



December 3, 2021

To: Columbia Association Board of Directors
(E-Mail: Board.Members.FY22@ColumbiaAssociation.org)
CA Management

From: Janet Evans, Board Chair

The Columbia Association Board of Directors Hybrid Meeting will be held on Thursday, December 9, 2021 beginning at 7:00 p.m.

AGENDA

	5 min.	Page Nos.
1. Call to Order		
(a) Announce the procedures being used to conduct the hybrid meeting		
(b) Roll Call to determine Directors in attendance		
(c) Announce that both audio and video of the meeting are being broadcast. Anyone using the link to the meeting on CA's website will be able to see and hear the proceedings.		
(d) Timekeeper – Ashley Vaughan		
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.FY22@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	1 min.	
(a) Approval of Minutes – November 11, 2021 BOD Meeting		3 – 5
6. Board Votes	70 min.	
(a) Independent Auditors for FY 2022	(5 min.)	6
(b) IRS Form 990	(5 min.)	7 – 34
(c) Decision re: Key components to include in the FY 2023 Budgets	(60 min)	
7. Board Discussion	50 min.	
(a) Financial Reports and Updates		
(i) FY 2022 2 nd Quarter Financial Report	(15 min.)	35
(ii) FY 2022 2 nd Quarter Financial Statements	(15 min.)	36 – 58
(b) Dashboard	(20 min.)	59 - 66
8. Questions Only	30 min.	
(a) Most Recent Development Tracker		67 – 79
(b) Community Operations Updates		80 – 92
(c) President's Report		93 - 97
(d) Report from the Inner Arbor Trust		98 – 103
(e) Pre-Filed Legislation		104 - 105
(f) Board Priority Review		
(g) Tracking Forms		
(i) Board Requests		106
(ii) Resident Requests		107

- | | |
|---|--------|
| 9. Proposed New Topics | 5 min. |
| 10. Chair's Remarks | 3 min. |
| 11. Adjournment – Anticipated Ending Time: Approximately 10:15 p.m. | |

Upcoming Scheduled Work Session and Meeting

Thursday, January 13, 2022 – Board of Directors Work Session – Beginning at 7:00 p.m.

Thursday, January 27, 2022 – Board of Directors Meeting – Beginning at 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 11, 2021**

To be approved December 9, 2021

A hybrid (virtual and in-person) meeting of Columbia Association's Board of Directors was held on Thursday, November 11, 2021. Present were Chair Janet Evans, Vice Chair Virginia Thomas, and members Dick Boulton, CA President/CEO Lakey Boyd, Jessamine Duvall, Lin Eagan, Eric Greenberg, Christine (Tina) Horn, Ashley Vaughan, and Shari Zaret. Board member Andrew Stack did not attend the meeting. Other participants included CA Senior Vice President Susan Krabbe, Vice President of Community Programs and Services Dan Burns, Treasurer Lynn Schwartz, and Director of Sustainability Jeremy Scharfenberg.

- 1. Call to Order:** The Board of Directors Meeting was called to order at 7:00 p.m. by Chairperson Janet Evans.
 - (a) The meeting was being held in a hybrid format, both virtually and in-person at the CA Headquarters.
 - (b) Ms. Evans took roll of the directors in attendance.
 - (c) All attendees and listeners/viewers were reminded that the meeting was being live-streamed and being recorded with links available on the CA website.
 - (d) The Timekeeper was Ms. Horn.

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

CA's **Board of Directors** held a closed virtual meeting on October 29, 2021. Members present were Chairperson Janet Evans, Vice Chair Virginia Thomas, Lakey Boyd, Jessamine Duvall, Lin Eagan, Eric Greenberg, Tina Horn, Andrew Stack, Ashley Vaughan (was not involved in the vote to close) and Shari Zaret. The vote to close the meeting was 8-0-0.

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 5:01 p.m. until 5:58 p.m. for Symphony of Lights Legal Negotiations.

The **Architectural Resource Committee** held a closed virtual meeting on November 8, 2021. ARC members present were Deb Bach, Susan Sloan and Devora Wilkinson. The vote to close the meeting was 3-0-0.

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 1:04 p.m. until 2:18 p.m. to discuss new and ongoing covenant cases.

3. Approval of Agenda

Action: Ms. Thomas moved to approve the agenda and Mr. Bolton seconded the motion. Hearing no objections, the agenda was approved.

4. Verbal Resident Speak out

(a) Eric Kasmaul – Aquatics Committee, spoke in favor of preserving year-round aquatics in the budget

(b) Matthew Schell – Chair of the parent board of Columbia Aquatics Association (Clippers) and resident of Dorsey Search. Spoke about keeping swimming in budget for the entire year

- (c) Jacob Feldman – Spoke about CA membership packages and opening all of the pools this summer
- (d) Ray Levesque – spoke in support of the Clippers and against increasing the cost of swimming on the Clippers
- (e) Farida Guzda – resident of Town Center - spoke in favor of keeping the Sister Cities and multi-cultural programs in the budget
- (f) Christopher Hefty – fundraising coordinator and co-chair of Hoco Pride – spoke about more funding for the Inner Arbor Trust
- (g) David Carleton (in place of Sofie James) – requested that CA support workers from Merriweather Lake House Hotel
- (h) Nina Basu – spoke in favor of including the Inner Arbor Trust in the FY23 budget

5. Consent Agenda

- (a) Approval of Minutes – October 28, 2021 Board Meeting - Approved by consent
- (b) Approval of Changes to the Audit Committee Charter – Approved by consent

6. Board Votes - None

7. Board Discussion

- (a) Briefing on Project Examining Climate Vulnerability of Columbia – presented by Jeremy Scharfenberg
- The board members asked questions about the website status, Columbia’s pathways near the lakes, impact on some of the current tot lots, minimizing stream overflow, and use of nature/structure-based solutions. Mr. Scharfenberg stated that the website is being finalized and not live yet. He stressed the importance and relevance of the Watershed Management Plan and stream restoration efforts in response to most of the questions.

(b) FY 2023 Budget

Chair Evans conducted several thumbs up, thumbs down exercises with the Board during the budget discussion to determine the Board’s direction on several budget issues in order to provide CA staff guidance on budget policies and structure. Numerous questions and time constraints prevented the completion of some of the exercises.

One thumbs up, thumbs down exercise established that a majority of the board opposes raising the annual charge. Some board members wanted to consider raising the annual charge to cover increasing costs and provide more funds for maintenance and repairs.

After several comments and clarifications about what kind of model the budget should follow, the Board indicated, through another thumbs up, thumbs down, exercise, that the budget should reflect an increase in access to all CA programs and services for income qualified, and, in addition, easier access in an equitable way.

Board conversations about the pools included increasing participation and accessibility without increasing costs and operating the pools more efficiently. After Ms. Boyd asked Ms. Evans if the Board reached a consensus on whether the budget should include providing outdoor pool access to all those paying CA assessments, Ms. Evans replied that the Board decided against adding free pool access to all at this time. Ms. Evans recommended Board members send suggestions about improving pool access and efficiency to Mr. Burns.

Several Board members talked about making all of CA run more efficiently and adjusting programs and services to provide for different segments of the population with different needs as well as seeking partnerships in a bigger way to alleviate some of CA's financial burden. Ms. Evans suggested adding funding to the budget for pursuing more partnerships.

Ms. Boyd reported the results of an online budget survey and an online budget community session.

(c) Update on President/CEO Goals and Objectives

Ms. Boyd recognized and acknowledged veterans before her PowerPoint presentation on mid-year progress in achieving her goals and objectives. She also emphasized that her accomplishments were a team effort.

8. Questions Only

(a) Most Recent Development Tracker – Provided in packet (online) – no questions

(b) Community Operations Update – no questions

(c) Pre-Filed Legislation – Provided in packet (online) - no questions

(d) Board Priority Review – no questions

(e) Tracking Forms

(i) Board Requests –

1) CA BOD – Impact of Milk Producers construction on the environment and schools

2) Mr. Boulton – Revisiting ethics policies

3) Ms. Zaret – Send latest 10-year financial plan to board

(ii) Resident Requests – No changes

9. Proposed New Topics - None

10. Chair's Remarks

Chair Evans acknowledged Veteran's Day and thanked all veterans participating and listening. Ms. Evans also thanked everyone for the support that went into budget process and Ms. Boyd for her presentation. Ms. Evans will send out something to see if an extra session to discuss budget items is needed. The Board Operations Committee will meet Nov. 29, 2021 at CA Headquarters at 7 p.m. The next packet for the Board will be posted December 3, 2021 and the next board meeting will be December 9, 2021.

11. Adjournment

Action: Motion to adjourn was moved by Ms. Thomas, seconded by Ms. Horn. Hearing no objections, the meeting was adjourned at 9:42 p.m.

Respectfully submitted,

Wendy Trilling

Recording Secretary



COMMITTEE RECOMMENDATIONS TO BOARD

Date: December 9, 2021

To: Columbia Association Board of Directors

From: Andrew Stack, Audit Committee Vice Chair

Cc: Lakey Boyd, President/CEO

Subject: Appointment of External Auditors for Fiscal Year 2022

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, 2021, the Audit Committee voted to recommend to CA's Board of Directors the appointment of CliftonLarsonAllen LLP to perform CA's FY22 independent audits.

Recommendation of Committee:

By a vote of 4 For 0 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 November 17, 2021 that it has maintained its independence relative to CA and conducts its audits in compliance with professional auditing standards.

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

The Audit Committee recommends that the Board of Directors appoint CliftonLarsonAllen LLP as CA's external auditing firm for FY22.

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

Form

990**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.**2020****Open to Public Inspection**Department of the Treasury
Internal Revenue Service

A For the 2020 calendar year, or tax year beginning 5/1/2020, and ending 4/30/2021																							
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization Columbia Association, Inc.</td> <td rowspan="2">D Employer identification number 52-0823992</td> </tr> <tr> <td colspan="2">Doing business as</td> </tr> <tr> <td colspan="2">Number and street (or P.O. box if mail is not delivered to street address) Room/suite</td> <td rowspan="2">E Telephone number (410) 715-3000</td> </tr> <tr> <td colspan="2">6310 Hillside Court, Suite 100</td> </tr> <tr> <td>City or town</td> <td>State</td> <td>ZIP code</td> </tr> <tr> <td>Columbia</td> <td>MD</td> <td>21046</td> </tr> <tr> <td colspan="2">Foreign country name</td> <td>Foreign province/state/county</td> </tr> <tr> <td colspan="2"></td> <td>Foreign postal code</td> </tr> </table>	C Name of organization Columbia Association, Inc.		D Employer identification number 52-0823992	Doing business as		Number and street (or P.O. box if mail is not delivered to street address) Room/suite		E Telephone number (410) 715-3000	6310 Hillside Court, Suite 100		City or town	State	ZIP code	Columbia	MD	21046	Foreign country name		Foreign province/state/county			Foreign postal code
C Name of organization Columbia Association, Inc.		D Employer identification number 52-0823992																					
Doing business as																							
Number and street (or P.O. box if mail is not delivered to street address) Room/suite		E Telephone number (410) 715-3000																					
6310 Hillside Court, Suite 100																							
City or town	State	ZIP code																					
Columbia	MD	21046																					
Foreign country name		Foreign province/state/county																					
		Foreign postal code																					
F Name and address of principal officer: Milton W. Matthews 6310 Hillside Court, Columbia, MD 21046		G Gross receipts \$ 55,119,699 H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number																					
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																							
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 2020 (Part V, line 2a)	5	1,429
	6	Total number of volunteers (estimate if necessary)	6	860
Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
	8	Contributions and grants (Part VIII, line 1h)	8	42,188,881
	9	Program service revenue (Part VIII, line 2g)	9	27,969,823
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10	-221,102
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11	278,959
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12	70,216,561
	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	13	4,191,852
	14	Benefits paid to or for members (Part IX, column (A), line 4)	14	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	15	32,033,146
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)	16a	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0	b	0
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	17	32,273,246
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	18	68,498,244
	19	Revenue less expenses. Subtract line 18 from line 12	19	1,718,317
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	20	148,992,231
	21	Total liabilities (Part X, line 26)	21	48,076,141
	22	Net assets or fund balances. Subtract line 21 from line 20	22	100,916,090
	23		23	103,779,504

Part II Signature Block

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

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

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** (2020)

HTA

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

1	Briefly describe the organization's mission: Engage our diverse community, cultivate a unique sense of place and enhance quality of life.
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? <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 \$ 22,417,000 including grants of \$) (Revenue \$ 14,340,751) 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 skating rink, and a sports/skate park. In FY21, amid the COVID-19 pandemic, the department of Sport & Fitness welcomed over 770,000 participant visits across 14 facilities. These visits included: 395,000 visits to our three fitness clubs, 20,000 visits to Haven on the Lake, 93,000 rounds of golf, 57,000 in person and virtual group fitness participants, 64,000 visits to the Ice Rink, 22,000 visits to the Sports and Skate Park, 110,000 visits to the Swim Center, 66,000 visits to the Tennis clubs and 355 youth in the Clippers competitive swim team.
4b	(Code:) (Expenses \$ 12,018,488 including grants of \$) (Revenue \$ 275,025) 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. Conservative fiscal management during the COVID-19 pandemic caused many planned construction projects to be deferred. Lower priority repairs and maintenance needs were secondary to mowing, tree removal and trash removal. Keeping the open space of Columbia clean and well-maintained was as important as prior to the pandemic.....if not more.....as people went outdoors to safely exercise, socialize and maintain their mental health.
4c	(Code:) (Expenses \$ 4,982,028 including grants of \$ 3,393,510) (Revenue \$ -58,653) 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).
4d	Other program services (Describe on Schedule O.) (Expenses \$ 3,362,580 including grants of \$ 44,887) (Revenue \$ 601,477)
4e	Total program service expenses ▶ 42,780,096

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	74
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	1,429
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	
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. ☒ X

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 10		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain 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) Sheri Fanaroff General Counsel	45.00 0.00					X		174,911		34,709
(2) Milton W. Matthews President/CEO	45.00 0.00			X				185,526		22,371
(3) Susan Krabbe Vice President/CFO/Secretary	45.00 0.00			X				175,034		14,643
(4) Mary L. Schwartz Treasurer	45.00 0.00			X				158,218		14,496
(5) Paul Papagjika Controller	45.00 0.00					X		148,162		21,655
(6) Dan Burns Director of Sport & fitness	45.00 0.00				X			145,214		15,817
(7) Dennis Matthey Director of Open Space & Facilities Services	45.00 0.00				X			150,605		6,883
(8) Charles Thompson Chief Information Officer	45.00 0.00					X		142,570		13,849
(9) Jacqueline Tuma Director of Audit and Advisory Services	45.00 0.00					X		130,993		18,701
(10) Michelle Miller Director of Community Services	45.00 0.00					X		142,797		6,550
(11) Don Van Deusen Assistant Secretary	45.00 0.00			X				83,108		3,329
(12) Virginia Thomas Director	20.00 0.00	X						992		
(13) Lin Eagan Director	20.00 0.00	X						992		
(14) Nancy McCord Director	20.00 0.00	X						831		

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) Andrew Stack Director	28.00 0.00	X						660		
(16) Jesamine Duvall Director	5.00 0.00	X								
(17) Dick Boulton Director	15.00 0.00	X								
(18) Janet Evans Director	18.00 0.00	X								
(19) Alan Klein Director	12.00 0.00	X								
(20) Shari Zaret Director	15.00 0.00	X								
(21) Renee DuBois Director	10.00 0.00	X								
(22)										
(23)										
(24)										
(25)										
1b Subtotal								1,640,613	0	173,003
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								1,640,613	0	173,003

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

23

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual.

	Yes	No
3		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual.

4	X	
---	---	--

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person.

5		X
---	--	---

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Morgan Keller, INC 70 Thomas Johnson Drive, Suite 200 Fredrick, MD 2	Construction	1,302,069
Clover Acquisitions, LLC P.O.Box 86 Minneapolis, MN 55486	Leasing	1,148,163
FP 6315 Hillside Center, LLC C/O The RMR Group LLC, Dept - 2400 Philadelphia,	Leasing	764,959
Fidelity Mechanical Services 25 Loveton Circle Sparks, MD 21152	Mechanical Services	672,447
Gray Kirk Vansant Advertising 1500 Whelston Way, 4th Floor Baltimore, MD 21230	Advertising	588,738

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

42

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	43,503,545			
	c	Fundraising events	1c	0			
	d	Related organizations	1d	0			
	e	Government grants (contributions)	1e	202,200			
	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		43,705,745			
Program Service Revenue				Business Code			
	2a	Membership Income	713940	9,199,926	9,199,926		
	b	Fees for Community Programs	900099	5,516,203	5,516,203		
	c	Tuition and Enrollment	624410	134,435	134,435		
	d	Other Program Services	900099	164,068	164,068		
	e			0			
	f	All other program service revenue		0			
	g	Total. Add lines 2a-2f		15,014,632			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		103,533	103,533		
	4	Income from investment of tax-exempt bond proceeds		0			
	5	Royalties		0			
	6a	Gross rents	(i) Real (ii) Personal				
	b	Less: rental expenses					
	c	Rental income or (loss)		-3,986,501	0		
	d	Net rental income or (loss)		-3,986,501			
	7a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b	Less: cost or other basis and sales expenses					
	c	Gain or (loss)		0	99,541		
	d	Net gain or (loss)		0	372,248		
	e			0	-272,707		
	f	Net gain or (loss)		-272,707			
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18			0		
	b	Less: direct expenses			0		
	c	Net income or (loss) from fundraising events		0			
	9a	Gross income from gaming activities. See Part IV, line 19			0		
	b	Less: direct expenses			0		
c	Net income or (loss) from gaming activities		0				
10a	Gross sales of inventory, less returns and allowances			182,749			
b	Less: cost of goods sold			98,945			
c	Net income or (loss) from sales of inventory		83,804				
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		54,648,506	15,118,165	0	0	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations domestic governments. See Part IV, line 21	3,438,397	3,438,397		
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0			
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	934,151	381,547	552,605	
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	15,389,218	11,700,502	3,688,715	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	371,704	264,655	107,049	
9	Other employee benefits	2,192,920	1,696,459	496,461	
10	Payroll taxes	1,333,356	1,028,859	304,497	
11	Fees for services (nonemployees):				
a	Management	0			
b	Legal	866,975	213,170	653,805	
c	Accounting	37,450		37,450	
d	Lobbying	207,528		207,528	
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.)	2,634,471	2,327,340	307,131	
12	Advertising and promotion	298,445	281,263	17,182	
13	Office expenses	1,778,019	1,620,199	157,820	
14	Information technology	1,314,775	127,527	1,187,248	
15	Royalties	0			
16	Occupancy	5,678,027	4,950,665	727,362	
17	Travel	3,347	2,776	571	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	436	361	75	
20	Interest	1,211,338	1,174,530	36,808	
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	11,876,895	11,654,017	222,878	0
23	Insurance	801,021	637,962	163,059	
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	573,262	572,387	875	
b	Open Space/Golf Course Materials & Maintenance	518,852	518,852		
c	-----				
d	-----	0			
e	All other expenses	278,137	188,628	89,509	
25	Total functional expenses. Add lines 1 through 24e	51,738,724	42,780,096	8,958,628	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	47,047	1	16,741,789
	2 Savings and temporary cash investments	12,563	2	14,808
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	2,021,850	4	2,346,911
	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	494,498	9	1,317,925
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 282,530,017		
	b Less: accumulated depreciation	10b 149,736,005	138,891,481	10c 132,794,012
	11 Investments—publicly traded securities	7,206,192	11	8,222,204
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	318,600	14	287,100
	15 Other assets. See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 33)	148,992,231	16	161,724,749	
Liabilities	17 Accounts payable and accrued expenses	14,273,860	17	16,956,927
	18 Grants payable	0	18	
	19 Deferred revenue	3,698,129	19	3,870,408
	20 Tax-exempt bond liabilities	0	20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	
	22 Loans and other payables to 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	22	
	23 Secured mortgages and notes payable to unrelated third parties	20,358,049	23	37,117,910
	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	9,746,103	25	0
	26 Total liabilities. Add lines 17 through 25	48,076,141	26	57,945,245
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	100,916,090	27	103,779,504
	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	100,916,090	32	103,779,504
33 Total liabilities and net assets/fund balances	148,992,231	33	161,724,749	

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	54,648,506
2	Total expenses (must equal Part IX, column (A), line 25)	2	51,738,724
3	Revenue less expenses. Subtract line 2 from line 1	3	2,909,782
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	100,916,090
5	Net unrealized gains (losses) on investments	5	-46,369
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	1
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	103,779,504

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

2020

- ▶ 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 (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

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

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

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: _____	\$ 191,200	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: _____	\$ 11,000	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.)
	 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
-----	----- ----- ----- -----	\$ -----	-----

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

2020

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		
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

	Yes	No
3a(i)		
3a(ii)		
3b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?		

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	6,533,226	0		6,533,226
b Buildings	138,468,709	0	73,204,497	65,264,212
c Leasehold improvements	5,555,333	0	3,093,020	2,462,313
d Equipment	29,105,950	0	22,648,338	6,457,612
e Other	102,866,799	0	50,790,150	52,076,649

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 132,794,012

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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	0

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	54,602,137
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-46,369	
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	-46,369	
3	Subtract line 2e from line 1	3	54,648,506	
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	54,648,506	

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	51,738,724
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	51,738,724	
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	51,738,724	

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 loss on securities \$46,369.

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

2020

**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	283,236				Conducting day-to-day services, covenant
(2) Harper's Choice Community Assoc 5440 Old Tucker Row Columbia, MD 2	52-0993424	C4	364,776				Conducting day-to-day services, covenant
(3) Hickory Ridge Community Associa 6175 Sunny Spring Columbia, MD 210	52-1145609	C4	293,288				Conducting day-to-day services, covenant
(4) Kings Contrivance Community Ass 7251 Eden Brook Drive Columbia, MD	52-1183017	C4	297,921				Conducting day-to-day services, covenant
(5) Long Reach Community Associatio 8775 Cloudleap Court Columbia, MD 2	23-7165259	C4	492,272				Conducting day-to-day services, covenant
(6) Oakland Mills Community Associat 5851 Robert Oliver Place Columbia, M	23-7350490	C4	358,605				Conducting day-to-day services, covenant
(7) Owen Brown Community Associati 6800 Cradlerock Way Columbia, MD 2	52-1020415	C4	312,606				Conducting day-to-day services, covenant
(8) River Hill Community Association 6020 Daybreak Circle Clarksville, MD 2	52-1821283	C4	296,271				Conducting day-to-day services, covenant
(9) Town Center Community Associati 5430 Vantage Point Road Columbia, N	52-1002415	C4	322,677				Conducting day-to-day services, covenant
(10) Wilde Lake Community Association 10451 Twin Rivers Road Columbia, M	52-0997150	C4	371,858				Conducting day-to-day services, covenant
(11) The Inner Arbor Trust 10630 Little Patuxent Pkwy Columbia	46-2748824	C3	44,887				Promote the social welfare of the people
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 1

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) 2020

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					
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.

**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

2020

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

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) 185,526			8,043	15,731	209,300	
		(ii)					0	
2	Susan Krabbe Vice President/CFO/Secretary	(i) 175,034			7,540	8,873	191,447	
		(ii)					0	
3	Mary L. Schwartz Treasurer	(i) 158,218			6,704	9,406	174,328	
		(ii)					0	
4	Dan Burns Director of Sport & fitness	(i) 145,214			6,181	10,584	161,979	
		(ii)					0	
5	Dennis Matthey Director of Open Space & Facilities S	(i) 150,605			6,382	2,087	159,074	
		(ii)					0	
6	Paul Papagjika Controller	(i) 148,162			6,217	16,950	171,329	
		(ii)					0	
7	Charles Thompson Chief Information Officer	(i) 142,570			6,068	9,323	157,961	
		(ii)					0	
8	Sheri Fanaroff General Counsel	(i) 174,911			7,467	29,012	211,390	
		(ii)					0	
9		(i)						
		(ii)						
10		(i)						
		(ii)						
11		(i)						
		(ii)						
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

2020

**Open to Public
Inspection**

Name of the organization

Columbia Association, Inc.

Employer identification number

52-0823992

Form 990, Part III, Line 3: The Association's operations were negatively impacted by 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: \$1,897,746, Grants and allocations:

\$44,887. Revenue: \$354,654. Prior to the COVID-19 pandemic, the Community Services Department

operated school age services, a volunteer center, day camps, an art center, a teen center, and

other programs and facilities for community use. The International and Multicultural programs

team offered free World Languages Cafe, Culture Fests, International Book Club, and

International youth and adult exchanges. Unfortunately, all except for school age services and

the art center were closed for most of FY21. School age services operated at twenty-two sites

in FY20 versus three sites during the school year in FY21. The Art Center had 23,000 visits in

FY20 versus 1,110 visits in FY21.

Form 990, Part III, Line 4d: Program Service Expenses: \$1,464,834, Grants and Allocations: 0,

Revenue: \$246,823. 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

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

HTA

Schedule O (Form 990 or 990-EZ) 2020

Name of the organization

Employer identification number

Columbia Association, Inc.

52-0823992

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

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

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

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

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

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

positions are independently benchmarked to the market as needed. 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, the ethics policies, and governing documents are on CA's website.

Form 990, Part XI, Line 9: Rounding +\$1.

Form 990, Part VI, Line 9: Milton W. Matthews, 11748 Morningmist Lane, Columbia, MD 21044,

Sheri Fanaroff, 104 Somers DR, Downingtown, PA 19335, Charles Thompson, 2414 Springlake CT West

Gambrills, MD 21054



December 3, 2021

To: Members of the Columbia Association Board of Directors
Lakey Boyd, President/CEO

From: Susan Krabbe, Vice President and CFO

cc: Jackie Tuma, Director of Audit and Advisory Services

Subject: Second Quarter FY 2022 Financial Report

The Audit Committee will review the FY22 First Quarter Financial Report during their December 8, 2021 meeting. We anticipate that the committee members will vote to recommend that the Board of Directors be presented with the FY22 Second Quarter Financial Report at that meeting. The link to the Financial Report has been posted as back-up material to the December 9, 2021 Board meeting. 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 "Quarterly Financial Reports to the Board," then select "FY22 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, 2021 and 2020

Columbia Association, Inc.

Index

	<u>Page</u>
Financial Statements	
Statements of Financial Position	2
Statements of Activities	3
Statements of Functional Expenses	4
Statements of Cash Flows	6
Notes to Financial Statements	7

Columbia Association, Inc.

**Statements of Financial Position
October 31, 2021 and 2020
(in Thousands)**

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 37,965	\$ 36,631
Grant restricted to School Age Services	863	-
Emergency cash reserves	2,000	-
Accounts receivable, net	4,579	3,762
Prepaid expenses and other assets	1,377	873
Risk management fund	6,619	3,628
Workers' compensation fund	3,549	3,601
Property, facilities and equipment, net	129,831	135,097
Intangible assets, net	<u>287</u>	<u>298</u>
 Total assets	 <u>\$ 187,070</u>	 <u>\$ 183,890</u>
 <u>Liabilities and Net Assets</u>		
 Liabilities		
Accounts payable and accrued expenses	15,476	11,561
Deferred revenue	<u>5,279</u>	<u>4,422</u>
	<u>20,755</u>	<u>15,983</u>
 Term debt		
Term loans, net of deferred financing costs	34,075	38,609
Capital lease obligations	<u>677</u>	<u>813</u>
 Total term debt	<u>34,752</u>	<u>39,422</u>
 Total liabilities	<u>55,507</u>	<u>55,405</u>
 Net assets		
Without donor restrictions	130,700	128,485
With donor restrictions	<u>863</u>	<u>-</u>
 Total net assets	<u>131,563</u>	<u>128,485</u>
 Total liabilities and net assets	 <u>\$ 187,070</u>	 <u>\$ 183,890</u>

Columbia Association, Inc.

**Statements of Activities
October 31, 2021 and 2020
(in Thousands)**

	<u>2021</u>	<u>2020</u>
Revenue		
Annual charge	\$ 44,853	\$ 43,586
Sport and fitness	10,685	6,782
Community services	670	77
Communications and marketing	98	117
Open space and facility services	112	117
Village community associations	(10)	(8)
Interest income and other	65	52
Unrealized loss on marketable securities	<u>(9)</u>	<u>(20)</u>
Total revenue	<u>56,464</u>	<u>50,703</u>
Expenses		
Program services:		
Sport and fitness	13,488	10,427
Community services	1,320	839
Communications and marketing	853	505
Open space and facility services	6,841	5,346
Village community associations	<u>2,413</u>	<u>2,405</u>
Total program services	24,915	19,522
Supporting services:		
Administrative	<u>4,628</u>	<u>3,612</u>
Total expenses	<u>29,543</u>	<u>23,134</u>
Increase in net assets without donor restrictions	26,921	27,569
Change in net assets with donor restrictions:		
Grant restricted to School Age Services	<u>863</u>	<u>-</u>
Increase in net assets with donor restrictions	863	-
Increase in total net assets	27,784	27,569
Net assets, beginning	<u>103,779</u>	<u>100,916</u>
Net assets, ending	<u>\$ 131,563</u>	<u>\$ 128,485</u>

Columbia Association, Inc.

**Statements of Functional Expenses
October 31, 2021
(in Thousands)**

	Sport and Fitness	Community Services	Communications and Marketing	Open Space and Facility Services	Village Community Associations	Total Program	Administrative	Total
Personnel Expenses	\$ 6,601	\$ 870	\$ 788	\$ 2,373	\$ -	\$ 10,632	\$ 2,537	\$ 13,169
Operating Supplies/Expenses	522	43	158	230	6	959	68	1,027
Technology Supplies/Expenses	48	6	8	12	-	74	619	693
Collection and Treasury Expenses	92	7	97	1	-	197	43	240
Fees	357	87	22	1,159	64	1,689	669	2,358
Comm. Assoc. Annual Charge Share Grant	-	-	-	-	1,658	1,658	-	1,658
Temporary Funding & Grants Expense	-	-	-	-	-	-	-	-
Rentals	578	33	147	58	-	816	295	1,111
Utilities	718	32	5	50	4	809	142	951
Insurance & Taxes	420	24	3	153	26	626	112	738
Repairs & Maintenance	1,032	76	31	567	90	1,796	19	1,815
Depreciation	3,232	101	21	2,015	521	5,890	106	5,996
Non-Operating Exp/Contingencies	(824)	-	-	-	-	(824)	-	(824)
Allocations	712	41	(427)	223	44	593	18	611
Total functional expenses	\$ 13,488	\$ 1,320	\$ 853	\$ 6,841	\$ 2,413	\$ 24,915	\$ 4,628	\$ 29,543

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
Personnel Expenses	\$ 3,641	\$ 502	\$ 536	\$ 1,796		\$ 6,475	\$ 2,031	\$ 8,506
Operating Supplies/Expenses	242	4	109	128	5	488	30	518
Technology Supplies/Expenses	9	5	13	9	-	36	580	616
Collection and Treasury Expenses	60	1	123	-	-	184	38	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	193	955
Utilities	502	30	5	52	4	593	139	732
Insurance & Taxes	444	18	3	139	28	632	92	724
Repairs & Maintenance	779	23	2	331	64	1,199	4	1,203
Depreciation	3,279	106	29	1,898	524	5,836	115	5,951
Allocations	763	16	(474)	194	38	537	15	552
Total functional expenses	\$ 10,427	\$ 839	\$ 505	\$ 5,346	\$ 2,405	\$ 19,522	\$ 3,612	\$ 23,134

Columbia Association, Inc.

Statements of Cash Flows
October 31, 2021 and 2020
(in Thousands)

	2021	2020
Cash flows from operating activities		
Increase in net assets	\$ 27,784	\$ 27,569
Adjustments to reconcile increase in net assets to net cash provided by operating activities		
Depreciation expense and amortization	5,996	5,951
Bad debt expense	13	70
Amortization of deferred financing costs	23	22
Loss (gain) on disposal of fixed assets	96	16
Unrealized loss (gain) on marketable securities	9	20
Changes in operating assets and liabilities		
Accounts receivable	(2,245)	(1,810)
Prepaid expenses and other assets	(60)	(379)
Accounts payable and accrued expenses	(1,481)	(2,713)
Deferred revenue	1,409	724
Net cash provided by operating activities	<u>31,544</u>	<u>29,470</u>
Cash flows from investing activities		
Purchases of investments held by trustees	(2,035)	(1,198)
Proceeds from maturities of investments held by trustees	80	1,155
Purchase of property, facilities and equipment	(3,134)	(2,187)
Proceeds from the sale of equipment	5	14
Proceeds from the sale of intangible assets	<u>-</u>	<u>21</u>
Net cash used in investing activities	<u>(5,084)</u>	<u>(2,195)</u>
Cash flows from financing activities		
Net repayments on line of credit	-	(9,746)
Net new lease/principal payments on capital lease obligatio	(80)	759
Term loan proceeds	-	20,000
Term loan issuance/financing costs	-	(136)
Term loan principal payments	<u>(2,309)</u>	<u>(1,581)</u>
Net cash provided by (used in) financing activities	<u>(2,389)</u>	<u>9,296</u>
Net increase in cash equivalents and restricted cash	24,071	36,571
Cash and cash equivalents at beginning of quarter	<u>16,757</u>	<u>60</u>
Cash equivalents and restricted cash at end of quarter	<u>\$ 40,828</u>	<u>\$ 36,631</u>
Supplemental disclosure of cash flow information		
Cash paid during the year for interest	<u>\$ 601</u>	<u>\$ 553</u>

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2021 and 2020
(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.

Emergency cash reserves

In April 2021 the Board of Directors approved the establishment of an emergency cash reserves policy and designated an initial balance of \$2,000. The policy requires the Board to approve use of the funds only for emergency purposes and increases to the fund balance.

Accounts receivable

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

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

Risk management fund

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

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2021 and 2020
(in Thousands)**

Workers' compensation fund

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

Investments held by trustees

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

Property, facilities and equipment, net

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

<u>Assets</u>	<u>Estimated useful lives</u>
Building and recreational facilities	10 to 40 years
Land improvements	5 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, 2021 and 2020, respectively.

Columbia Association, Inc.

Notes to Financial Statements
October 31, 2021 and 2020
(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, 2021 and 2020 was \$160 and \$107, respectively. Amortization expense for the periods ended October 31, 2021 and 2020 was \$23 and \$22, respectively. Estimated future amortization expense is as follows:

Year ending April 30,	Amortization expense
2022	\$ 23
2023	40
2024	33
2025	26
2026	19
2027 and thereafter	20
	<u>\$ 161</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.

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. The Association recognizes revenue at the time of sale.

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2021 and 2020
(in Thousands)**

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. Services during the periods ended October 31, 2021 and 2020, were limited due to the pandemic.

Camps - Camps are normally held during the months 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. Two camps were held in the summer of 2021. No camps were held during the period ended October 31, 2020, due to the pandemic.

Deferred Revenue

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

	2021	2020
Membership fees	\$ 3,578	\$ 2,848
School Age Services	573	648
Other	1,128	926
Total Deferred Income	<u>\$ 5,279</u>	<u>\$ 4,422</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 \$147 and \$74 for the periods ended October 31, 2021 and 2020, respectively.

Columbia Association, Inc.

Notes to Financial Statements
October 31, 2021 and 2020
(in Thousands)

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, 2021 and 2020.

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.

Subsequent events

The Association evaluated subsequent events through December 1, 2021, the date the financial statements were available to be issued.

Note 2 - Accounts receivable

Accounts receivable are comprised of the following as of October 31:

	2021	2020
Membership fees	\$ 2,944	\$ 2,139
Annual charges	1,938	2,545
Other	338	593
Total accounts receivable	5,220	5,277
Less reserves for abatements and allowance for doubtful accounts	641	1,515
	<u>\$ 4,579</u>	<u>\$ 3,762</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:

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2021 and 2020
(in Thousands)**

	2021		2020	
	Cost	Fair value	Cost	Fair value
Cash and cash equivalents	\$ 8	\$ 8	\$ 38	\$ 38
Government debt securities	6,623	6,610	3,544	3,566
Accrued interest	1	1	24	24
	<u>\$ 6,632</u>	<u>\$ 6,619</u>	<u>\$ 3,606</u>	<u>\$ 3,628</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:

	2021		2020	
	Cost	Fair value	Cost	Fair value
Cash and cash equivalents	\$ 3,549	\$ 3,549	\$ 427	\$ 427
Government debt securities	-	-	3,173	3,174
	<u>\$ 3,549</u>	<u>\$ 3,549</u>	<u>\$ 3,600</u>	<u>\$ 3,601</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

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2021 and 2020
(in Thousands)**

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

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

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.

The following table presents assets and liabilities measured at fair value by classification within the fair value hierarchy as of October 31, 2021:

	<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*	\$ -	\$ 6,610	\$ 6,610

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*	\$ -	\$ 6,740	\$ 6,740

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

Columbia Association, Inc.

Notes to Financial Statements
October 31, 2021 and 2020
(in Thousands)

Note 5 – Liquidity

Columbia Association, Inc. financial assets available within one year of the statement of financial position date for general expenditures are as follows as of October 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Total assets at quarter end	\$ 187,070	\$ 183,890
Less:		
Grant restricted to School Age Services	863	-
Emergency cash reserves	2,000	
Prepaid expenses and other assets	1,377	873
Risk management fund	6,619	3,628
Workers' compensation fund	3,549	3,601
Property, facilities and equipment, net	129,831	135,097
Intangible assets, net	<u>287</u>	<u>298</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 42,544</u></u>	<u><u>\$ 40,393</u></u>

Columbia Association has \$42,544 and \$40,393 of financial assets available within one year as of October 31, 2021 and 2020, respectively, on the statement of financial position date to meet cash needs for general and/or emergency expenditures. This consists of cash of \$37,965 and \$36,631 and net accounts receivable of \$4,579 and \$3,762 as of October 31, 2021 and 2020, 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 identified available financial assets are subject to any contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position; however, the June 25, 2020 loan documents do require that the Association maintain a minimum cash balance of \$3,000. See Notes 8 and 9.

In addition, in the event of unanticipated liquidity needs, the Association has a line of credit in the amount of \$20,000 of which \$-0- was committed as of October 31, 2021. See Note 8.

The Association's operating activity generates positive cash flow of approximately \$16,003 based on a five year average of cash provided by operating activities. The cash is used to fund capital projects, debt service and the emergency cash reserves when approved by the Board. Any additional funds needed for approved expenditures are obtained from line of credit borrowings.

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2021 and 2020
(in Thousands)**

Note 6 - Property, facilities and equipment, net

Property, facilities and equipment consist of the following as of October 31, 2021:

	<u>Cost basis</u>	<u>Accumulated depreciation</u>	<u>Book value</u>
Land	\$ 6,533	\$ -	\$ 6,533
Parks, lakes & related improvements	102,311	52,741	49,570
Buildings	139,181	75,649	63,532
Leasehold Improvements	5,555	3,366	2,189
Equipment and Vehicles	29,380	23,436	5,944
Other	2,066	3	2,063
Property, facilities and equipment	<u>\$ 285,026</u>	<u>\$ 155,195</u>	<u>\$ 129,831</u>

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>

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.

**Notes to Financial Statements
October 31, 2021 and 2020
(in Thousands)**

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

2021	\$13,460,941
2020	\$12,838,389

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 LIBOR plus 1.15%. Interest only on the outstanding principal balance was payable monthly beginning August 1, 2020. The line of credit matures on June 1, 2023. Additionally, the Association pays a quarterly unused commitment fee equal to 25 basis points of the principal amount of the line of credit that is 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, 2021 and 2020.

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 it 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 it matures in fiscal year 2028. The Association began making monthly principal and interest payments in August 2020. The portion of the proceeds from this loan were used to pay off the line of credit in Note 8.

Columbia Association, Inc.

Notes to Financial Statements
October 31, 2021 and 2020
(in Thousands)

As of October 31, 2021, the future loan principal payments by fiscal year are as follows:

2022	\$	2,347
2023		4,798
2024		4,942
2025		5,094
2026		5,250
2027 and thereafter		<u>11,805</u>
Total term loan		34,236
Less deferred financing costs, net		<u>161</u>
Term loan, net	\$	<u><u>34,075</u></u>

Capital lease obligation

The cost and accumulated amortization of equipment under capital leases were \$867 and \$157, respectively, as of October 31, 2021, and \$867 and \$37, respectively, as of October 31, 2020. As of October 31, 2021, the future minimum annual payments under capital leases are as follows:

2022	\$	60
2023		143
2024		143
2025		143
2026		143
2027 and thereafter		62
Total minimum lease payments		<u>694</u>
Less amount representing interest		<u>17</u>
Present value of net minimum lease payments	\$	<u><u>677</u></u>

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2021 and 2020
(in Thousands)**

Note 10 - Net Assets with Donor Restrictions

Restricted net assets consists of the following as of October 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Grant restricted to School Age Services	<u>\$862,500</u>	<u>-</u>

The restricted net assets resulted from a School Age Services grant received in 2021 from the Maryland State Department of Education to support the CA School Age Services program in FY 2022. The amount is being used to pay for expenses of the School Age Services program and, to the extent possible, provide relief beyond that already provided to families struggling to make payments of copays and/or tuition. The grant period is September 6, 2021 through March 6, 2022.

Note 11 - Retirement benefit plan

Substantially all full-time and eligible part-time employees are covered by a defined contribution retirement benefit plan. Contributions through April 12, 2020, were based on 6% of eligible employees' salaries. Employees became fully vested after six years of service. However; effective April 13, 2020, due to the financial pressures from COVID-19, employer contributions were reduced to 3% and vest immediately. Expenses under this plan were \$203 and \$166 for the periods ended October 31, 2021 and 2020, respectively.

Note 12 - Commitments

The Association leases certain facilities and equipment under operating leases. Rental expense exclusive of these costs, was \$1,085 and \$965 for the periods ended October 31, 2021 and 2020, 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 \$766 and \$533 which was included in accounts payable and accrued expenses as of October 31, 2021 and 2020, respectively.

As of October 31, 2021, the Association's total commitment for minimum annual rentals, exclusive of maintenance and other occupancy costs, under non-cancellable operating leases is:

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2021 and 2020
(in Thousands)**

2022	\$ 760
2023	1,675
2024	1,708
2025	1,743
2026	1,138
2027 and thereafter	<u>3,465</u>
Total	<u>\$ 10,489</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 \$236 and \$272 were included in accounts payable and accrued expenses as of October 31, 2021 and 2020, respectively.

On March 9, 2021, the Association entered into an amendment to the deed of lease for headquarters office space that provided for a 50% abatement of the base rent due under the lease for the months of January through December 2021 and extended the lease for a period of two years. The lease termination date will be October 31, 2030. The gross amount of the rent abatement is \$378. Accrued abatements of \$281 were included in accounts payable and accrued expenses as of October 31, 2021.

Estimated rental costs and unamortized rent abatement and tenant improvement allowance related to the lease for Haven on the Lake, which expires August 31, 2025, as well as potential sublease rental income and related expenses through the expiration date were accrued as of April 30, 2021, due to the closing of operations on that date. The revenue and expenses netted against the accrual for the quarter ended October 31, 2021 was \$824. A sublease for the rental of the space through August 28, 2025 was executed in May 2021.

Note 13 - Postretirement health care

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

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2021 and 2020
(in Thousands)**

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

	<u>2021</u>	<u>2020</u>
Reconciliation of benefit obligations		
Obligation at beginning of year	\$ 829	\$ 729
Service cost	34	28
Interest cost	23	28
Actuarial loss	-	4
Plan amendments	-	56
Benefit payments	<u>(17)</u>	<u>(16)</u>
Obligation at end of year	<u><u>\$ 869</u></u>	<u><u>\$ 829</u></u>
Amount not yet recognized in net periodic postretirement benefit costs		
Unrecognized prior service cost (credit)	\$ 43	\$ 50
Unrecognized loss (gain)	<u>(140)</u>	<u>(140)</u>
Total amount not yet recognized in net periodic postretirement benefit costs	<u><u>\$ (97)</u></u>	<u><u>\$ (90)</u></u>
Net periodic postretirement benefit costs include		
Service cost	\$ 34	\$ 28
Interest cost	23	28
Amortization of net gain from prior periods	(6)	(19)
service cost	<u>6</u>	<u>6</u>
Net periodic postretirement benefit costs	<u><u>\$ 57</u></u>	<u><u>\$ 43</u></u>

The discount rate was 4.05% as of April 30, 2021 and 2020. The gross trend rate for health care coverage is 4.45% for all years.

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2021 and 2020
(in Thousands)**

Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. A one percent change in assumed health care cost trend rates would have the following effects as of April 30, 2021:

	<u>1% increase</u>	<u>1% decrease</u>
Effect on total service and interest cost components of net periodic postretirement health care benefit cost	\$ 8	\$ (7)
Effect on the health care component of the accumulated postretirement benefit obligation	105	(92)

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

2022	\$ 34
2023	46
2024	51
2025	62
2026	62
2027 - 2030	283
	<hr/>
	\$ 538

Note 14 - 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 \$1,112 and \$1,129 are included in accrued expenses as of October 31, 2021 and 2020. Claim payments based on actual claims ultimately filed could differ materially from these estimates.

Columbia Association, Inc.

**Notes to Financial Statements
October 31, 2021 and 2020
(in Thousands)**

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 \$1,733 and \$1,830 are included in accrued expenses as of October 31, 2021 and 2020, respectively. Claim payments based on actual claims ultimately filed could differ materially from these estimates.

Note 15 - Concentration of credit risk

The Association maintains its cash balance in several accounts in various banks. At times, these balances may exceed the federal insurance limits; however, the Association has not experienced any losses with respect to its bank balances in excess of government provided insurance. Management believes that no significant concentration of credit risk exists with respect to these cash balances as of October 31, 2021.

Note 16 - 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 17 – COVID-19 impact

The Association's operations were negatively impacted in both fiscal years by the spread of the Coronavirus Disease (COVID-19), which was declared a worldwide pandemic by the World Health Organization on March 11, 2020. COVID-19 impacted various aspects of its 2020 and 2021 operations and financial results, including sport and fitness, community services, and open space and facility services. Management believes the Association is taking appropriate actions to mitigate the negative impacts.



December 3, 2021

To: Columbia Association Board of Directors
Lakey K. Boyd, President/CEO

From: Susan Krabbe, Senior Vice President and Chief Financial Officer

Cc: Dan Burns, Vice President – Community Programs and Services
Tim Pinel, Director of Communications and Marketing
Lynn Schwartz, Director of Finance/Treasurer

Re: Dashboard Metrics

The dashboard for the second quarter of FY 2022 is attached. The table below describes the metrics, and notes the data source and date of the measurement.

	Metric	Description/Purpose	Data Source	Date of Measurement
1	Membership A/R Balances	Monitors collections by tracking the trend in actual past due membership accounts	Spectrum NG reports	As of October 31, 2021
2	CA People Productivity = personnel costs divided by non-annual charge revenue	Monitors the revenue production from CA's investment in the work force	Infor (Lawson) reports	Actual data through October 31, 2021
3	Free Cash Flow	Monitors liquidity by tracking cash flow from operations less debt principal payments less paid capital expenditures	Infor (Lawson) reports	Actual data through October 31, 2021
4	Net Assets to Debt Service (should be greater than 1.25:1.00)	Monitors CA's financial condition in accordance with the terms of existing financing	Infor (Lawson) reports	Actual data through October 31, 2021
5	Total Liabilities to Total Net Assets (should be less than 1.30:1.00)	Monitors CA's financial condition in accordance with the terms of existing financing	Infor (Lawson) reports	Actual audited data through October 31, 2021
6a 6b	Return on Investment – Buildings, Major Amenities	Shows the cost of maintaining major facilities by comparing annual depreciation and repairs and maintenance costs to revenue and square footage	Infor (Lawson) reports	Actual data through October 31, 2021
7	Net Membership Changes	Monitors member retention/growth by major membership category over time	Spectrum NG reports and sales data collected by the Customer	Data as of October 31, 2021. This is provided in the FY 22 Q2 financial report.

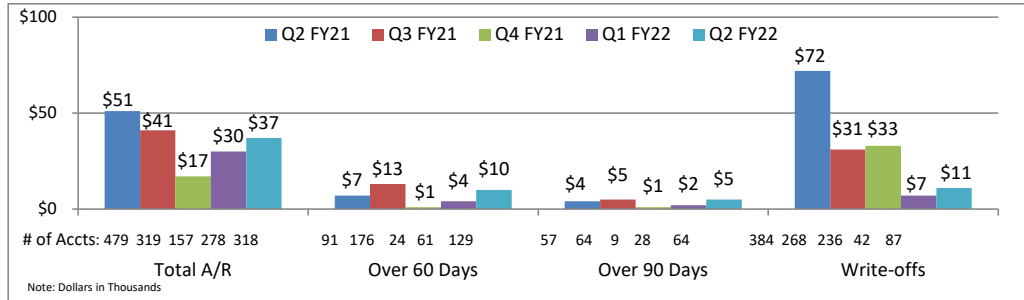
			and Member Service Center	
8	Market share for memberships and Columbia Cards	Per Board request – to track memberships per housing unit	Spectrum NG reports and Howard County data	Actual membership data through October 31, 2021. Housing data updated annually by Howard County.
9	Marketing Cost per Membership	To monitor marketing effectiveness	Spectrum reports and marketing expenditure data tracked by staff	Actual data as of October 31, 2021
10	Top 50 Associated Words by Volume	Indicates general satisfaction/dissatisfaction of program and facility users	Clarabridge surveys	Responses as of November 9, 2021
11	Survey results for topics such as cleanliness, satisfaction with staff, facilities, classes, etc.	Provides more specific feedback from program and facility users to drive improvements	Clarabridge surveys	Responses as of November 9, 2021
12	Net Promoter Score (“NPS”) – Overall CA (Sport & Fitness)	Numerical value that indicates the likelihood a customer will refer the program to someone else – overall CA.	Clarabridge surveys	Responses as of November 9, 2021
13	Sentiment	Numerical value that indicates survey responses as to “how hard is it to do business with CA”	Clarabridge surveys	Responses as of November 9, 2021
14	Effort	Numerical value that measures how positive or negative the feedback is to understand how customers feel about something	Clarabridge surveys	Responses as of November 9, 2021
15	Emotional Intensity	Numerical value that measures specific emotions and their corresponding strength to help CA understand how a customer feels about their experiences.	Clarabridge surveys	Responses as of November 9, 2021
16	NPS – for Fitness Clubs, Golf, Tennis, Aquatics	See above – Fitness Clubs, Golf, Tennis, Aquatics individually	Clarabridge surveys	Responses as of November 9, 2021
17	Volume of Survey Results by Program or Facility	Provides more context for other metrics by showing how many surveys received per program	Clarabridge surveys	Responses as of November 9, 2021
18	Key Takeaways from survey results	Provides more context for other metrics by showing specific trends	Clarabridge surveys	Responses as of November 9, 2021
19	Main Areas of Conversation - High Level	Volume of conversation topics at a high level	Clarabridge surveys	Responses as of November 9, 2021
20	Sexual Identity	Self-identified sexual identity	Clarabridge surveys	Responses as of November 9, 2021
21	Ethnicity	Self-identified ethnicity	Clarabridge surveys	Responses as of November 9, 2021
22	Gender Identity	Self-identified gender identity	Clarabridge surveys	Responses as of November 9, 2021

Dashboard - Metrics 1-6

As of October 31, 2021 (\$'000)

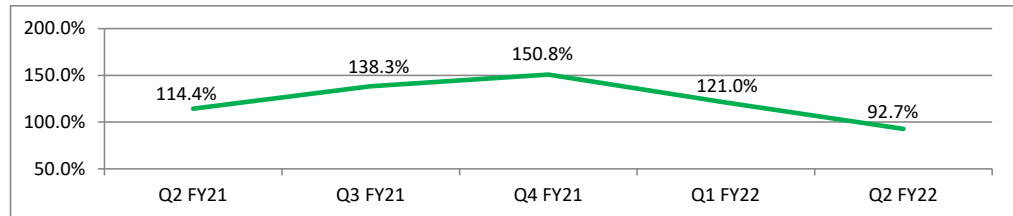
METRIC 1

Membership A/R Balance



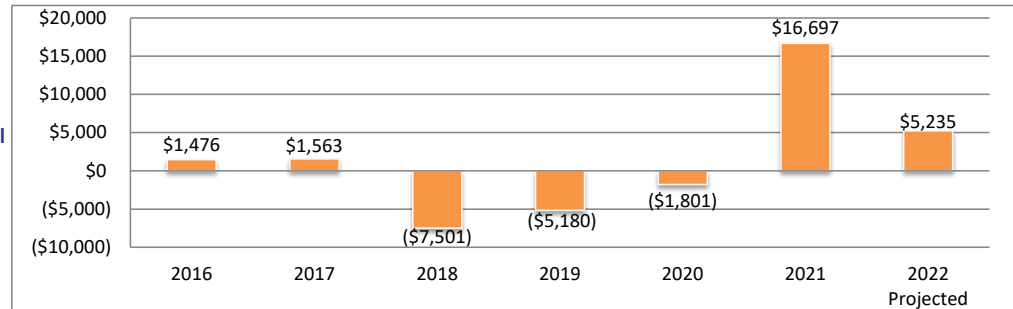
METRIC 2

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



METRIC 3

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



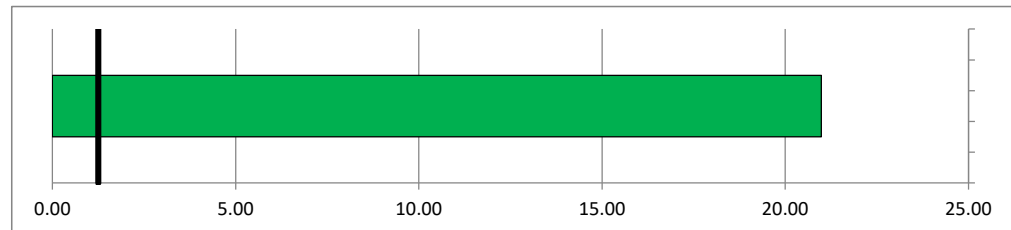
METRIC 4

Audited - As of April 30, 2021

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

\$103,779/\$4,945

Actual 20.99



Should be greater than 1.25 to 1.00 on an annual basis

METRIC 5

Audited - As of April 30, 2021

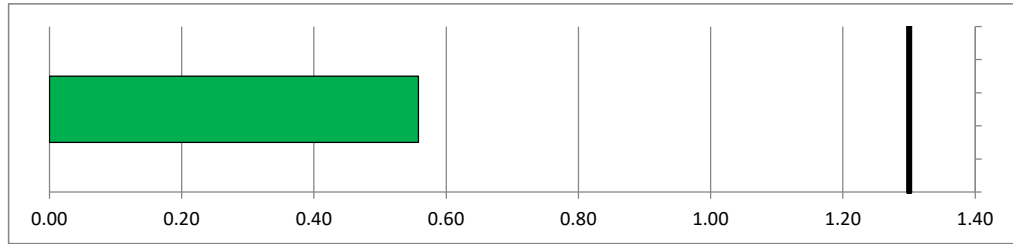
Dashboard - Metrics 1-6

As of October 31, 2021 (\$'000)

Total Liabilities to Total
Net Assets

\$57,945/\$103,779

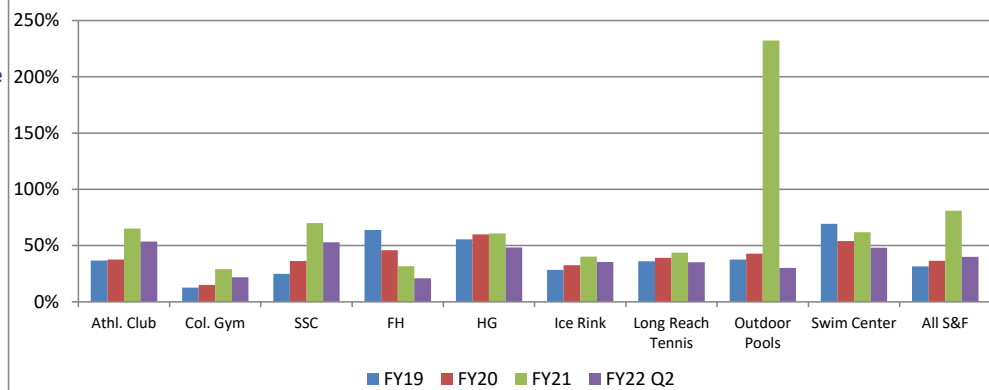
Actual .56



Should be less than 1.30 to 1.00 on an annual basis

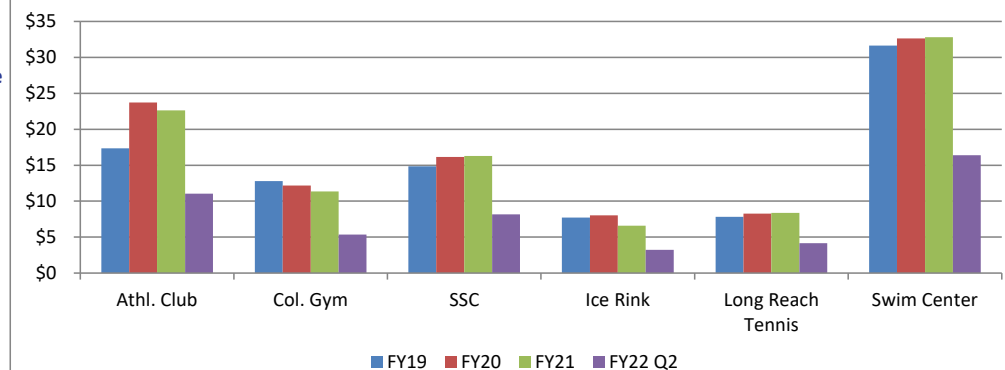
METRIC 6a

Depreciation and
Repairs & Maintenance
Expense as a % of
Revenue



METRIC 6b

Depreciation and
Repairs & Maintenance
Expense per Square
Foot



Advertising Effectiveness Report *FY20 Q2–FY22 Q2*

New Membership Acquisition

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

	FY20 Q2	FY20 Q3	FY20 Q4	FY21 Q1	FY21 Q2	FY21 Q3	FY21 Q4	FY22 Q1	FY22 Q2
Total Investment	\$75,250	\$126,961	\$97,316	\$10,693	\$37,813	\$65,989	\$161,260	\$76,347	\$54,106
Total Lead Page Views	76,037	40,140	27,820	22,752	39,313	95,144	104,375	94,041	93,928
Total Leads (Forms and Calls) ¹	798	609	406	426	494	1,116	1,500	4,225	2,163
New Memberships									
CA Fit&Play	229	223	91	52	78	89	213	742	199
Other Memberships	772	731	308	195	363	380	741	2,374	633
Total New Memberships	1,001	954	399	247	441	469	954	3,116	832
Cost of New Membership Acquisition									
100%	\$75	\$133	\$244	\$43	\$86	\$141	\$169	\$25	\$65
90%	\$84	\$148	\$271	\$48	\$95	\$156	\$188	\$27	\$72
80%	\$94	\$166	\$305	\$54	\$107	\$176	\$211	\$31	\$81
70%	\$107	\$190	\$348	\$62	\$122	\$201	\$241	\$35	\$93
60%	\$125	\$222	\$406	\$72	\$143	\$235	\$282	\$41	\$108
Average Cost of New Membership Acquisition									
100%			\$118				\$146		
90%			\$131				\$162		
80%			\$148				\$182		
70%			\$169				\$208		
60%			\$197				\$243		

¹Total leads include form submissions and phone calls (starting in FY22 Q1).

FY20 Q4 investment, form submissions and new memberships decreased significantly due to facility closures for the COVID-19 pandemic.

Membership Market Share (CA residents only)

FY 2018-FY 2022 Q2

Fiscal Year	Columbia Cards A	Columbia Resident Membership B	CA Residential Units C	Market Share (Including Columbia Cards) D=(A+B)/C	Market Share (Excluding Columbia Cards) E=B/C
2018	3,745	12,253	36,401	43.9%	33.7%
2019	4,159	11,791	37,006	43.1%	31.9%
2020	4,561	11,576	37,006	43.6%	31.3%
2021	4,372	7,341	37,006	31.7%	19.8%
FY22 Q1	4,859	9,178	36,877	38.1%	24.9%
FY22 Q2	4,958	8,885	36,877	37.5%	24.1%

1. "Columbia Resident Membership" (column B) assumes only one membership per household.
2. Market share percentages use Columbia housing units as the unit of measure, including housing units of employees. This information is updated by the Howard County Department of Planning and Zoning.
3. "Columbia Resident Membership" (column B) does not include employee memberships.
4. As of January 2021, the reduction in residential units reflects changes in how built and unbuilt units are reported in Howard County datasets.

Advertising Tactics

Tactics completed in FY22 Q2

Social Media

- Paid advertising on Facebook

Online/Digital

- Pay-per-click ads (*Google paid search*)
- Digital banner ads through Google Display Network
- Discovery ads



Columbia Association

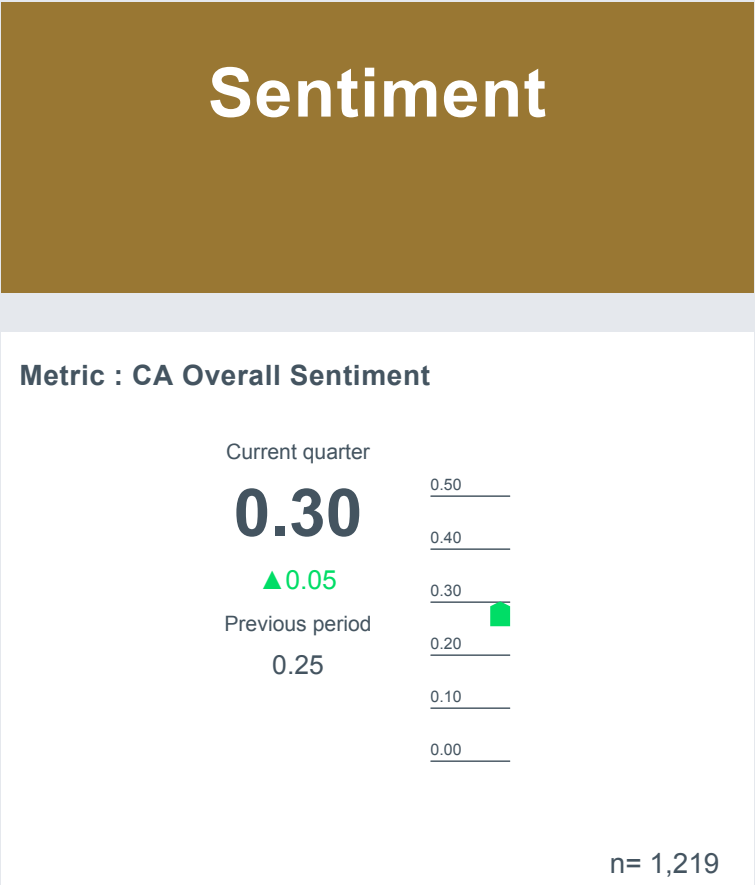
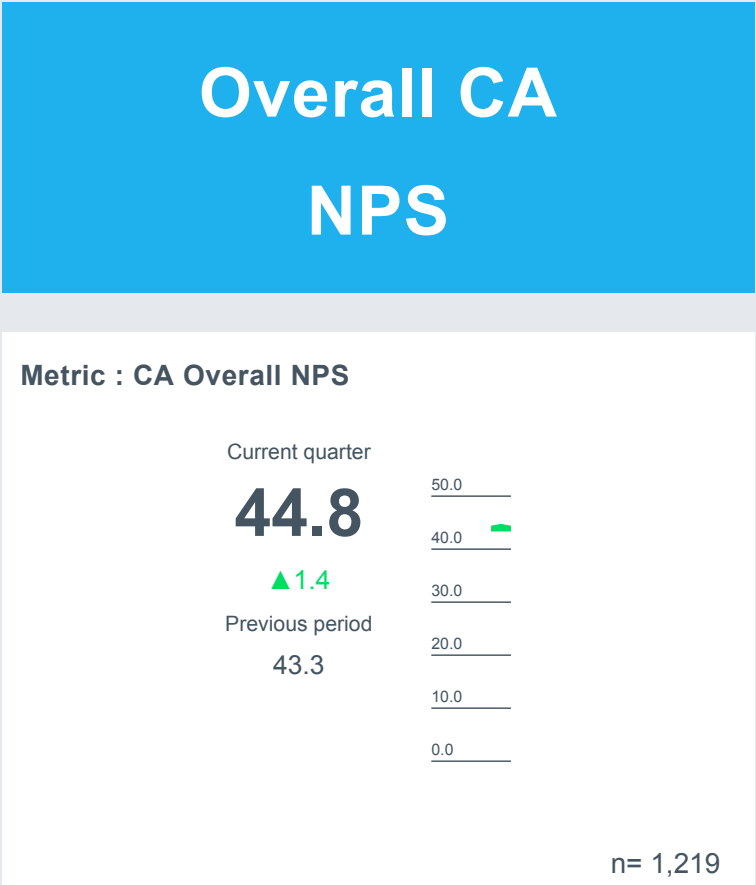
Top 50 Associated Words by Volume



n= 778

Survey Metrics			
Calculation	Current quarter	Same period last year	Δ Value
CAR: Columbia Association Satisfac	4.3	4.2	0.1 ▲
CAR: Facilities Cleanliness	4.4	4.5	(0.1) ▼
CAR: Facilities Quality	4.2	4.3	(0.0) ▼
CAR: Programs/Classes Satisfactio	2.7	4.0	(1.3) ▼
CAR: Staff Satisfaction	4.5	4.4	0.1 ▲

n= 1,219

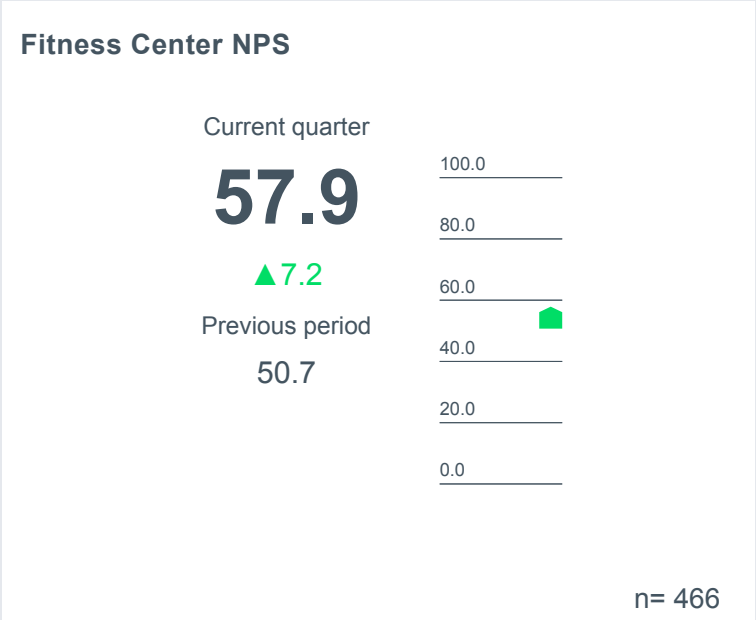
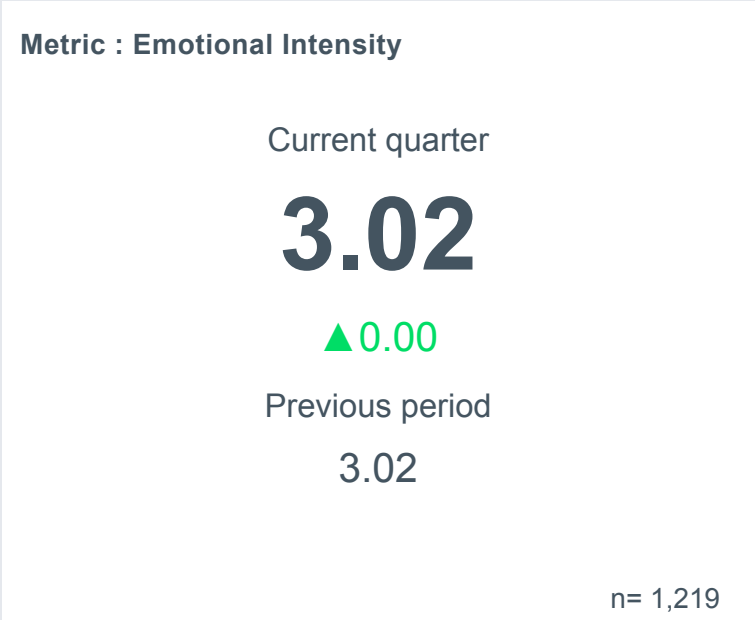
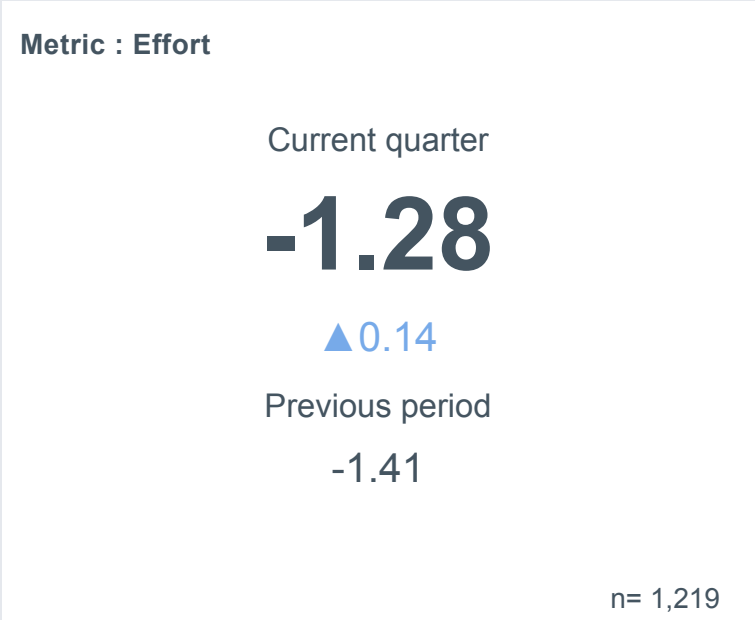


Effort

Emotional Intensity

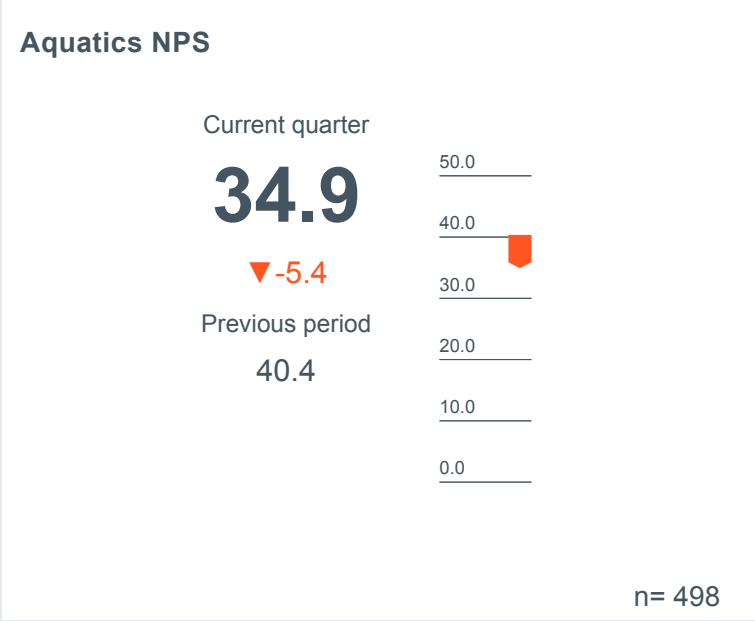
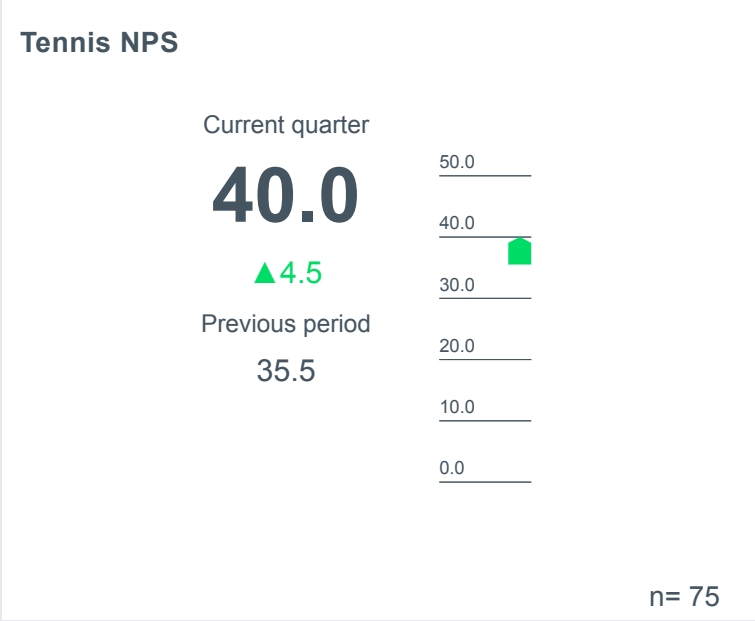
Fitness Center NPS

Golf NPS

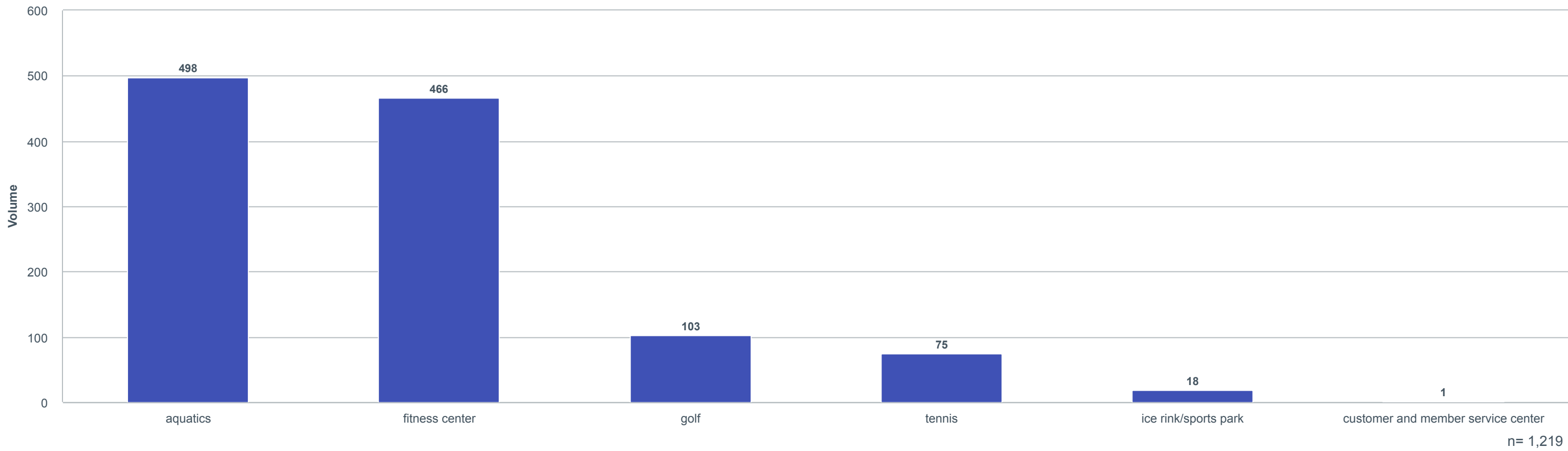


Tennis NPS

Aquatics NPS



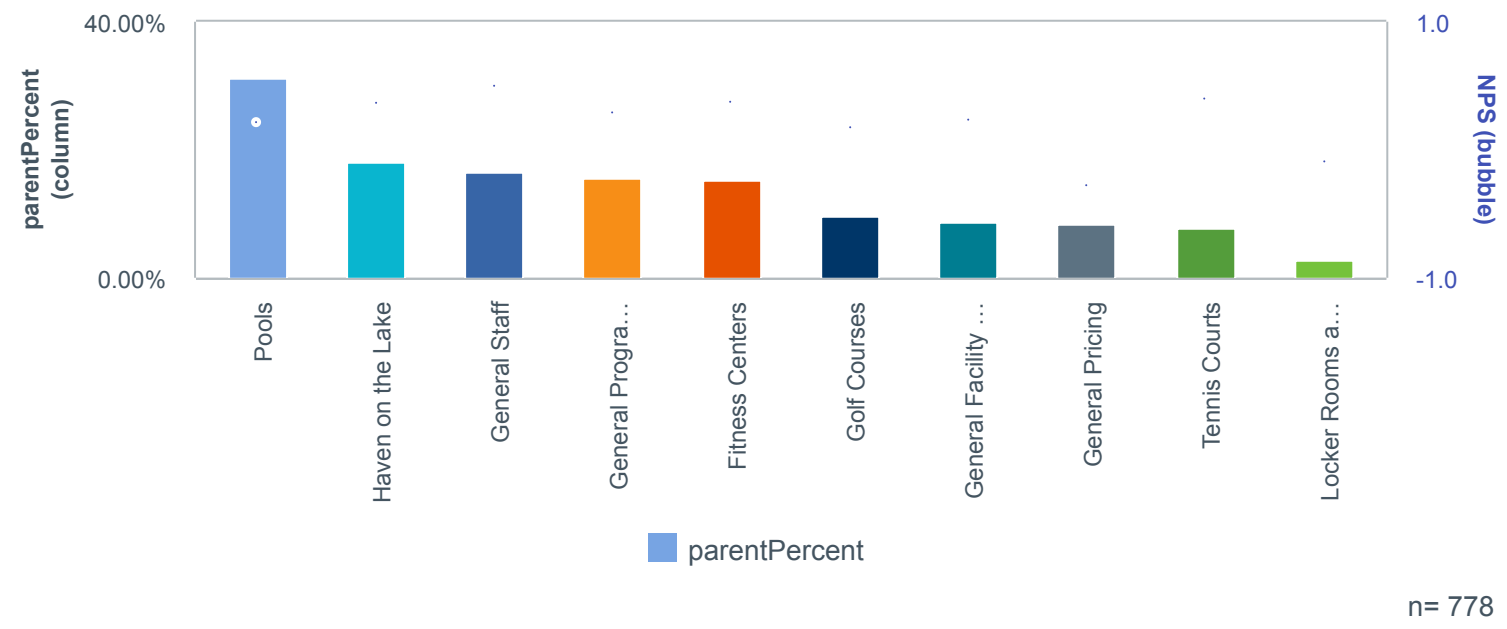
Volume by Region



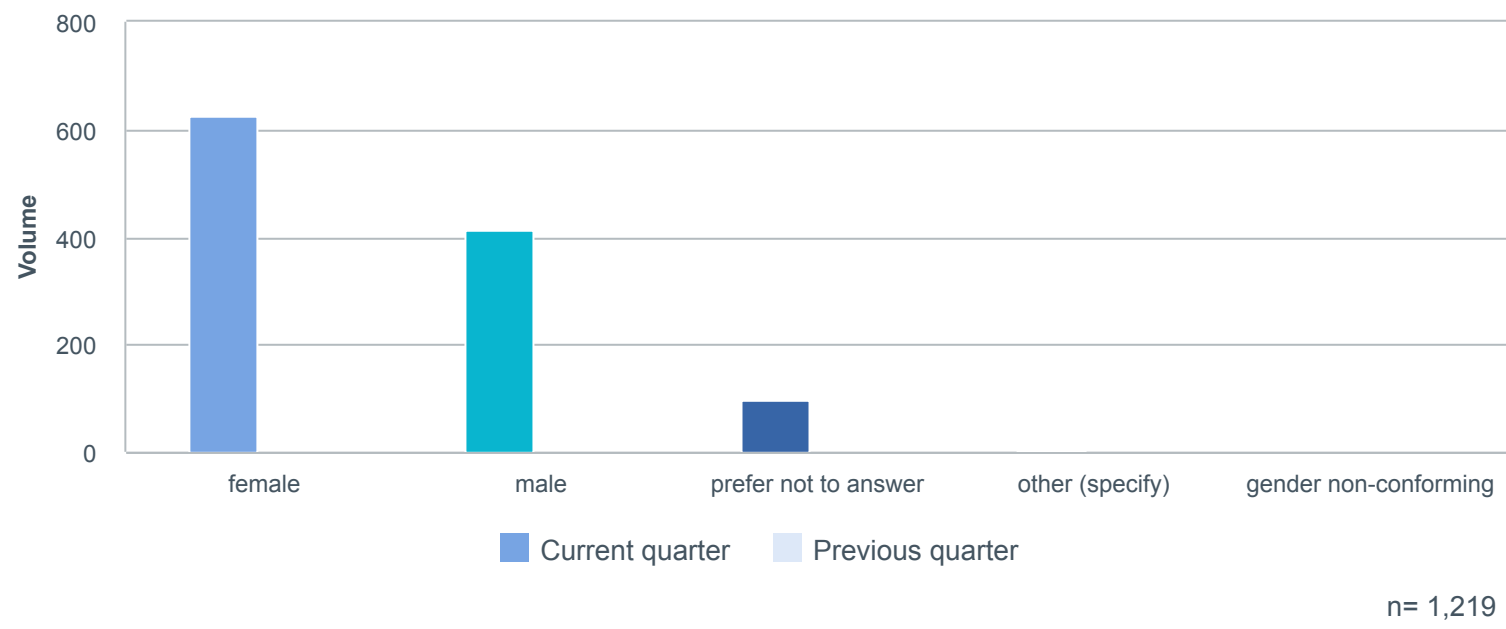
Takeaways:

- **NPS:** Overall NPS was 44.8. Once again, our highest scores to date. We saw NPS increases for both Resident and Non-Resident members.
- **NPS Drivers:** Overall, the NPS score was driven up by great staff and facilities. Some of the negative drivers focused on outdoor pools, tee times at Hobbit's Glen and the desire for additional programs and classes.
- **Age:** There was a slight decrease in NPS for the 35-44 age group and increases in the 45-54 and 55-64 age groups. This was largely driven by a variety of topics for outdoor pools and class availability at Supreme Sports Club.
- **Demographics:** This quarter we introduced optional demographic questions to help us get to know our members better. The questions look at Ethnicity/Race, Gender Identity and Sexual Orientation. For the initial survey 3 in 5 identified as white and 4 in 5 identified as straight with the second largest response category being Prefer Not to Answer. As we collect a larger data set, we look forward to actionable learnings to drive improvement in welcoming and accessibility for all.

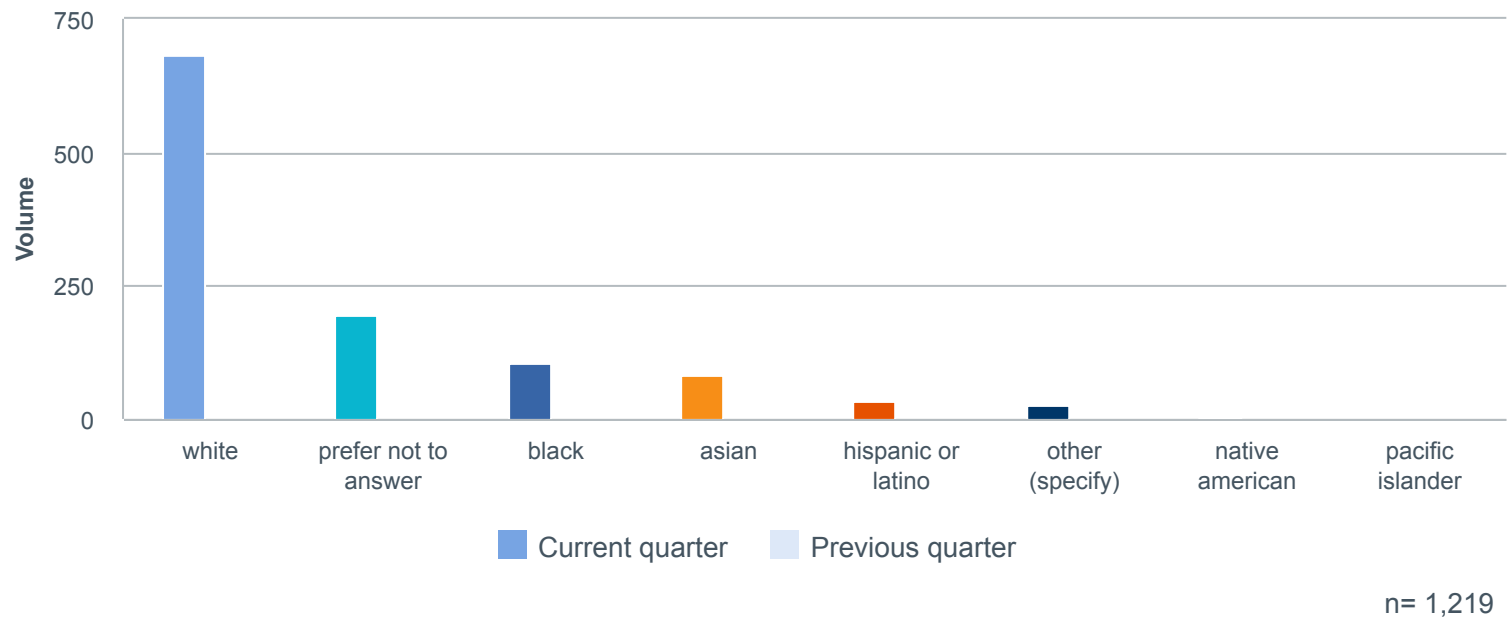
Main Areas of Conversation (High Level View)



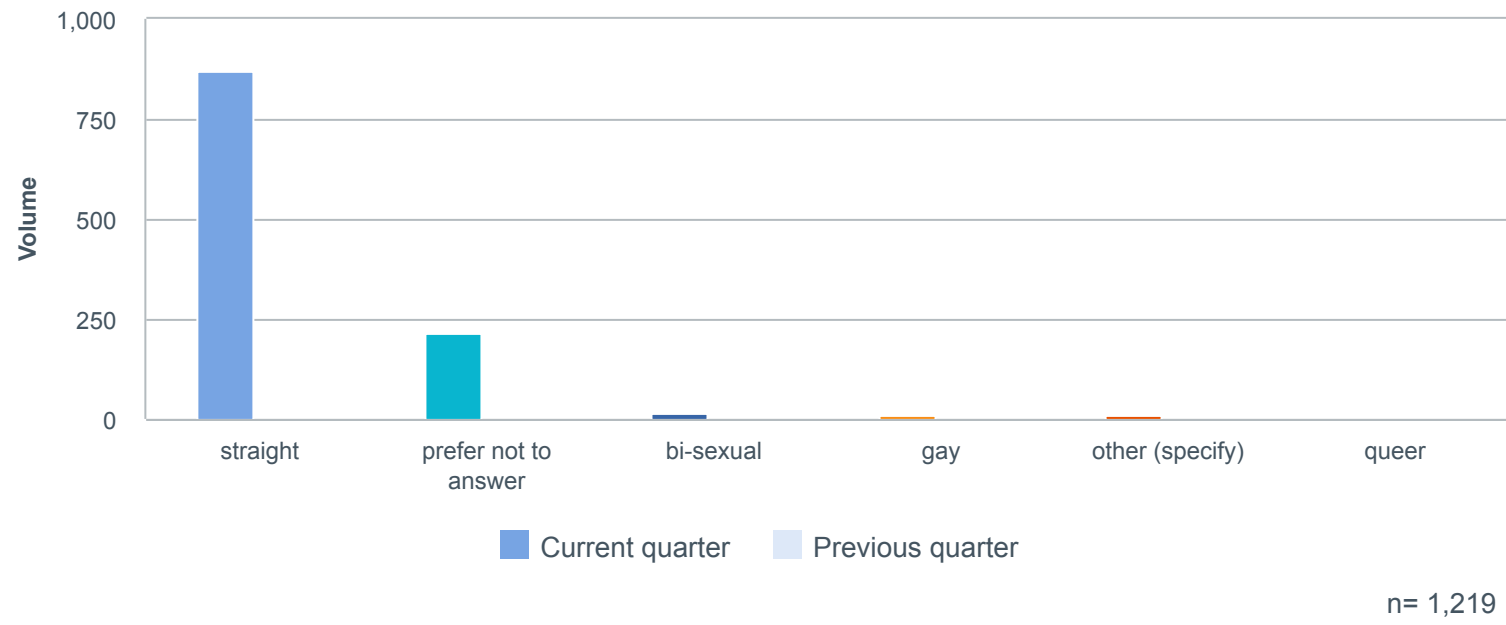
Bar by Gender Identity



Bar by Ethnicity / Race



Bar by Sexual Preference



Columbia Development Tracker

December 2, 2021



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

Project	Village	Meeting Date, Time, and Location	Meeting Type	Stage in the Development Review Process	CA Staff Recommendation
SDP-75-021, 5913 Tamar Drive A proposal to construct a 2,131 square foot clubhouse addition with a 453 square foot attached deck.	Long Reach	12/2/2021; 7 pm Information on in-person, hybrid, and virtual meeting options available on the County's Planning Board website: https://www.howardcountymd.gov/boards-commissions/planning-board	Planning Board	Review and Final Decision	No action recommended.
BA 781-D – AGS Borrower, Lakeview LLC Appeal of Planning Board decision letter dated 1/25/21 denial of SDP-20-042 and Hearing Examiner denial on 5/27/21. Lakeview Retail located at 9841 & 9861 Broken Land Parkway is a proposed infill retail/commercial development with drive-through.	Owen Brown	12/16/2021 6:30 pm Continued from 10/14/21 Howard County Board of Appeals Website	Board of Appeals	Appeal of PB and HE decisions	CA OPCA staff testified in the original Planning Board and Hearing Examiner cases opposing design elements of the site plan and recommending conditions of approval. CA OPCA staff will testify at the BOA.

Upcoming Development Public Meetings

Project	Village	Meeting Date, Time, and Location	Meeting Type	Stage in the Development Review Process	CA Staff Recommendation
SDP-21-045 Woodmere Retail Proposed development of a one story, 5,000 square foot restaurant building with drive through to be located	Owen Brown	12/16/2021; 7 pm Information on in-person, hybrid, and virtual meeting options available on the County's Planning Board website: https://www.howardcountymd.gov/boards-commissions/planning-board	Planning Board	Review and Final Decision	No action recommended - The applicant worked with CA planning to address design details related to visual impacts on the parkway.
Ranleagh Court Redevelopment (Lot 18, VOHC, 3/2) Proposed redevelopment of an existing townhome community with an 82 unit apartment development.	Harper's Choice	12/22/2021; 6 pm Virtual meeting, registration link and information: https://www.enterpriseresidential.org/blog/2021/11/	Pre-submission Community Meeting	Community meeting prior to submission of plans	CA staff will attend this meeting to learn more about this project.

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
7-11 Stevens Forest A proposed gasoline service station, car wash, and convenience store at 5901 Stevens Forest Road on 1.7 acres with an existing demolished/paved lot.	Oakland Mills	11/07/2021; 6:30 pm Virtual Meeting Link can be accessed on the County Search Development Plans site.	Pre-submission Community Meeting	Not a decision-making meeting	Community meeting prior to submission of plans	No action recommended
Yoltay Property A proposal for a two-family dwelling at 7079 Guilford Road. This property was recently annexed into the CPRA assessment.	Pending Annexation to River Hill	11/9/2021; 6:30 pm Virtual Meeting Link can be accessed on the County Search Development Plans site.	Pre-submission Community Meeting	Not a decision-making meeting	Community meeting prior to submission of plans	No action recommended

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
<p>Plan No. 21-13 Southlake Office Building</p> <p>The applicant (HRD) is proposing a medical office building to be constructed on the lower parking lot next to the Whole Foods building and Lake Kittamaqundi in Downtown Columbia. More information available on the Design Advisory Panel Website.</p>	<p>Columbia Non-village, Downtown Lakefront Core Neighborhood</p>	<p>11/10/21; 7 pm</p> <p>Webex Online Meeting</p> <p>Registration link: www.howardcountymd.gov/DAP</p>	<p>Design Advisory Panel – 2nd meeting</p>	<p>DAP made one motion recommending a vertical screening element associated with screening the Whole Foods loading dock.</p>	<p>Pre-application meeting requirement as part of Downtown Columbia Review Process</p>	<p>CA planning staff is monitoring this proposal</p>

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
<p>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.</p>	Near River Hill	<p>11/10/21 WebEx Hearing – Register and View Online</p> <p>Continuation of hearing from 6/17/20, 7/15/20, 9/02/20, 9/16/20, 10/7/20, 10/28/20, 12/2/ 20, 1/13/21, 2/10/21, 3/10/21, 4/7/21, 6/9/21, 6/23/21, 7/27/21, 9/9/21, 9/29/21, 10/27/21</p>	Zoning Board	Approved 4-1 with additional requirements and modifications to the community enhancements and plan design.	<p>Zoning Board Deliberations and decision by the ZB on whether to change to CEF-M zoning</p> <p>Planning Board previously recommended approval</p>	No action recommended.
<p>New Path Reformed Church The proposed construction of a new religious facility on currently undeveloped land located at 10425 Clarksville Pike (Route 108).</p>	Near Harper's Choice	<p>11/23/2021; 6 pm Virtual Meeting Link can be accessed on the County Search Development Plans site.</p>	Pre-submission Community Meeting	Not a decision-making meeting	Community meeting prior to submission of plans	No action recommended

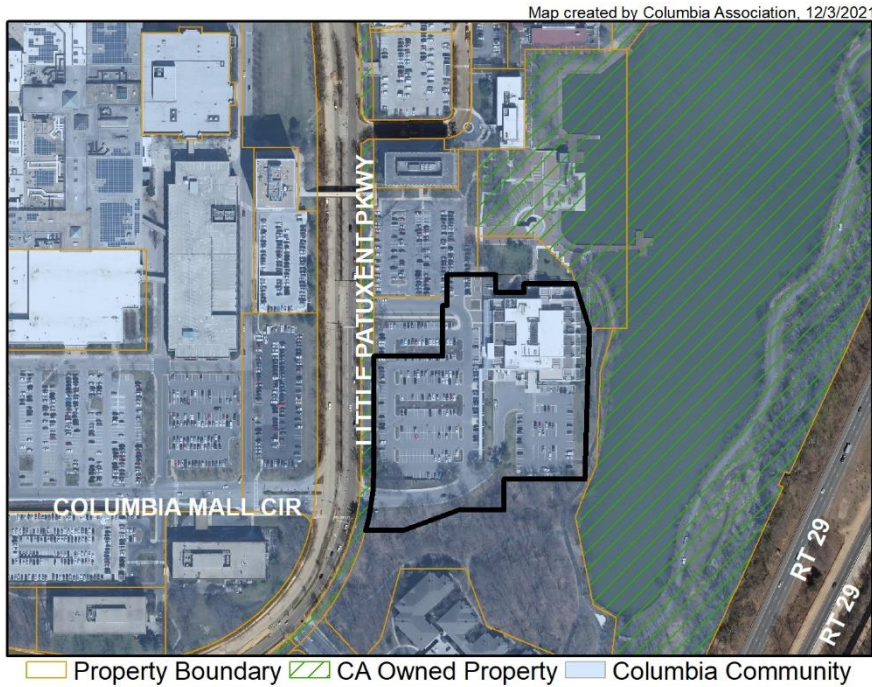
Previous Development Related Meetings and Decisions

Project	Village	Meeting Date, Time, and Location	Meeting Type	Decision	Stage in the Development Review Process	CA Staff Recommendation
Plan No. 21-15 New Cultural Center Garage Elevation	Downtown Columbia Merriweather District	11/24/21; 7 pm Audio record available at: https://www.howardcountymd.gov/boards-commissions/design-advisory-panel	Design Advisory Panel	No motions – some advisory comments	Advisory Review on plans	No action recommended.
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	12/1/2021; 6:30 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, 11/18/20, 1/6/21, 1/27/21, 2/24/21, 3/24/2021, 4/12/2021, 11/18/21, 11/30/21	Zoning Board The Planning Board previously voted to recommend approval of the PDP amendment.	Denied 3-2	Zoning Board Deliberations and decision by the Zoning Board	No action recommended.

Newly Submitted Development Plans

F-22-024, Columbia Town Center

Lakefront Neighborhood, Downtown, Columbia Non-village



Project Description:

A subdivision plan was submitted for two commercial parcels on the west side of Little Patuxent Parkway

Submitted: 9/8/2021

Zoning: New Town, NT

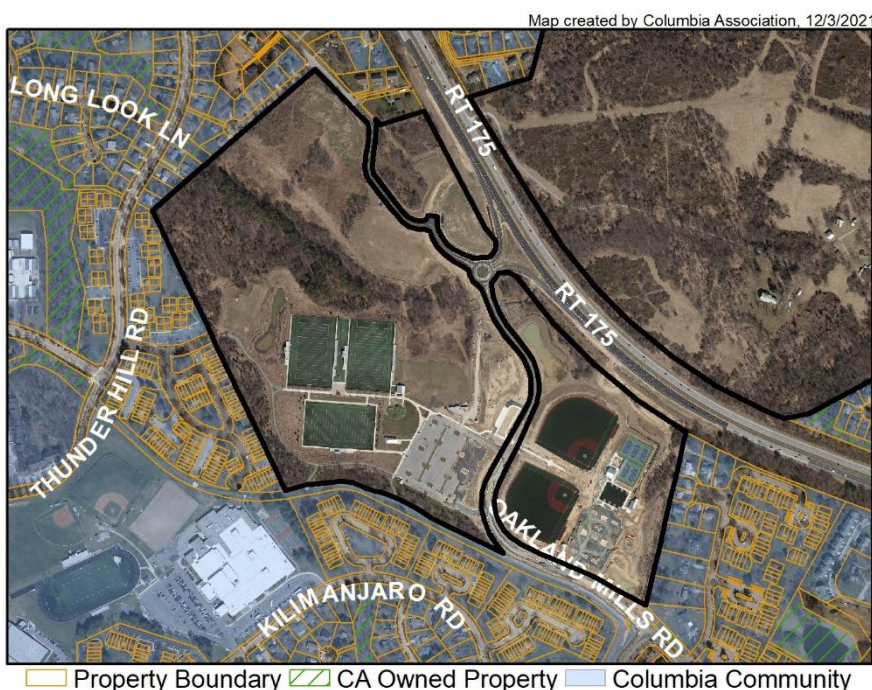
Decision/Status: Under review

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

CA Staff Recommendation:

ECP-22-025, Blandair Park – Phase 6

Near Oakland Mills



Project Description:

An Environmental Concept Plan was submitted for implementation of Phase 6 improvements to Blandair Park.

Submitted: 11/22/2021

Zoning: RC_DEO

Decision/Status: Under review

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

CA Staff Recommendation: No action recommended. This project will be reviewed in accordance with the applicable regulations.

Newly Submitted Development Plans

ECP-22-017, Raising Cane's

Columbia Non-village



Property Boundary CA Owned Property Columbia Community

Project Description:

An Environmental Concept Plan was submitted for a Raising Cane's restaurant in the Snowden Square shopping center.

Submitted: 11/22/2021

Zoning: B-2

Decision/Status: Under review

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

CA Staff Recommendation: No action recommended. This project will be reviewed in accordance with the applicable regulations.

Columbia Development Tracker (December 2021)						Last Updated 12/2/2021	
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 - To be 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-20-055 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	Final signature on hold until SDP-19-025 is approved by PB and DA for SDP-19-025 is executed.	Final signature on hold until SDP-19-025 is approved by PB and DA for SDP-19-025 is executed.	No action recommended – development is consistent with concept plan approved as part of CEF-R zoning change.
SDP-20-077, Columbia EZ Storage	8/11/2020, 1/5/2021	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	Technically Complete 2/23/2021	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
F-21-023, Dorsey Overlook	10/22/2020, 3/30/2021, 7/19/2021, 11/15/2021	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
SDP-20-074, WP-22-014 Dorsey Overlook	11/10/2020, 4/20/2021, 7/19/2021, 11/15/2021 (SDP) 8/12/21 , 11/30/21(WP)	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. An alternative compliance request was submitted re: aspects of the site design re: removal of specimen trees and location of condominium units from environmental features.	Near Dorsey's Search	R-Apt	Under Review	Review for compliance with regulations and decision by Department of Planning and Zoning	No Action Recommended. CA planning is following this project at the request of the CA Board of Directors.
F-21-041, Connell Property	2/11/2021	A final subdivision plan was submitted for a property located at 9245 Berger Road. More information is pending.	Columbia Non-village	M-1	Approved/Signed 11/23/2021	Review and recordation	No action recommended
SDP-21-029, Muslim Family Center	3/25/2021, 6/30/2021	A site development plan was submitted for a property located at 5796 Waterloo Rd proposing construction of a concrete parking lot and ADA ramp.	Columbia Non-village	R-20	Submit Revised	Review by DPZ	No action recommended

Columbia Development Tracker (December 2021)						Last Updated 12/2/2021	
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
F-21-046, Sapariya Property WP-22-031	3/18/2021, 6/29/21, 9/23/2021 (WP 9/28/2021)	A final plan was submitted for two single family detached homes on a property located at 5669 Trotter Road with an existing single family detached home. Alternative compliance application submitted re: forest conservation regulations.	Columbia Non-village	R-20	Submit Revised	Review and recordation	No action recommended –proposal is consistent with the zoning and surrounding area.
SDP-21-032, Brickley Mills	3/4/2021, 5/18/2021	A site development plan was submitted for six single family detached homes on a 2.74 acre property located at 7440 Oakland Mills Rd.	Near Columbia Non-village	R-12	Approved/Signed 11/2/2021	Review by DPZ	No action recommended –proposal is consistent with the zoning and surrounding area.
WP-21-120 & 115, Plumtree Branch/Dunloggin MS	4/20/2021	An alternative compliance request was submitted for several regulations associated with wetlands, streams and forest cover. This is a stream restoration project sponsored by the Howard County Office of Community Sustainability that, by its very nature, requires alternative compliance to such regulations.	Dorsey's Search	R-20	Submit Revised	Review by DPZ	No action recommended
SDP-21-052, Stonewood 5 Storage	6/30/2021, 9/17/2021	The owner of property at 7185 Oakland Mills Rd is proposing 1 self-storage building.	Columbia, Non-village	NT	Submit Revised	Review of plans by DPZ	No action recommended – proposal is consistent with the permitted use and surrounding area
F-19-077, Pope Property WP-22-007	6/30/2021, 10/18/21 7/15/2021	The owner of property at 10446 Owen Brown Rd submitted a final subdivision plan for 3 single family detached homes on 1.81 acres consisting of 1 existing SFD home. An alternative compliance request associated with provision of sidewalk and street lights when the owner owns land on only one side of the road.	Near Hickory Ridge	R-20	Submit Revised	Review of plans by DPZ	No action recommended – proposal is consistent with the permitted use and surrounding area; there are no sidewalks to connect to on either side of this property.
WP-21-137, Badart Subdivision	6/17/2021	The owner of property at 6205 Waterloo Road submitted an alternative compliance request related to compliance with future right-of-way dedication/front yard setbacks for an existing building (Est. 1938).	Near Long Reach	R-SC	Under Review	Review and decision by DPZ	No action recommended
ECP-21-049, Patel Property	6/17/2021, 10/26/2021	The owner of property at Lot 48-A S 3 Lockridge Rd submitted an Environmental Concept Plan associated with construction of 1 SFD home on an undeveloped 1 acre lot	Near Hickory Ridge	R-20	Approved 10/28/2021	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.

Columbia Development Tracker (December 2021)						Last Updated 12/2/2021	
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
WP-22-001, Huntington Park	7/8/2021	Howard County Parks and Rec is proposing changes to site amenities at Huntington Park. As no Site Development Plan previously existed for this site, they are seeking an alternative compliance request to the SDP process given that there is no change in use. The Board of Education is transferring this property to the County Department of Parks and Rec.	Kings Contrivance	NT	Submit Revised	Technical review and decision by Department of Planning and Zoning	No action recommended
ECP-21-047, Lee Property	7/20/2021; 10/19/2021	The owner of property at 5405 Trotter Road submitted an Environmental Concept Plan associated with construction of 2 SFD homes on a 1.004 acre lot with 1 existing SFD home.	Near River Hill	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.
ECP-22-011, 7-11 Stevens Forest	8/25/2021	The applicant submitted an ECP associated with a proposed gasoline service station, car wash, and convenience store at 5901 Stevens Forest Road on 1.7 acres with an existing demolished/paved lot.	Oakland Mills	NT	Submit Revised	Technical review and decision by Department of Planning and Zoning. The applicant will need to meet current design standards as determined by the Development Engineering Division.	CA planning is following this project.
SDP-22-001, F-22-006, Jordan Overlook	8/5/2021, 8/6/2021, 11/4/2021	A site development plan and final plan were submitted in association with 7 single family detached homes.	Near Oakland Mills	R-20	Submit Revised	Technical review and decision by Department of Planning and Zoning	No action recommended. Proposal is consistent with surrounding density and zoning.
SDP-21-045, Woodmere Retail	8/16/2021, 9/30/2021	A site development plan was submitted associated with a proposed single-story building & drive thru to be located within the existing parking lot between the existing building located at 9881 Broken Land Parkway and the parkway.	Owen Brown	NT	Scheduled before Planning Board	Review and Approval by Planning Board following DPZ technical review.	No action recommended - The applicant worked with CA planning to address design details related to visual impacts on the parkway. Staff will confirm that submitted plans addressed comments.
ECP-22-027 WP-22-027, Wood Creek Stream Rehabilitation	10/15/2021 9/13/2021, 11/1/2021	This is a stream rehabilitation project to address erosion, flood relief, and channel stability. Department of Public Works is the applicant seeking alternative compliance to stream and tree related regulations.	Long Reach	NT	Under Review	Technical review and decision by Department of Planning and Zoning.	No Action Recommended
WP-22-024, Columbia Sheraton	9/2/2021	The applicant for 10207 Wincopin Cir. submitted an alternative compliance request to permit grading and utility relocation within a floodplain in association with a stair and ramp connection between the hotel and CA Lake Kittamaquidi pathway.	Downtown, Columbia Non-village	NT	Under Review	Technical review and decision by Department of Planning and Zoning	No action recommended – Applicant is coordinating design with CA staff prior to easement request review by CA Board of Directors.

Columbia Development Tracker (December 2021)

Last Updated 12/2/2021

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-22-023, lakefront North Parcel A	10/5/2021	An Environmental Concept Plan was submitted for a portion of the Lakefront North area in Downtown Columbia.	Lakefront Neighborhood Downtown, Columbia Non-village	NT	Approved 11/1/2021	Technical review and decision by Department of Planning and Zoning	Staff is evaluating the submitted plans for impact to adjacent CA open space and will engage HRD and the County as needed to address the environmental concept plan design.
F-22-027, Wynne Property Lots 1 & 2	10/4/2021	The owner of property at 5668 Trotter Rd submitted a subdivision plan for two proposed single family dwelling units on 1.07 acres of land with an existing single family dwelling.	Near River Hill	R-20	Under Review	Technical review and recordation	No action recommended – consistent with area and zoning.
F-22-029 Roslyn Rise Other Plans (F-22-007, SDP-21-030)	11/19/2021	A proposed re-development of an existing affordable housing townhome community located at the southeast quadrant of Trumpeter Rd and Twin Rivers Rd with two apartment buildings consisting of 153 units with a mix of market rate and affordable units.	Village of Wilde Lake	NT	Project is Approved	Land Record Processing	No action recommended. This project involves a land swap and easements on CA open space lands. CA CDRES is coordinating with the County and Developer to file the appropriate land records for this project.

Community Operations December 9, 2021 Update

Lakefront Plaza

Wide Lake Loop

Harper's Farm Rd

Lake L

Fallen Tree Removed & Pathway Repaired (\$3,000) Flamepool Way



Capital Improvement Projects

Pathway Repaired Flamepool Way



Pathway Repaired

Flamepool Way



Capital Improvement Projects

Tot Lot Update (\$75,000)

Mirrorlight Place (OM08)



Capital Improvement Projects

Roof Replacement Complete (\$180,000)

Owen Brown Community Center



Open Space Management

Preparing for Festive Friday Town Center



Floodplain Tree Planting (\$2,000)

Kennedy Gardens at Lake Kittamaquundi



Feature Tree:
Bald Cypress

**Community
Engagement**

Community Engagement Tree Planting (\$1,000)

Clary's Forest Play Meadow



HVAC Systems Installed (\$160,000)

Art Center (4) & Stonehouse (2)



Howard Community College Sustainability Day



Columbia-Wide Tree Planting (\$17,484)







President's Report

December's format for the President's Report for Columbia Association is a purposeful departure. This report is intended to provide an overview summary of the calendar year of 2021. Each department and division was asked to provide their key accomplishments as well as points of pride. I am happy to give this platform for CA's senior leaders to share their teams' hard work and celebrate achievements – all in the service of serving this special community of Columbia.

CA Departments' Accomplishments 2021:

Community Operations

- Completed a Climate Vulnerability Assessment for CA operations, making CA a leader in planning for climate resilience in the region.
- Created and presented a new tot lot program to CA Board that ensures more efficient and effective investment and timely replacement and updates.
- Planted 470 native trees with volunteers in the Villages of Town Center, Kings Contrivance, Owen Brown and Long Reach.
- Completed phase two of the Wilde Lake Stream Stabilization Project.
- Coordinated CA's engagement with the County Council on proposed legislation related to forest conservation and specimen tree management in order to achieve both the preservation of tree canopy and avert unintended burdens on CA or our residents.

Community Programs & Services

- The safe re-opening of all 20 School Age Services programs.
- Introduction of new and exciting programming to the community, including Midnight Mini Golf and Trunk or Treat.
- In addition to returning programming, the Columbia Art Center's community outreach efforts in 2021 included participation in multiple community events across Columbia.
- International Exchange and Multicultural Programming worked hard to maintain Sister Cities relationships with an "e-pal" exchange program between Howard County high school teens and our sister cities in Spain and France.
- Held a full CNSL season that consisted of a mix of in-person and virtual swim meets.
- In the full month of September 2021, the Archives had an exhibit displayed at The Mall in Columbia to celebrate their 50th Birthday.

Communications & Marketing

- Worked to create new ways for the community to engage across various topics and platforms. Some of this engagement was made possible and necessary through COVID conditions, including virtual information sessions, the team has significantly increased CA's presence at events allowing community members to provide feedback, learn about programs and services and recognize CA's place in the community.
- During June and July, CA achieved record member sales. In part due to the rapid rollout of adult vaccinations allowing many the confidence to restart previously held memberships, as well as work by both the Marketing and Member Sales teams.
- The Customer Care team provided the community with clear and helpful information across a very wide range of membership, service and other topics. This team navigated a complex set of transitions, maintaining consistency of service as well as courteous and high quality interactions to the community.
- Improved video capabilities with the use of more modern and accessible tools to generate proof of concept content that is more scalable, engaging and suited to current communications channels.
- Created a set of assets and platforms from scratch to launch the Columbia Conversation, working closely with CA's new President/CEO. The Columbia Conversation represents a new channel and space for meaningful engagement with the community with great opportunities and inherent flexibility for growth and evolution.

Finance Division

- Achieved excellent audit results for FY 2021 in spite of reduced staffing, reduced working hours, and shifting schedules as well as remote work.
- Successfully implemented electronic payments to many of our accounts payable vendors, reducing paper and postage costs and increasing vendor satisfaction.
- Complete a timely annual charge billing with an outstanding level of subsequent collections and customer service. This annual process, which is handled by a small team, may sometimes be taken for granted, but it is a massive, yet very detailed, effort.
- Supported the FY23 Scenario development project for purposes of determining corporate and community priorities and related operating budget direction. This was a new approach and the scenario phase was completed within a compressed time frame. Our team modified the budget system to accommodate different scenarios, to accommodate the new organizational structure now in place, and trained department budget managers so that they could develop their scenario P&L's using a familiar tool.

Human Resources Division

- Created CA's first comprehensive employee demographics report.
- Launched the DE&I Committee through an application and selection process to ensure a cross-section of employee representatives, and have held consistent, ongoing meetings for continued engagement.
- In preparation of vaccine mandate, created customized Dayforce proof of COVID Vaccine electronic document across CA team.
- Rollout of the Optics Workshop, a training around bias and cultural awareness, the first all-staff required training across CA team.
- Rollout of the Pronouns workshops and Introduction to Pronoun Use e-learning course.
- All levels and positions within the HR team collaborated to develop FAQ's for employee communications instead of relying only on the HR Director for those communications.

Information Technology Division

- Implemented enhanced security measures pursuant to the development of CA's cyber security program.
- Enhanced the availability of the organization's financial management tools by creating resilience.
- Implemented an interim inventory management system to track CA's technology assets.
- Met Payment Card Industry Data Security Standard (PCI-DSS) Compliant standards.
- Migrated 23TB of archived CA data to ensure data continuity and availability to business owners.

Purchasing Division

- Reviewed every major procurement and applying creative strategies to obtain essential goods and services on time and at the lowest cost and highest quality possible to address ongoing supply chain challenges, such as:
 - Rent versus purchase new;
 - Repair versus purchase new;
 - Source alternate suppliers in addition to those under contract; and
 - Source alternate products.
- Created pricing strategies to tie future prices to the consumer price index for a specific commodity or subcomponents of that commodity, where feasible.
- The Director of Purchasing participated in several outreach events to further engage MBE, WBE and DBE vendors.

President's Report

Office of Audit and Advisory Services

- The Office of Audit and Advisory Services was independently evaluated and determined to be in full compliance with the Institute of Internal Auditors' professional standards. The assessor also reported that CA's internal audit function operates at a level consistent with "best in class", particularly for a small department.
- Expanded our network of internal audit professionals in similar-sized departments and comparable organizations. This has proven to be a strong resource for best practices and benchmarking, and sharing relevant insights and ideas.

Office of the President/CEO

- Columbia Association concluded a successful nationwide search for a President/CEO, selecting Lakey K. Boyd to succeed Milton W. Matthews as of May 3, 2021. Mr. Matthews, who served as president/CEO from June 2014 through April 2021, was honored for his service by Columbia Association's Board of Directors and staff, as well as members of the Howard County community, at the April 22, 2021 Board of Directors meeting.
- Working with the Board of Directors, Senior Vice President, Administrative Services, the Finance Team, and Communications and Marketing, the President/CEO implemented a new process for creating the FY 2023 budgets. The process included the launch of scenario test cases based on Board input to gain better visibility and understand trade-offs, and heightened community engagement around priorities and feedback. The Board determines the substantive decisions for the initiation of the full draft budget in December 2021, and the Board will finalize and approve the FY 2023 capital and operating budgets in February 2022.
- The President/CEO had over 100 meetings with community stakeholders and participated in over 30 community events in her short tenure. In her first six months, the President/CEO was an invited speaker at the Community Action Council of Howard County "Holland Awards" Ceremony and the Howard County Chamber "Executive Speaker" Series luncheon. In addition, the President/CEO was invited by the Baltimore Metropolitan Council to attend the "Chesapeake Connect" trip to Philadelphia.
- The President/CEO, with the assistance of the Senior Vice President, Administrative Services; Vice President, Community Operations; and outside counsel, participated in negotiations which brought ongoing litigation to a resolution in a settlement agreement with the Downtown Columbia Arts and Culture Commission and a license agreement for the Symphony of Lights event to ensure protection, respectful use, and sustainability for CA's Symphony Woods.
- The President/CEO announced a realignment of the operating departments within Columbia Association into three units – Administrative Services led by Senior Vice President Susan Krabbe; Community Programs and Services led by Vice President Dan Burns; and Community Operations led by Vice President Dennis Matthey. This adjusted structure streamlines operations and acknowledges the contributions and skillsets of its leaders and teams.
- The President/CEO and selected senior team leaders also hired two new members of the Senior Leadership Team – Michael W. Aniton (General Counsel) and Armsby Carbon (Director, Information Technology).

CA Departments' Key Points of Pride 2021:

Community Operations

- CA's energy management program was recognized by the U.S. Department of Energy and U.S. Environmental Protection Agency for being a leader in advancing environmental sustainability.
- CA team members produced, filmed and edited educational films for the Board of Directors, Columbia residents, and staff, three of which earned a "Shout Out" from the North American Lake Management Society.
- Weed Warriors conducted 17 Pull and Plant events this year in the Villages of Long Reach, Hickory Ridge, Wilde Lake, Town Center, River Hill, and Kings Contrivance.
- Expanded pollinator friendly plantings at several locations, including Kennedy Gardens, and assisted a community group in establishing a new pollinator garden at the Long Reach Village Center.
- In partnership with Howard Community College, staff conducted two Weed Warrior training sessions this year and certified 58 new weed warriors.

Community Programs & Services

- Team members worked at indoor facilities without access to vaccines for much of the year. Despite this, the Sport & Fitness facilities achieved their highest Net Promoter Score since we began measuring it, showing the commitment the team has to our community.
- Community Programs and Services was awarded Howard County Best Of awards for golf course (Hobbit's Glen), fitness clubs (all three), and personal trainer (Bonnie Pace), with honorable mentions for best art gallery (Columbia Arts Center) and outdoor pool for kids (Swansfield pool and Hopewell Mini Waterpark.)
- The team created or continued relationships with the Howard County Autism Society, Maryland Special Olympics and Howard County Public Schools to create participation or work opportunities for neurodiverse members of our community.
- Both the Columbia Ice Rink and Columbia Athletic Club celebrated their 50th birthday this year. Hearing how those facilities and their collective staff have impacted the lives of so many people over the years was inspiring.
- The teamwork displayed by the entire Community Programs and Services team. In the face of staffing shortages and COVID-19 variants, the team pulled together not only to deliver services, but to deliver great member experiences that were noticed and resoundingly acknowledged by the community in the Clarabridge surveys.

Communications & Marketing

- This team continues to bring forward new ideas and innovations to support the vision of our Columbia community making the most of the assets, programs and services.
- This team provides opportunities for engaging, energetic and inclusive discussions, whether discussing community responses to organizational budgets, the impacts and benefits of stream restoration, or internal team discussions.
- While the vast majority of interactions with the public on membership and other CA issues are courteous, there are many instances where the Customer Care team bears the brunt of frustration and confusion from community members, which they handle with incredible professionalism and courtesy.
- While CA has traditionally relied on agency support to manage most marketing, significant increases in in-house capabilities around digital marketing allows us to better manage resources, more rapidly and flexibly respond to changes and test new marketing messages and concepts. While there remains more to do and learn, this has been a year of significant growth.
- Across a variety of topics through collaboration on the Rallying Cry initiatives, this team partnered with other teams to resolve long standing challenges in areas of digital integrations, customer experience associated with reservations actions and member onboarding.

Finance Division

- A group of dedicated team members who made sure the quality of our work and our service to other departments and to residents did not falter in spite of reduced staffing and, in some cases, reduced work hours.
- The outstanding audit results--once again--during a difficult year.
- Cash management and financial reporting are excellent and give us important credibility with banks, lenders, and other existing or potential stakeholders.
- Proud of this team's growing receptivity to change.

Human Resources Division

- Launched CA's first DE&I Committee and achieved continuous engagement.
- Rollout of the Optics Workshop with 100% participation across full-time staff.

Information Technology Division

- Representation and active participation on the Diversity, Equity and Inclusion committee.
- Seamless Annual Facility Readiness with Technology Deployments.
- Seamless transitioning to a hybrid on-premises / remote setup for team members, and the resilience of the IT Division throughout the pandemic
- Focus on quality customer service.
- Taking a proactive role in protecting and securing the organization's information assets and systems.

Office of the President/CEO

- The President/CEO leads one of Columbia Association's most talented and knowledgeable Senior Leadership Teams in recent years. The team is well positioned and committed to providing excellence in service, both to internal and external customers, as the organization continues to respond to challenges posed by the ongoing pandemic, as well as to opportunities to engage with community stakeholders, as Columbia Association and Columbia continue to evolve.
- The President/CEO and the Senior Leadership Team are actively leading and participating in Diversity, Equity, and Inclusion (DEI) initiatives, benefitting CA and the community.

INNER ARBOR TRUST, INC.

DECEMBER 2021 REPORT

PRESENTED TO THE COLUMBIA ASSOCIATION BOARD OF DIRECTORS





FROM THE INNER ARBOR TRUST

As the Trust's event season draws to a close, we look back at this last year with immense gratitude to our guests, volunteers, donors, sponsors, and partners. Thanks to the support of the community, the Trust was able to safely reopen with Covid-19 mitigation protocols. The Trust was able to hold 33 public events, 19 of which were **free** events for the community. In addition to public events, the Chrysalis was used as a Covid-safe rehearsal space, meeting space, and social space. Symphony Woods was again filled with joyful sounds as the community came together again.

This year also brought many improvements in infrastructure in the

Park, including the completion of arterial pathways, completion of the joint use restrooms, and installation of significant conservation landscaping in the space.

Despite the financial challenges of the pandemic, at mid-year, the Trust is financially healthy. Through grants, earned income, and generous donors, the Trust is poised for an excellent next season.

As we plan 2022, the Trust has two major priorities: (1) engaging our community within all aspects of the organization, and (2) implementing our funding strategy for the actualization of the 2021 Concept Plan.

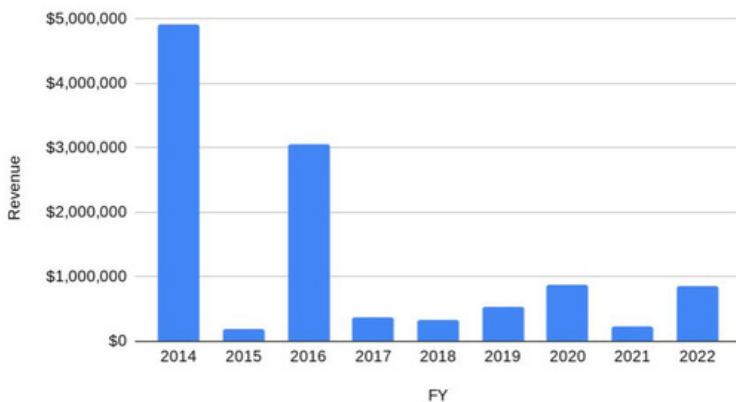
FY2022 MID-YEAR FUNDING UPDATE

Since its creation in 2013, the Trust collected (through grants, donor gifts, and earned income) in excess of **\$11.3 M**, all of which has been invested in this community through improvements to Symphony Woods and the provision of high quality, inclusive arts and culture experiences for all. Despite the challenges of the pandemic, the Trust was able to reopen in 2021 and continue to obtain grants, donor gifts, and earned income to invest into this community.

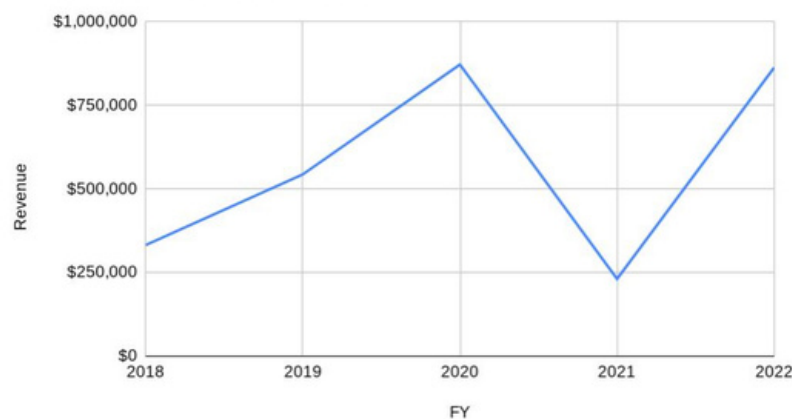
FY 2022 MID-YEAR FUNDING SOURCES

- Grant revenue - \$423,161
- In-kind grant (Howard County Rec and Parks pathway value) - \$158,892
- Donations - \$33,755
- Earned income - \$247,389
- **Total Funding FY 2022 \$863,197 (cash \$704,305)**

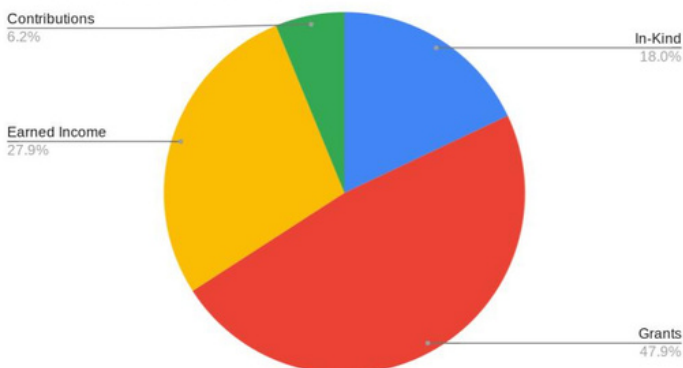
Revenue 2014 - Present



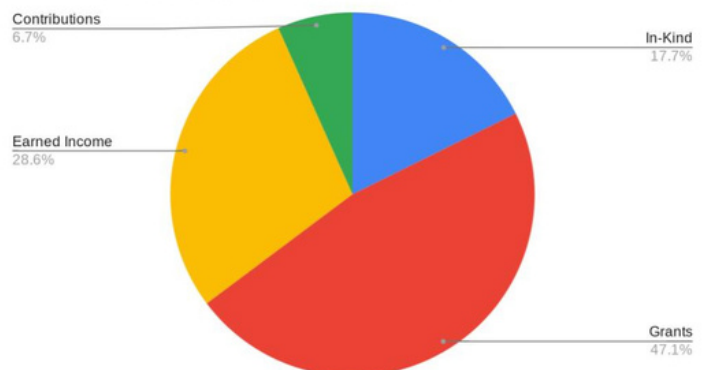
Revenue - Prior 5 Year Trend



FY 2022 Mid-Year Revenue Sources



FY 2022 Estimated Full Year Revenue Sources



FY 2022 EVENTS

- 5/6 First Thursday Happy Hour - Nelly's Echo (Free)
- 5/8 Candlelight Concerts: Mount Vernon Virtuosi
- 5/15 Young Artists of America Into the Woods (Free)
- 5/22 Columbia Orchestra: Young People's Concert
- 5/23 Mid-Atlantic Youth Ballet: Alice in Wonderland
- 6/5 and 6/6 Metropolitan Ballet Theater: Spring Performance (Free)
- 6/19 Columbia Jazz Band
- 6/26 Columbia Orchestra Symphonic Pops
- 6/27 Korean Society Memorial Day Celebration (Free)
- 7/4 4th of July Lakefront Stage (Free)
- 7/15 Thursday Happy Hour with Eric Byrd (Free)
- 7/18 Chrysalis Kids - Marsha and the Positronics (Free)
- 7/31 Chrysalis Kids - In Treble with Miss Rowe featuring DC String Workshop (Free)
- 8/3 U.S. Coast Guard Band (Free)
- 8/5 First Thursday with Bryan Russo (Free)
- 8/6 Pinots Palette at the Chrysalis
- 8/7 Music and Arts Festival with Baltimore Fest and HungerFree Zone
- 8/8 Columbia Jazz Band (Free)
- 8/22 Cultura Plenera (Free)
- 8/28 and 8/29 Chrysalis Kids - Naked Mole Rat Gets Dressed: The Rock Experience (Free)
- 9/17 Howard County Veteran's Foundation Bastard's Road (Free)
- 9/18 Baltimore Symphony Orchestra Peter and the Wolf (Free)
- 9/19 Opera in the Park (Free)
- 9/25 BoStrong Foundation Music Festival
- 9/26 Maryland Winds Music of Screen and Stage (Free)
- 9/30 Thursday Happy Hour with Moonstone (Free)
- 10/2 Hops & Harvest
- 10/9 Howard County PRIDE (Free)
- 10/23 American Federation for Suicide Prevention Out of the Darkness Wall
- 10/30 Halloween Hullabaloo
- 12/11 Baltimore Choral Arts Society Concert

SITE AMENITIES UPDATE

CONSERVATION LANDSCAPING

The Trust and Howard EcoWorks have installed 4 conservation landscaping gardens in Symphony Woods. Additional amenities such as benches and signage will be installed in March 2022.

This conservation landscaping project installed diverse native plants in strategic locations on or adjacent to the slope from Little Patuxent Parkway to Symphony Woods. The project uses the soil amendment biochar to treat runoff before entering the watershed and to strengthen the plants (including trees) being treated. This cutting-edge biochar project will result in both watershed improvements and in improvements to the land.

PICNIC TABLES

The Trust installed 15 picnic tables, painted by local artists, this spring.

EAST-WEST PATHWAY

The major arterial east/west pathway is complete. This project was funded by Howard County Department of Recreation and Parks.

AMENITIES BUILDING

Initial concept renderings have been completed for the Amenities Building. The Trust anticipates reviewing these concept drawings first with partners and then with the public as we refine the Amenities Building plan. Most importantly, this building will provide restrooms on the west side of Symphony Woods.

JOINT USE RESTROOMS

Joint use restrooms are complete.

OFF SEASON SITE AMENITIES PRIORITIES

LIGHTING

The Trust is working to install the following types of lighting in the offseason:

- pathway lighting for the arterial pathways
- replacing Chrysalis area pathway lighting
- Chrysalis floodlighting for the lawn

WAYFINDING

The Trust is working on installing internal wayfinding within Symphony Woods in the off-season, with integrated digital wayfinding.

BIKE REST STOP / ADDITIONAL BIKE RACKS

The Trust plans to bring a full bike rest stop as well as additional bike racks online before the beginning of the Summer 2022 season

FLEXI-PAVE ASPHALT IMPROVEMENTS

The Trust plans to work to correct all damage to asphalt and flexi-pave in cooperation with our partners.

SAFETY BOLLARDS

Safety bollards will be installed over the off season

CHRYSLIS CONNECTOR PATH SKIRT / RAMP

During the off-season, we will enhance ADA connectivity to the Chrysalis from the west.



TO: COLUMBIA ASSOCIATION BOARD OF DIRECTORS
FROM: MICHAEL ANITON, GENERAL COUNSEL
RE: 2022 LEGISLATIVE SESSION – PRE-FILED STATE LEGISLATION
AND CURRENT HOWARD COUNTY COUNCIL LEGISLATION
DATE: DECEMBER 2, 2021

The deadline for pre-filing bills in the Maryland General Assembly was November 20, 2021, and at this time there are no new bills of concern. The 2022 Session convenes on January 12, 2022.

A. Bill Descriptions

There are no new bills on which to report at this time.

B. Status Updates

HOWARD COUNTY DELEGATION PROPOSED BILL

Ho.Co. 10-22 – Howard County – Property Tax – Credit for Seniors to Offset Property Tax Rate Increase

This bill would authorize Howard County to grant a property tax credit against the county property tax imposed on dwellings owned by senior citizen homeowners who also meet certain income and residency requirements. We are still evaluating the potential impact to CA, and CA's lobbyist, Paul Tiburzi, will continue to monitor the bill as it proceeds through the legislative process.

HOWARD COUNTY COUNCIL BILLS

CB64-2021, CB78-2021, CB79-2021, and CB89-2021

All of these bills relate to specimen trees and/or various provisions of the Forest Conservation Act.

- **CB64-2021** – This bill would prohibit the clearing of specimen trees unless they are dead, diseased, or invasive. It would also set up a process that requires certain property owners, including CA, to apply for a notification to proceed before the removal of a dead, diseased, or invasive specimen tree. We are working with the County Council and County Administration to ensure that the bill still allows for best practice management of CA holdings, and will continue to advocate to protect CA interests as well as achieve the bill's intended environmental protections. Discussion around amendments continues among the interested parties. This bill was tabled at the 11/1/2021 Council meeting, and that status has not changed.
- **CB78-2021** – This bill would add new definitions to the Forest Conservation ordinance, and establish a "look-back" provision for the disturbance of certain trees, reducing the diameter

threshold to 24 inches for forest retention. We are continuing to monitor this bill, which was tabled at the 11/1/2021 Council meeting. That status has not changed.

- **CB79-2021** – This bill provides for enhanced enforcement measures and penalties for violations of the Forest Conservation Act. We are continuing to monitor this bill, which was tabled at the 11/1/2021 Council meeting. That status has not changed.
- **CB89-2021** – This bill would add new definitions to the Forest Conservation ordinance, and establish a “look-back” provision for the disturbance of certain trees. It appears that this bill would not impact current CA operations. This bill will be considered by the Council at its 12/6/2021 meeting.

CB82-2021 – Howard County Minimum Wage

This bill would establish a local minimum wage of \$16 per hour for employees working in Howard County. The current minimum wage would be increased in phases, the timing of which would depend on the size of the employer as defined in the bill. The Howard County Chamber of Commerce has already expressed its opposition to this bill. We are monitoring this bill, which will be considered by the Council at its 12/6/2021 meeting.

CB88-2021 – Maintenance/Repair of Historic Structures

This bill would prohibit the willful failure to do specified maintenance and repair of certain historic structures, in order to avoid demolition by neglect of those structures, and would also allow the Historic District Commission to waive compliance in certain cases of financial hardship and provide for a hearing and an opportunity to cure specified violations. CA owns several historic structures, so we will continue to monitor this bill. This bill will be considered by the Council at its 12/6/2021 meeting.

C. Hearing Chart

Hearing Date – Time	Bill Number	Title	Cross-filed Bill
11/16 – 7:30 p.m.	HoCo 10-22	Howard County – Property Tax – Credit for Seniors to Offset Property Tax Rate Increase, Ho. Co. 10-22	---
9/20 – 7:00 p.m.	CB64-2021	Howard County Council – Specimen Trees	---
9/20 – 7:00 a.m.	CB66-2021	Howard County Council – Forest Conservation Act removal of exemptions	---
10/18 – 7:00 p.m.	CB78-2021	Howard County Council – Forest Conservation Act tree “lookback” provision	---
10/18 – 7:00 p.m.	CB79-2021	Howard County Council – Forest Conservation Act enforcement measures	---
11/15 – 7:00 p.m. 11/17 – 6:00 p.m.	CB82-2021	Howard County Council – Local Minimum Wage	---
11/15 – 7:00 p.m.	CB88-2021	Howard County Council – Historic Structure Maintenance	---
11/15 – 7:00 p.m.	CB89-2021	Howard County Council – Forest Conservation Act tree “lookback” provision	---

Board Request Tracking Log
FY 2022
As of December 3, 2021

AGENDA ITEM 8(g)(i)

	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	Andy Stack	Impact upon CA if the Complete Streets Design Manual is approved	10/14/2021	TBD by the President/CEO	TBD	
3	Andy Stack	Impact upon CA of Howard County Council bills re: preserving the tree canopy and specimen trees	10/14/2021	TBD by the President/CEO	TBD	
4	CA BOD	Impact upon CA if Howard County increases the minimum wage	October 2021	Administrative Services Divisions	Early November (anticipated)	
5	CA BOD	Sheraton/Lake Kittamaqundi Pathway Connection Easement Request	October 2021	Community Operations	TBD	
6	CA BOD	Impact of Milk Producers construction on the environment and schools	October 2021	Community Operations	TBD	
7	Shari Zaret	Send latest ten-year financial plan to the BOD	11/11/2021	Senior Vice President, Admin Services	12/11/2021	
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

Resident Request Tracking Log
FY 22
As of December 3, 2021

	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	Joel Hurewitz	Identify the specific statutory authorization for each instance of a policy or procedure requiring a 2/3 vote of CA's Board of Directors	4/23/2021	Administrative Services / President's Office	6/30/2021	Closed as of 6/28/2021
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						