

**The Columbia Association, Inc.
Incentive Savings Plan and Trust**

**Financial Statements
(With Supplementary Information)
and Independent Auditor's Report**

December 31, 2016

PRELIMINARY DRAFT -
SUBJECT TO CHANGE

The Columbia Association, Inc. Incentive Savings Plan and Trust

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PRELIMINARY DRAFT -
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Independent Auditor's Report

To the Trustee and Administrator
The Columbia Association, Inc. Incentive Savings Plan and Trust

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Columbia Association, Inc. Incentive Savings Plan and Trust (the "Plan"), which comprise the statements of net assets available for plan benefits as of December 31, 2016 and 2015, the related statement of changes in net assets available for plan benefits for the year ended December 31, 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2016 and 2015 and for the year ended December 31, 2016, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient and appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplementary schedules of assets (held at end of year) and delinquent participant contributions as of December 31, 2016 are required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplementary schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America, and in our opinion are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Baltimore, Maryland
July 28, 2017

PRELIMINARY DRAFT
SUBJECT TO CHANGE

The Columbia Association, Inc. Incentive Savings Plan and Trust

Statements of Net Assets Available for Plan Benefits
December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Assets		
Investments at fair value	\$ 35,002,039	\$ 32,486,318
Total investments	<u>35,002,039</u>	<u>32,486,318</u>
Receivables		
Employer contributions	479	677
Participant contributions	420	337
Participant notes receivable	<u>900,909</u>	<u>1,077,389</u>
Total receivables	<u>901,808</u>	<u>1,078,403</u>
Net assets available for plan benefits	<u>\$ 35,903,847</u>	<u>\$ 33,564,721</u>

See Notes to Financial Statements.

The Columbia Association, Inc. Incentive Savings Plan and Trust

**Statement of Changes in Net Assets Available for Plan Benefits
Year Ended December 31, 2016**

Additions	
Investment income	
Interest and dividend income	\$ 1,109,949
Net appreciation in fair value of investments	<u>1,368,719</u>
Total investment income	2,478,668
Interest income on notes receivable from participants	<u>32,558</u>
Contributions	
Employer	1,131,674
Participants	1,683,423
Rollovers	<u>413,378</u>
Total contributions	<u>3,228,475</u>
Total additions	<u>5,739,701</u>
Deductions	
Benefit payments	3,399,437
Administrative expenses	<u>1,138</u>
Total deductions	<u>3,400,575</u>
Net increase in net assets available for plan benefits	2,339,126
Net assets available for plan benefits, beginning of year	<u>33,564,721</u>
Net assets available for plan benefits, end of year	<u><u>\$ 35,903,847</u></u>

See Notes to Financial Statements.

The Columbia Association, Inc. Incentive Savings Plan and Trust

Notes to Financial Statements December 31, 2016

Note 1 - Plan description

The following description of The Columbia Association, Inc. Incentive Savings Plan and Trust (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan was established on January 1, 1985, and is a defined contribution plan offered to employees of the Columbia Association, Inc. (the "Association"), who meet certain minimum requirements, including having been employed for at least one year and completing at least 1,000 hours of service within any Plan year.

Effective July 1, 1999, the Plan was amended to reflect its status as a multiple-employer plan. The Plan was amended to permit employees of Dorsey's Search Community Association, Harper's Choice Community Association, Hickory Ridge Community Association, Kings Contrivance Community Association, Oakland Mills Community Association, Owen Brown Community Association, River Hill Community Association, Town Center Community Association, and Wilde Lake Community Association (collectively, the "Village Community Associations") who meet the same eligibility requirements of the Association, to participate in the Plan (together, the Association and Village Community Associations are referred to as the "Employers").

The Association retains exclusive administrative control of the trust and the power to amend the Plan. The Board of Directors is responsible for oversight of the Plan. The Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Audit Committee of the Board of Directors. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and the Internal Revenue Code ("IRC").

The Association is the administrator of the Plan and Fidelity Workplace Services is the recordkeeper and Fidelity Management Trust Company is the trustee for the Plan.

Contributions

The Plan, as amended, requires the Employers to contribute 6% of each participant's compensation and allows the participant to voluntarily contribute up to 100% of their compensation. In the event of a voluntary contribution of 100% of compensation, approval of the Association is required. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Enrolled participants have their deferral rate set at 3%. The automatic deferral percentage will increase by 1% on July 1st of each year until the plan participant has a 6% deferral rate. The participant can opt out of the auto-enrollment provision at any time. Rollovers from other plans for new employees are also reported as participant contributions. Contributions are subject to certain Internal Revenue Service ("IRS") limitations.

Investment options

Upon enrollment in the Plan, a participant may direct all employee and employer contributions in any of the 34 investment options currently available under the Plan. Participants may change their investment options daily.

The Columbia Association, Inc. Incentive Savings Plan and Trust

**Notes to Financial Statements
December 31, 2016**

Participant accounts

Each participant's account is credited with the participant's contribution and allocations of the Employer's contributions and Plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is limited to the benefit that can be provided from the participant's vested account.

Vesting

The vesting schedule is as follows:

<u>Years of vesting service</u>	<u>Percentage</u>
1	50%
2	60%
3	70%
4	80%
5	90%
6	100%

Participants immediately vest 100% in their voluntary contributions and related investment earnings. Forfeited contributions are used to reduce future Employers contributions.

Payment of benefits

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump sum distribution amount equal to the value of the participant's vested interest in his or her account, or annual installments over a five-year period. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution. Participants can take an in-service withdrawal if they meet the requirements of the Plan. Participants who are no longer contributing to the Plan with an account balance of less than \$1,000 will receive an automatic distribution.

Forfeited accounts

Forfeited balances of terminated participants' nonvested accounts are used to reduce future Employers contributions to the Plan. As of December 31, 2016 and 2015, unallocated forfeitures were \$5,552 and \$75,429, respectively. In 2016, Employers contributions were reduced by \$102,536 from forfeited nonvested accounts.

Participant notes receivable

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of the vested portion of their account balance. Principal, plus interest fixed on the date of borrowing, is payable in equal installments through payroll deductions over a term not to exceed five years. However, if the loan is used to acquire a principal residence, the loan can be repaid over a reasonable period of time not to exceed 30 years. The loans are collateralized by the participant's account and bear interest at a rate commensurate with local prevailing rates as determined quarterly by the Plan administrator. Interest rates range from 3.25% to 5.25%.

Note 2 - Summary of significant accounting policies

Basis of accounting

The financial statements of the Plan are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

The Columbia Association, Inc. Incentive Savings Plan and Trust

Notes to Financial Statements December 31, 2016

Adoption of accounting standard

In May 2015, the FASB issued ASU 2015-07 *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*. ASU 2015-07 removes the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. ASU 2015-07 also removes the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the net asset value per share practical expedient. Rather, those disclosures are limited to investments for which the entity has elected to measure the fair value using that practical expedient. ASU 2015-07 is effective for fiscal years beginning after December 15, 2016. Management has elected to early adopt ASU 2015-07 and the pronouncement has been applied retrospectively.

Use of estimates

The preparation of financial statements in conformity with GAAP requires Plan management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Risks and uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes could materially affect the amounts reported in the statements of net assets available for Plan benefits.

Investment valuation and income recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset and paid to transfer a liability in an orderly transaction between market participants and the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by Fidelity Management Trust Company. See Note 5 for discussion of fair value measurements.

Interest income is recorded on the accrual basis. The Plan presents, in the statement of changes in net assets available for benefits, the net appreciation in the fair value of its investments which consists of the realized gains or losses, the unrealized appreciation on those investments, and reinvested dividends. All net appreciation in fair value of investments relates to the investments in mutual funds and common collective trusts. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balances plus any accrued but unpaid interest. Delinquent participant notes are reclassified as distributions based upon the terms of the Plan document. No allowance for credit losses has been recorded as of December 31, 2016 or December 31, 2015. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of benefits

Benefits are recorded when paid in accordance with the terms of the Plan.

The Columbia Association, Inc. Incentive Savings Plan and Trust

**Notes to Financial Statements
December 31, 2016**

Administrative expenses

Substantially all of the expenses of administering the Plan are paid by the Association. Expenses that are paid by the Association are excluded from these financial statements. Investment-related expenses are included in net appreciation of fair value of investments.

Income taxes

The Plan obtained a determination letter dated September 13, 2013, in which the IRS stated that the Plan documents were in compliance with the applicable requirements of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified and exempt from income taxes.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions. However, there are currently no audits for any tax periods in progress.

Subsequent events

The Plan has evaluated subsequent events through July 28, 2017, the date the financial statements were available to be issued.

Note 3 - Certified investments

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting under ERISA. Investments and notes from participants held at December 31, 2016 and 2015 and investment income and interest income on participant notes receivable for the year ended December 31, 2016, that are disclosed in the accompanying financial statements and supplemental schedules were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the trustee of the Plan.

Note 4 - Fair value measurements

The accounting guidance for fair value measurements and disclosures clarifies the principle that fair value should be based on the assumption that market participants would use when pricing the asset or liability, and establishes a hierarchy. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority for unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;

The Columbia Association, Inc. Incentive Savings Plan and Trust

**Notes to Financial Statements
December 31, 2016**

- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016 and 2015.

Money market and mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Collective trust fund: Valued at the NAV of units of a bank collective trust. The NAV is used as a practical expedient to estimate fair value. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to require 12 months' notification in order to ensure that securities liquidations will be carried out in an orderly business manner. Investments in common collective trust funds consist of the Fidelity Managed Income Portfolio Fund. The crediting rate for this investment contract is reset monthly by the issuer. The crediting rate was 1.24% and 1.17% at December 31, 2016 and 2015, respectively.

The Columbia Association, Inc. Incentive Savings Plan and Trust

**Notes to Financial Statements
December 31, 2016**

The following tables set forth by level, within the fair value hierarchy, the Plan's certified investments at fair value as of December 31, 2016 and 2015, respectively. Classification within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

	2016			Total
	Level 1	Level 2	Level 3	
Money market fund	\$ 2,739,240	\$ -	\$ -	\$ 2,739,240
Mutual funds	30,425,747	-	-	30,425,747
Total assets in the fair value hierarchy	33,164,987	-	-	33,164,987
Investments measured at net asset value (a)	-	1,837,052	-	1,837,052
Total investments at fair value	\$ 33,164,987	\$ 1,837,052	\$ -	\$ 35,002,039

	2015			Total
	Level 1	Level 2	Level 3	
Money market fund	\$ 2,740,912	\$ -	\$ -	\$ 2,740,912
Mutual funds	28,268,047	-	-	28,268,047
Total assets in the fair value hierarchy	31,008,959	-	-	31,008,959
Investments measured at net asset value (a)	-	1,477,359	-	1,477,359
Total investments at fair value	\$ 31,008,959	\$ 1,477,359	\$ -	\$ 32,486,318

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

For the years ended December 31, 2016 and 2015, there were no significant transfers between Levels 1 and 2 and no transfers in or out of Level 3.

Fair value of investments in entities that use NAV

The following table summarizes investments for which fair value is measured using NAV per share practical expedient as of December 31, 2016 and 2015, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

	December 31, 2016			
	Fair value	Unfunded commitments	Redemption frequency (if currently eligible)	Redemption notice period
Fidelity Managed Income Portfolio	\$ 1,837,052	None	Daily	90 days

The Columbia Association, Inc. Incentive Savings Plan and Trust

**Notes to Financial Statements
December 31, 2016**

December 31, 2015				
	<u>Fair value</u>	<u>Unfunded commitments</u>	<u>Redemption frequency (if currently eligible)</u>	<u>Redemption notice period</u>
Fidelity Managed Income Portfolio	\$ 1,477,359	None	Daily	90 days

Note 5 - Related party transactions and party-in-interest transactions

Certain Plan investments are shares of mutual funds and common collective trusts managed by Fidelity Investments. Fidelity Management Trust Company was the trustee and custodian of the Plan during the years ended December 31, 2016 and 2015 and, therefore, these transactions qualify as party-in-interest. Fees paid to Fidelity Management Trust Company by the Plan for custodial services amounted to \$1,138 for the year ended December 31, 2016.

Note 6 - Plan termination

Although it has not expressed any intent to do so, the Association has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their entire accounts.

Note 7 - Reconciliation to Form 5500

The following represents a reconciliation of the difference between the statements of net assets available for plan benefits per the financial statements and the statement of net assets available for plan benefits per Form 5500 as of December 31, 2016:

Net assets available for plan benefits per financial statements	\$ 35,903,847
Less employer contributions receivable at December 31, 2016	(479)
Less participant contributions receivable at December 31, 2016	(420)
Less deemed distributions on participant notes receivable	<u>(4,027)</u>
Net assets available for plan benefits per Form 5500	<u><u>\$ 35,898,921</u></u>

The Columbia Association, Inc. Incentive Savings Plan and Trust

**Notes to Financial Statements
December 31, 2016**

The following represents a reconciliation of the difference between the statement of changes in net assets available for plan benefits per the financial statements and the statement of changes in net assets available for plan benefits per Form 5500 for the year ended December 31, 2016:

Net increase in net assets available for plan benefits per financial statements	\$ 2,339,126
Less employer contributions receivable at December 31, 2016	(479)
Less participant contributions receivable at December 31, 2016	(420)
Add employer contributions receivable at December 31, 2015	677
Add participant contributions receivable at December 31, 2015	337
Less 2016 deemed distributions on participant notes receivable	<u>(4,027)</u>
Net increase in net assets available for plan benefits per Form 5500	<u><u>\$ 2,335,214</u></u>

Note 8 - Delinquent participant contributions

Department of Labor ("DOL") regulations require that participant contributions be remitted as soon as they can be segregated from the sponsor's assets, but in no instance later than the fifteenth business day of the month following the month of the contribution. During the year ended December 31, 2016, the Employers identified contributions of \$2,579 that were not remitted to the Plan in accordance with the regulations. Additionally, management performed a calculation of lost earnings and interest on late participants' contributions which totaled \$40 for the year ended December 31, 2016. During 2016, the identified contributions and lost earnings were contributed to the Plan by the Association.

PRELIMINARY DRAFT -
SUBJECT TO CHANGE

Supplementary Information

The Columbia Association, Inc. Incentive Savings Plan and Trust

**Schedule H, Line 4i
Schedule of Assets (Held at End of Year)**

**52-0823992, Plan 003
December 31, 2016**

(a)	(b)	(c)	(e)
Party-in-interest	Lessor or similar party, identity of issuer, borrower	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Current value
*	Fidelity Managed Income Portfolio Fund	Common Collective Trust	\$ 1,837,052
*	Fidelity Government Income Fund	Mutual Fund	653,354
*	Fidelity Balanced K Fund	Mutual Fund	1,005,431
*	Fidelity Diversified International K Fund	Mutual Fund	870,605
*	Fidelity Freedom K 2005 Fund	Mutual Fund	106,753
*	Fidelity Freedom K 2010 Fund	Mutual Fund	389,779
*	Fidelity Freedom K 2015 Fund	Mutual Fund	1,392,406
*	Fidelity Freedom K 2020 Fund	Mutual Fund	2,451,382
*	Fidelity Freedom K 2025 Fund	Mutual Fund	2,549,906
*	Fidelity Freedom K 2030 Fund	Mutual Fund	2,141,667
*	Fidelity Freedom K 2035 Fund	Mutual Fund	1,444,608
*	Fidelity Freedom K 2040 Fund	Mutual Fund	1,347,583
*	Fidelity Freedom K 2045 Fund	Mutual Fund	811,470
*	Fidelity Freedom K 2050 Fund	Mutual Fund	960,764
*	Fidelity Freedom K 2055 Fund	Mutual Fund	258,387
*	Fidelity Freedom K 2060 Fund	Mutual Fund	76,829
*	Fidelity Freedom K Income Fund	Mutual Fund	193,007
*	Fidelity Growth Company K Fund	Mutual Fund	2,106,277
*	Fidelity Real Estate Investment Portfolio	Mutual Fund	763,978
*	Fidelity Retirement Money Market	Money Market	2,739,240
*	Fidelity Spartan 500 Index Fund	Mutual Fund	2,103,775
*	Fidelity Spartan Extended Index Fund Advantage Class	Mutual Fund	1,661,002
*	Fidelity Spartan US Bond Index Advantage Class	Mutual Fund	377,323
*	Fidelity Spartan Global ex US Index Advantage Class	Mutual Fund	15,219
	ABF Small Cap Val Inv	Mutual Fund	682,510
	Columbia Dividend Income A	Mutual Fund	717,762
	DFA INF PRT SEC PORT	Mutual Fund	19,341
	Harbor Intl Inst	Mutual Fund	323,021
	Invesco Developing Markets A	Mutual Fund	291,909
	Janus Triton T	Mutual Fund	622,728
	Loomis Core PL BD Y	Mutual Fund	1,481,096
	Ridgeworth Mid-Cap Value Equity I Fund	Mutual Fund	525,235
	TRP Div Growth	Mutual Fund	954,810
	Janus Entyerpise N	Mutual Fund	1,125,830
	Total investments		35,002,039
*	Participant loans - Interest rates of 3.25% to 5.25%; varying maturities		900,909
	Total assets held		<u>\$ 35,902,948</u>

* Party-in-interest

Note: Cost information is not required for participant-directed investments and, therefore, not included.

See Independent Auditor's Report.

The Columbia Association, Inc. Incentive Savings Plan and Trust

Schedule H, Line 4a
 Schedule of Delinquent Participant Contributions

52-0823992, Plan 003
 December 31, 2016

Year	Participant contributions transferred late to Plan	Total that constitutes nonexempt prohibited			Total fully corrected under VFCP and PTE 2002-51
		Contributions not corrected	Contributions corrected outside the VFCP	Contributions pending correction in the VFCP	
2016	\$ 2,579		\$ 2,579		

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See Independent Auditor's Report.