

Form **990**

(Rev. January 2020)

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

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

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

Go to www.irs.gov/Form990 for instructions and the latest information.**2019****Open to Public Inspection**

A For the 2019 calendar year, or tax year beginning 5/1/2019, and ending 4/30/2020	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <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 W 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) D Employer identification number <u>52-0823992</u> E Telephone number <u>(410)715-3000</u> G Gross receipts \$ <u>71,148,080</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>10</u>
	4 Number of independent voting members of the governing body (Part VI, line 1b)	<u>10</u>
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	<u>1,921</u>
	6 Total number of volunteers (estimate if necessary)	<u>2,353</u>
Revenue	7a Total unrelated business revenue from Part VIII, column (C), line 12	<u>0</u>
	b Net unrelated business taxable income from Form 990-T, line 39	<u>0</u>
	8 Contributions and grants (Part VIII, line 1h)	<u>41,123,022</u>
	9 Program service revenue (Part VIII, line 2g)	<u>32,052,383</u>
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>-819,125</u>
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>234,240</u>
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12).	<u>72,590,520</u>
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>3,945,919</u>
	14 Benefits paid to or for members (Part IX, column (A), line 4)	<u>0</u>
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>31,673,638</u>
Expenses	16a Professional fundraising fees (Part IX, column (A), line 11e)	<u>0</u>
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	<u>0</u>
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<u>33,194,133</u>
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>68,813,690</u>
Net Assets or Fund Balances	19 Revenue less expenses Subtract line 18 from line 12	<u>3,776,830</u>
	20 Total assets (Part X, line 16)	<u>150,809,915</u>
	21 Total liabilities (Part X, line 26)	<u>51,603,953</u>
	22 Net assets or fund balances Subtract line 21 from line 20	<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	<u>Mary L Schwartz</u>	<u>1/22/21</u>
	Type or print name and title	Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no			

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

☐ Yes ☒ No

For Paperwork Reduction Act Notice, see the separate instructions.

HTA

Form **990** (2019)

927 12

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 checked="" type="checkbox"/> Yes <input 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 \$ <u>29,720,857</u> including grants of \$ _____) (Revenue \$ <u>23,447,044</u>) The Sport & Fitness Department runs a variety of athletic facilities for community use. These facilities include athletic and wellness clubs, golf courses, swimming pools, indoor and outdoor tennis courts, an ice rink, and a sports/skate park. In FY20, the department of Sport & Fitness welcomed over 2,415,000 participant visits across 37 facilities. These visits included 410,000 visits to outdoor pools, 350 youth in the Clipper competitive swim team, 2,400 youth in the summer Columbia Neighborhood Swim League, 1,204,000 visits to our three fitness clubs, 69,000 visits to Haven on the Lake, 241,000 participants in group fitness classes, 53,000 rounds of golf and 650 youth served by the First Tee of Howard County golf program at Fairway Hills, 63,000 visits to the tennis clubs, 181,000 visits to the ice rink, and the Annual Kids Day welcomed over 2000 visitors to the Sports Park	
4b	(Code _____) (Expenses \$ <u>14,708,445</u> including grants of \$ _____) (Revenue \$ <u>362,710</u>) The Open Space and Facility Services Department maintains CA's buildings and facilities, community tot lots, pathways, parks, lakes, a RV storage lot and provides landscaping and mowing of these areas for community use. Construction Management completed construction of Phase I & II work at the Supreme Sports Club, theatre renovations at Slayton House, Phase III improvements at the Ice Rink, fire suppression system at the Maintenance Facility, and facility assessment improvements at the Horse Center. Capital Improvements (CIP) completed 13,000 linear ft. of widened pathways, renovated 3 tennis courts, 7 basketball courts and performed improvements to 4 parking lots. CIP replaced 1 wood pedestrian bridge, refurbished 9 wood pedestrian bridges, purchased 11 fiberglass bridges as well as completely replaced 1 tot lot and refurbished 11 other tot lots. Additionally, Capital improvements built 2 boardwalks, installed 1 fiberglass bridge and dredged 3 ponds. Watershed Management and Improvements completed various stream bank stabilization projects, bioretention facilities and rain gardens.	
4c	(Code _____) (Expenses \$ <u>6,848,495</u> including grants of \$ <u>927,000</u>) (Revenue \$ <u>3,843,554</u>) The Community Services Department operates school age services, a volunteer center, day camps, an art center, a teen center, and other programs and facilities for community use. In FY 20, Community Services had the following accomplishments. Twenty-two licensed before and after school programs served approximately 1,700 youth daily during the school year, thirteen summer day camps served 1000 campers that filled 1,800 slots, free nightly entertainment at the Town Center Lakefront attracted approximately 22,000 participants during the summer months, exhibits, classes, camps, workshops, lectures were provided year round totaling 23,000 visits to the Columbia Art Center, the Youth and Teen Center had 12,000 visits, the International and Multicultural programs offered free World Languages Cafe, Culture Fests, International Book Club, and International youth and adult exchanges, during the year	
4d	Other program services (Describe on Schedule O) (Expenses \$ <u>7,390,212</u> including grants of \$ <u>3,264,852</u>) (Revenue \$ <u>128,305</u>)	
4e	Total program service expenses 58,668,009	

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		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 donor-restricted endowments or in 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
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d 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
25b 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 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? 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, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
28b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
28c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? 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
35b 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	119	
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
1c 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	1,921
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	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	X
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year If "Yes," see instructions and file Form 4720, Schedule N	15	X
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	X

Part VI

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records. ▶

Columbia Association, Inc

410-715-3000

6310 Hillside Court, Columbia, MD 21046

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Milton W. Matthews President/CEO	45 00 0 00			X				266,043		31,147
(2) Sheri Fanaroff General Counsel	45 00 0 00					X		241,020		43,440
(3) Susan Krabbe Vice President/CFO/Secretary	45 00 0 00			X				229,719		21,237
(4) Laura Sitler Director of Communication & Marketing	45 00 0 00				X			187,476		29,747
(5) Mary L. Schwartz Treasurer	45 00 0 00			X				194,473		19,514
(6) Dan Burns Director of Sport & fitness	45 00 0 00				X			183,069		21,374
(7) Dennis Matthey Director of Open Space & Facilities Services	45 00 0 00				X			190,132		12,393
(8) Paul Papagjika Controller	45 00 0 00					X		174,238		27,948
(9) Charles Thompson Chief Information Officer	45 00 0 00					X		177,476		19,400
(10) Michelle A. Miller Director of Community Services	45 00 0 00					X		179,852		10,776
(11) Jacqueline Tuma Director of Internal Audit	45 00 0 00					X		161,955		23,560
(12) Don Van Deusen Assistant Secretary	45 00 0 00			X				93,263		5,581
(13) Janet Evans Director	15 00 0 00	X						1,571		
(14) Virginia Thomas Director	17 00 0 00	X						1,380		

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Lin Eagan	16 00									
Director	0 00	X						1,380		
(16) Dick Boulton	13 00									
Director	0 00	X						1,356		
(17) Nancy McCord	10 00									
Director	0 00	X						1,262		
(18) Andrew Stack	20 00									
Director	0 00	X						856		
(19) Alan Klein	12 00									
Director	0 00	X						856		
(20) Shari Zaret	15 00									
Director	0 00	X						856		
(21) Renee DuBois	12 00									
Director	0 00	X						0		
(22) Rafia Siddiqui	12 00									
Director	0 00	X						0		
(23)										
(24)										
(25)										
1b Subtotal								2,288,233	0	266,117
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								2,288,233	0	266,117

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **42**

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

	Yes	No
3		X
4	X	
5		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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
MORGAN KELLER, INC 70 THOMAS JOHNSON DRIVE, SUITE 200 FREDE	CONSTRUCTION	4,964,516
PAYNE LANDSCAPING P O BOX 386 ELKDRIDGE, MD 21075	LANDSCAPE MAINTENANC	1,160,431
CLOVER ACQUISITIONS P O Box 86 MINNEAPOLIS, MN 55486	LEASING	1,106,856
GRAY KIRK VANSANT ADVERTI 1500 WHETSTONE WAY BALTIMORE, MD 21230	ADVERTISING	898,448
ENVIRONMENTAL MAINTENAN 7410 COCA COLA DR, SUITE 114 HANOVER, MD	LANDSCAPE MAINTENANC	818,795

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **68**

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

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

Part IX Statement of Functional Expenses

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations domestic governments See Part IV, line 21	4,176,852	4,176,852		
2 Grants and other assistance to domestic individuals See Part IV, line 22	15,000	15,000		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	1,268,850	586,711	682,139	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	24,937,718	20,586,846	4,350,872	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,099,928	830,700	269,228	
9 Other employee benefits	2,645,301	2,095,808	549,493	
10 Payroll taxes	2,081,349	1,732,119	349,230	
11 Fees for services (nonemployees)				
a Management	0			
b Legal	441,118	159,787	281,331	
c Accounting	40,291		40,291	
d Lobbying	219,316		219,316	
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	0			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	4,438,768	4,152,549	286,219	
12 Advertising and promotion	805,105	788,365	16,740	
13 Office expenses	3,193,766	2,969,140	224,626	
14 Information technology	1,421,692	120,488	1,301,204	
15 Royalties	0			
16 Occupancy	6,877,564	6,177,253	700,311	
17 Travel	119,985	101,566	18,419	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	90,207	68,435	21,772	
20 Interest	938,480	908,552	29,928	
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	11,379,952	11,160,523	219,429	0
23 Insurance	640,881	511,741	129,140	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a Vehicle Maintenance	783,869	783,182	687	
b Open Space/Golf Course Materials & Maintenance	502,723	502,723		
c _____	0			
d _____	0			
e All other expenses	379,529	239,669	139,860	
25 Total functional expenses. Add lines 1 through 24e	68,498,244	58,668,009	9,830,235	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

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

Part XI Reconciliation of Net Assets

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

☒

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

Part XII Financial Statements and Reporting

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

☐

- 1** Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ 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
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- 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
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O
- 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?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
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

2019**Open to Public
Inspection**

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

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

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

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

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)	
<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> 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 Held at the End of the Tax Year
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶	
4 Number of states where property subject to conservation easement is located ▶	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items	
(i) Revenue included on Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items	
a Revenue included on Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

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

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

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes ☐ No

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

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes ☒ No

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

Part V Endowment Funds.

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

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

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

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Term endowment ☐ %

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

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

(i) Unrelated organizations

(ii) Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

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

Part VII Investments—Other Securities.

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

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

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

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

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

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

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

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

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

Part XIII Supplemental Information.

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

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

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

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

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

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

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

Part XIII Supplemental Information *(continued)*

**SCHEDULE I
(Form 990)**

**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.

OMB No 1545-0047

2019

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service
Name of the organization

Columbia Association, Inc

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

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?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

☒ Yes ☐ No

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Dorsey's Search Community Assoc 4765 Dorsey Hall Drive Ellicott City, MD	52-1279142	C4	280,144				Conducting day-to-day services, covenant
(2) Harper's Choice Community Assoc 5440 Old Tucker Row Columbia, MD 2	52-0993424	C4	378,322				Conducting day-to-day services, covenant
(3) Hickory Ridge Community Assoc 6175 Sunny Spring Columbia, MD 210	52-1145609	C4	261,459				Conducting day-to-day services, covenant
(4) Kings Contrivance Community Ass 7251 Eden Brook Drive Columbia, MD	52-1183017	C4	290,382				Conducting day-to-day services, covenant
(5) Long Reach Community Associatio 8775 Cloudleap Court Columbia, MD 2	23-7165259	C4	426,429				Conducting day-to-day services, covenant
(6) Oakland Mills Community Associat 5851 Robert Oliver Place Columbia, M	23-7350490	C4	369,859				Conducting day-to-day services, covenant
(7) Owen Brown Community Associati 6800 Cradlerock Way Columbia, MD 2	52-1020415	C4	311,710				Conducting day-to-day services, covenant
(8) River Hill Community Association 6020 Daybreak Circle Clarksville, MD	52-1821283	C4	277,984				Conducting day-to-day services, covenant
(9) Town Center Community Associati 5430 Vantage Point Road Columbia, N	52-1002415	C4	312,071				Conducting day-to-day services, covenant
(10) Wilde Lake Community Associatio 10451 Twin Rivers Road Columbia, M	52-0997150	C4	356,512				Conducting day-to-day services, covenant
(11) The Inner Arbor Trust 10630 Little Patuxent Pkway Columbia	46-2748824	C3	457,000				Promote the social welfare of the people
(12) Downtown Columbia Partnership 10221 Wincopin Circle, Suite 300 Colu	90-1031774	C3	200,000				Promote the social welfare of the people
2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table			6				
3 Enter total number of other organizations listed in the line 1 table			10				

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

HTA

Continuation Sheet for Schedule I (Form 990)

Name of the organization

Columbia Association, Inc

Employer identification number

52-0823992

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(13) Columbia Festival of the Arts 10475 Little Patuxent Pkwy Columbia, MD 21	52-1599803	C3	95,000				Promote the social welfare of the people
(14) The Community Foundation of Howard County 10440 Little Patuxent Pkwy Columbia, MD 21	52-0937644	C3	95,000				Promote the social welfare of the people
(15) The Community Ecology Inst 10440 Little Patuxent Pkwy Columbia, MD 21	81-0954815	C3	50,000				Promote the social welfare of the people
(16) Camp Attaway 9770 Patuxent Woods DR 303 Columbia, MD	52-1795189	C3	15,000				Promote the social welfare of the people
(17) _____							
(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 Scholarship	6	15,000			
2						
3						
4						
5						
6						
7						

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

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

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

Continuation Sheet for Schedule I (Form 990)

Name of the organization

Columbia Association, Inc

Part III Continuation of Grants and Other Assistance to Individuals in the United States

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

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Columbia Association, Inc

Compensation Information

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

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

▶ Attach to Form 990.

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

OMB No 1545-0047

2019

**Open to Public
Inspection**

Employer identification number

52-0823992

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

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

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

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

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

- a** The organization?
- b** Any related organization?

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

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

- a** The organization?
- b** Any related organization?

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

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

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

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

	Yes	No
1a		
1b		
2		
3		
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) 249,768	16,275		15,963	17,507	299,513	
	(ii)					0	
2 Sheri Fanaroff General Counsel	(i) 241,020			14,461	31,287	286,768	
	(ii)					0	
3 Susan Krabbe Vice President/CFO/Secretary	(i) 229,719			13,460	10,015	253,194	
	(ii)					0	
4 Mary L. Schwartz Treasurer	(i) 194,473			11,668	9,826	215,967	
	(ii)					0	
5 Dan Burns Director of Sport & fitness	(i) 183,069			10,984	11,708	205,761	
	(ii)					0	
6 Michelle A. Miller Director of Community Services	(i) 179,852			10,776	1,292	191,920	
	(ii)					0	
7 Dennis Matthey Director of Open Space & Facilities S	(i) 190,132			11,393	2,938	204,463	
	(ii)					0	
8 Laura Sitler Director of Communication & Marketi	(i) 187,476			5,272	26,076	218,824	
	(ii)					0	
9 Paul Papagika Controller	(i) 174,238			10,364	19,397	203,999	
	(ii)					0	
10 Charles Thompson Chief Information Officer	(i) 177,476			10,649	10,658	198,783	
	(ii)					0	
11 Jacqueline Tuma Director of Internal Audit	(i) 161,955			9,717	14,323	185,995	
	(ii)					0	
12	(i)						
	(ii)						
13	(i)						
	(ii)						
14	(i)						
	(ii)						
15	(i)						
	(ii)						
16	(i)						
	(ii)						

Part III **Supplemental Information**

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

Area with horizontal dashed lines for supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2019

**Open to Public
Inspection**

Employer identification number

Columbia Association, Inc

52-0823992

Form 990, Part III, Line 3. On March 11, 2020, the World Health Organization declared the spread of the Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the Association, COVID-19 may impact various parts of its 2020 and 2021 operations and financial results, including sport and fitness, community services, open space and facility services. Management believes the Association is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.

Form 990, Part III, Line 4d. Program Service Expenses \$4,818,107, Grants and allocations \$3,264,852, Revenue (\$5,805). The Village Community Associations serve residents as a key source for programs, information, referral service and covenant enforcement, as well as providing space for meetings and special events (10 village community centers and 14 neighborhood centers).

Form 990, Part III, Line 4d. Program Service Expenses \$2,572,105, Grants and Allocations 0, Revenue \$134,110. The Communications & Marketing Department informs CA residents about the activities and financial information of the organization and the Board as well as educates residents about Columbia's vision, history, and purpose.

Form 990, Part VI, Section A, Line 6. The members are the 10 Board members.

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

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

Form 990, Part VI, Section B, Line 12C. The Association's Code of Ethics and Conflicts of Interest Policy mandates full compliance with the code and an expectation of its Team Members, Team Leaders, Officers and Directors to foster a culture of transparency, integrity, and honesty. Complaints are made to the Principal Ethics Official (PEO) who makes an initial determination of whether an investigation of the allegations in the complaint is warranted.

Name of the organization

Employer identification number

Columbia Association, Inc

52-0823992

Form 990, Part VI, Section B, Line 15a/b Periodically, CA has a compensation study for all team members to ensure salaries are consistent with market conditions. Also, individual positions are independently benchmarked to the market as needed. In response to COVID-19 outbreak, Columbia Association took the extraordinary step of closing all of its facilities and cancelling all programs with a phased reopening strategy to address the public health threats posed by COVID-19. As a result, a reduction of workforces, temporary furloughs, and reduction of salary was necessary through August 2020, senior management through December 2020.

Form 990, Part VI, Section C, Line 19 The governing documents, conflict of interest policy and financial statements are available to the public upon request. Additionally the financial statements and governing documents are on our website.

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