payable and accrued expenses as of October 31, 2020 and 2019, respectively. The lease also includes a tenant improvement allowance of \$1,378. Accrued allowances of \$814 and \$880 were included in accounts payable as of October 31, 2020 and 2019, respectively. The abatements and allowances are amortized over the life of the lease and are reflected as a reduction of rent expense as reported in the statements of activities.

Note 12 - Postretirement health care

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

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.

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	<u>2020</u>	<u>2019</u>
Reconciliation of benefit obligations		
Obligation at beginning of year	\$ 729	\$ 705
Service cost	28	32
Interest cost	28	29
Actuarial loss	4	-
Plan amendments	56	-
Amortization of net loss	-	(5)
Amortization of unrecognized past service cos	-	(15)
Benefit payments	<u>(16)</u>	<u>(17)</u>
Obligation at end of year	<u>\$ 829</u>	<u>\$ 729</u>
Amount not yet recognized in net periodic postretirement benefit costs		
Unrecognized prior service cost (credit)	\$ 50	\$ -
Unrecognized loss (gain)	<u>(140)</u>	<u>112</u>
Total amount not yet recognized in net periodic postretirement benefit costs	<u>\$ (90)</u>	<u>\$ 112</u>
Net periodic postretirement benefit costs include		
Service cost	\$ 28	\$ 32
Interest cost	28	29
Amortization of net gain from prior periods	(19)	-
service cost	<u>6</u>	<u>15</u>
Net periodic postretirement benefit costs	<u>\$ 43</u>	<u>\$ 76</u>

The discount rate was 2.8% and 4.45% as of April 30, 2020 and 2019. The gross trend rate for health care coverage is 4.45% for all years.

Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. A one percent change in assumed health care cost trend rates would have the following effects as of April 30, 2020:

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	<u>1% increase</u>	<u>1% decrease</u>
Effect on total service and interest cost components of net periodic postretirement health care benefit cost	\$ 8	\$ (6)
Effect on the health care component of the accumulated postretirement benefit obligation	90	(79)

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

2021	\$ 30
2022	34
2023	46
2024	51
2025	62
2026 - 2030	<u>345</u>
	<u>\$ 568</u>

Note 13 - Significant estimates

Reserve for general liability self-insurance

Under its general liability self-insurance plan, the Association accrues the estimated expense of general liability claims based on claims filed subsequent to year-end and an additional amount for incurred, but not yet reported claims based on prior experience. Accruals for such costs of \$1,129 and \$1,273 are included in accrued expenses as of October 31, 2020 and 2019. 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 \$1,830 and \$2,005 are included in accrued expenses as of October 31, 2020 and 2019, respectively. Claim payments based on actual claims ultimately filed could differ materially from these estimates.

Note 14 - Concentration of credit risk

The Association maintains its cash balance in several accounts in various banks. At times, these balances may exceed the federal insurance limits; however, the Association has not

Columbia Association, Inc.

**Notes to Financial Statements
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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 October 31, 2020.

Note 15 - Contingencies

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

Note 16 - Subsequent events

On March 11, 2020, the World Health Organization declared the spread of the Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the Association, COVID-19 may continue to impact various parts of its operations and financial results, including sport and fitness, community services, open space and facility services. Management believes the Association is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.

Board Request Tracking Log
FY 2021
As of December 4, 2020

	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	Nancy McCord	Communications to the Community	5/28/2020	BOD; Communications and Marketing	On-going	The BOD is working on a draft overall communications strategy to ensure that a consistent message is given to the community. Communications and Marketing is using the website and social media to inform the community of CA's reopening plans.
3	Nancy McCord	Members wish to pay dues and help CA's financial situation in hopes of using the facilities sooner	5/28/2020	Accounting	On-going	Membership billing to be sent on 6/19/2020. CA is a 501(c)(4) organization and cannot accept donations.
4	Alan Klein	What was the process used to have tot lot removed recently?	11/12/2020	Open Space and Facility Services	12/11/2020	
5						
6						
7						

Resident Request Tracking Log
FY 2021
As of December 4, 2020

	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	Rosalind Danner	What are the reasons for the increases in FY 2020 Insurance and Taxes expense and Technology Supplies/Expenses, as compared to FY 2019?	7/23/2020	VP/CFO	8/23/2020	E-mail sent on 7/30/2020
3						
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