

Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

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

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

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

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

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

Part I Summary

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

Part II Signature Block

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

Sign Here

Signature of officer
Mary L. Schwartz

Date

10/1/19

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no

May the IRS discuss this return with the preparer shown above? (see instructions)

☐ Yes ☒ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2018)

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

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? If "Yes," describe these new services on Schedule O.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? If "Yes," describe these changes on Schedule O	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported	
4a	(Code _____) (Expenses \$ 29,884,956 including grants of \$ _____) (Revenue \$ 26,264,276) The Sport and Fitness Department runs a variety of athletic facilities for community use. These facilities include athletic and wellness clubs, golf courses, swimming pools, indoor and outdoor tennis courts, an ice rink and a sports/skate park. In FY19, the department of Sport & Fitness welcomed over 2,500,000 participant visits across 37 facilities. These visits included 385,000 visits to outdoor pools, 380 youth in the Clipper competitive swim team, 2,400 youth in the summer Columbia Neighborhood Swim League, 1,375,000 visits to our three fitness clubs, 78,000 visits to Haven on the Lake, 275,000 participants in group fitness classes, 45,000 rounds of golf and 700 youth served by the First Tee of Howard County golf program at Fairway Hills, 65,000 visits to the tennis clubs, 195,000 visits to the ice rink and the Annual Kids' Day welcomed over 2,200 visitors to the sports park.	
4b	(Code _____) (Expenses \$ 14,312,020 including grants of \$ _____) (Revenue \$ 777,650) The Open Space and Facility Services Department maintains community tot lots, pathways, parks, lakes, a RV storage lot and provides landscaping and mowing of these areas for community use. Construction Management completed construction of phase II work at the Columbia Athletic Club, began working on Supreme Sports Club phase I, and completed American with Disabilities Act improvements at the Dasher Green and Hawthorn Outdoor Pools. Capital Improvements completed 14,000 linear feet of widened pathway and replaced multiple pedestrian bridges as well as a number of community tot lots. Watershed Management and Improvements completed various stream stabilization projects, bioretention facilities and rain gardens. Energy Management completed installation of solar PV projects at the Columbia Athletic Club and the Hobbit's Glen Golf Course. A new EV charging station was installed at the Other Barn in Oakland Mills and will complement the 6 existing charging stations currently in place.	
4c	(Code _____) (Expenses \$ 6,545,911 including grants of \$ 720,000) (Revenue \$ 4,789,539) The Community Services Department operates school age services, a volunteer center, day camps, an art center, a teen center and other program and facilities for community use. In FY 19, Community Services had the following accomplishments. Twenty-two licensed before and after school programs served approximately 2,000 youth daily during the school year, fourteen summer day camps served 963 campers that filled 1,787 spots, free nightly entertainment at the Town Center Lakefront attracted approximately 24,000 participants during the summer months, exhibits, classes, camps, workshops, lectures were provided year round totaling 28,000 visits to the Columbia Art Center, the Youth and Teen Center had 16,000 visits, the Multicultural programs offered free World Languages Cafe, International Book Club, and Culture Fests during the year.	
4d	Other program services (Describe in Schedule O) (Expenses \$ 7,985,846 including grants of \$ 3,327,116) (Revenue \$ 71,427)	
4e	Total program service expenses ▶ 58,728,733	

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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		X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		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		
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		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		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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		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	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		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		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		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	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		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		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		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		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)		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		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		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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	X	

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		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.	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	123	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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

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

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

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. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	1a 10	
b Enter the number of voting members included in line 1a, above, who are independent.	1b 10	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6 X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a X	
b Each committee with authority to act on behalf of the governing body?	8b X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.	9	X

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

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

Section C. Disclosure

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

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

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

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

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

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

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

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

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

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

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

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

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual.	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.	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.		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
LEWIS CONTRACTORS 55 GWYNNNS MILL COURT OWINGS MILLS, MD 21	CONSTRUCTION	4,483,436
MORGAN KELLER, INC 70 THOMAS JOHNSON DRIVE, SUITE 200 FREDE	CONSTRUCTION	4,156,460
CLOVER ACQUISITIONS P.O.BOX 86 MINNEAPOLIS, MN 55486-2926	LEASING	1,161,573
DLA PIPER US LLP P O BOX 75190 BALTIMORE, MD 21275	LEGAL SERVICES	906,872
ENVIRONMENTAL MAINTENANCE 7410 COCA COLA DRIVE, SUITE 114 HANOVER, N	LANDSCAPE MAINT.	778,660

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **59**

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

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

Part IX Statement of Functional Expenses

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

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

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

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

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

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

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

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

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

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

Columbia Association, Inc

Employer identification number

52-0823992

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

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

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

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)	
<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
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 SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items	
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items	
(i) Revenue included on Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items	
a Revenue included on Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

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

Schedule D (Form 990) 2018

HTA

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

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

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	0

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

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

Part V Endowment Funds.

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

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

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

a Board designated or quasi-endowment _____%

b Permanent endowment _____%

c Temporarily restricted endowment _____%

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

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

(i) unrelated organizations

(ii) related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

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

Part VII. Investments—Other Securities.

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

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

Part VIII. Investments—Program Related.

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

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

Part IX. Other Assets.

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

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

Part X. Other Liabilities.

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

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

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

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

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

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

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

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

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

Part XIII Supplemental Information.

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

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

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

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

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

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

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

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

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

Part XIII Supplemental Information *(continued)*

Area for supplemental information with horizontal dashed lines.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

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

▶ Attach to Form 990.

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

OMB No 1545-0047

2018

**Open to Public
Inspection**

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

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

HTA

Continuation Sheet for Schedule I (Form 990)

Page 1 of 1

Name of the organization

Columbia Association, Inc.

Employer identification number

52-0823992

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

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

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

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

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

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

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

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Columbia Association, Inc.

Compensation Information

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

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

▶ Attach to Form 990.

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

OMB No 1545-0047

2018

Open to Public
Inspection

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52-0823992

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

- a Receive a severance payment or change-of-control payment?
- b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III

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

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

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III

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

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

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

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

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

	Yes	No
1a		
1b		
2		
3a		
3b		
3c		
4a	X	
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
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) 241,516 (ii) 17,768				15,586	16,118	290,988	0
2 Susan Krabbe Vice President/CFO	(i) 222,255 (ii) 186,707				13,359	9,665	245,279	0
3 Mary L. Schwartz Treasurer	(i) 221,711 (ii) 174,645				11,273	9,631	207,611	0
4 Sheri Fanaroff Secretary	(i) 172,850 (ii) 182,760				13,809	29,079	264,599	0
5 Dan Burns Director of Sport & fitness	(i) 162,677 (ii) 164,895				10,664	11,097	196,406	0
6 Michelle A Miller Director of Community Services	(i) 164,895 (ii) 54,464				10,459	3,410	186,719	0
7 Dennis Matthey Director of Open Space & Facilities S	(i) 172,073 (ii) 165,930				11,022	4,656	198,438	0
8 Jane Dembner Director of Planning & Community Af	(i) 162,677 (ii) 164,895				10,338	28,461	201,476	0
9 Paul Papagika Controller	(i) 164,895 (ii) 54,464				10,048	16,401	191,344	0
10 Norma Heim Director of Communication & Marketi	(i) 172,073 (ii) 165,930		63,970		4,352	4,984	127,770	0
11 Charles Thompson Chief Information Officer	(i) 165,930 (ii) 140,275				10,456	9,983	192,512	0
12 Ronald Meliker Director of Human Resources	(i) 140,275 (ii) 140,275				10,022	19,055	195,007	0
13 Leslie Barnett Assistant Director, Community Serv	(i) 140,275 (ii) 140,275				8,592	10,829	159,696	0
14	(i) (ii)							
15	(i) (ii)							
16	(i) (ii)							

Part III Supplemental Information

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

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

Columbia Association, Inc.

Employer identification number

52-0823992

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

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

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

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

neighborhood centers)

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

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

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

residents about Columbia's vision, history, and purpose

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

accepted by the Board.

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

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

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

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

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

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

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

positions are independently benchmarked to the market as needed.

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

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

statements and governing documents are on our website.

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

1

Name of the organization

Employer identification number

Columbia Association, Inc.

52-0823992