

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

**2008**

**Open to Public Inspection**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury  
Internal Revenue Service

**A For the 2008 calendar year, or tax year beginning** 5/1/2008 , and ending 4/30/2009

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C Name of organization</b> <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>10221 Wincopin Circle</u> <u>100</u> City or town, state or country, and ZIP + 4 <u>Columbia MD 21044</u>	<b>D Employer identification number</b> <u>52-0823992</u> <b>E Telephone number</b> <u>410-715-3000</u> <b>G Gross receipts \$</b> <u>59,984,636</u>
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<b>F Name and address of principal officer:</b> <u>Maggie Brown, President, Columbia Association, 10221 Wincopin Circle,</u>	<b>H(a) Is this a group return for affiliates?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b) Are all affiliates included?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
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**I Tax-exempt status:**  501(c) ( 4 ) ◀ (insert no.)  4947(a)(1) or  527

**J Website:** ▶ www.columbiaassociation.com **H(c) Group exemption number** ▶

**K Type of organization:**  Corporation  Trust  Association  Other ▶ **L Year of formation:** 1965 **M State of legal domicile:** MD

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities:  
The mission of the Columbia Association is to enhance the quality of life for the people living or working in Columbia and to ensure that Columbia remains an open, integrated, and caring community.

<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a) . . . . .	<b>3</b>	10
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	<b>4</b>	10
<b>5</b>	Total number of employees (Part V, line 2a) . . . . .	<b>5</b>	2,014
<b>6</b>	Total number of volunteers (estimate if necessary) . . . . .	<b>6</b>	1,216
<b>7a</b>	Total gross unrelated business revenue from Part VIII, line 12, column (C) . . . . .	<b>7a</b>	10,480
<b>b</b>	Net unrelated business taxable income from Form 990-T, line 34 . . . . .	<b>7b</b>	0

		Prior Year	Current Year
<b>8</b>	Contributions and grants (Part VIII, line 1h) . . . . .	29,708,666	31,377,555
<b>9</b>	Program service revenue (Part VIII, line 2g) . . . . .	25,782,466	27,008,360
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	624,806	289,584
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .	300,957	503,149
<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	56,416,895	59,178,648

<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .	2,381,387	2,634,092
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	0	0
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) . . . . .	21,363,850	22,623,698
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	0	0
<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>0</u>		
<b>17</b>	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f) . . . . .	28,041,981	27,946,860
<b>18</b>	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) . . . . .	51,787,218	53,204,650
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12 . . . . .	4,629,677	5,973,998

		Beginning of Year	End of Year
<b>20</b>	Total assets (Part X, line 16) . . . . .	123,167,591	122,892,165
<b>21</b>	Total liabilities (Part X, line 26) . . . . .	81,740,015	75,521,392
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20 . . . . .	41,427,576	47,370,773

**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.

<b>Sign Here</b>	Signature of officer <u>Rafia Siddiqui</u> Type or print name and title VP/CFO	<u>11/16/09</u> Date
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<b>Paid Preparer's Use Only</b>	Preparer's signature ▶ Firm's name (or yours if self-employed), address, and ZIP + 4 ▶	Date Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions) EIN ▶ Phone no. ▶
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May the IRS discuss this return with the preparer shown above? (see instructions) . . . . .  Yes  No

**Part III Statement of Program Service Accomplishments** (see instructions)

1 Briefly describe the organization's mission:

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.....  
.....

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 24,894,177 including grants of \$ 0 ) (Revenue \$ 24,146,000 )  
The Sport & Fitness Division runs a variety of athletic facilities for community use. These facilities include athletic clubs, golf courses, swimming pools, tennis courts, an ice rink, a sports park, and other athletic facilities.

4b (Code: ) (Expenses \$ 10,972,529 including grants of \$ 0 ) (Revenue \$ 460,000 )  
The Open Space Division maintains community tot lots, pathways, parks, lakes, a RV Storage lot, and provides landscaping and mowing of these areas for community use.

4c (Code: ) (Expenses \$ 9,176,102 including grants of \$ 2,634,091 ) (Revenue \$ 3,660,000 )  
The Community Services Division operates school age services programs, a volunteer center, day camps, an art center, a teen center, and other programs and facilities for community use.

4d Other program services. (Describe in Schedule O.)  
(Expenses \$ 724,691 including grants of \$ 0 ) (Revenue \$ 4,000 )

4e Total program service expenses ▶ \$ 45,767,499 (Must equal Part IX, Line 25, column (B).)

**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? . . . . .	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 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .		
5 <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III . . . . .		X
6 Did the organization maintain any donor advised funds or any accounts where 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; 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 hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable . . . . .	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .	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 U.S.? . . . . .		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I . . . . .		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II . . . . .		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III . . . . .		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I . . . . .		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .	X	
22 Did the organization report more than \$5,000 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, questions 3, 4, or 5? 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 questions 24b-24d and complete Schedule K. If "No," go to question 25 . . . . .		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		X
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? . . . . .		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		X
25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> 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 Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I . . . . .		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? 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, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III . . . . .		X

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		X
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>	X	
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . . . .</i>		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		X
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 1a through 12b regarding IRS filings and tax compliance.

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Table with 11 rows of questions (1a-11) and columns for Yes/No. Includes sub-questions 1a, 1b, 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9a, 9b, 10, 11.

Section B. Policies

Table with 12 rows of questions (12a-16b) and columns for Yes/No. Includes sub-questions 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed MD
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: Columbia Association 410-715-3000
10221 Wincopin Cir Ste 100, Columbia, MD 21044-3410

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- 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 the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
Pearl Atkinson-Stewart Director	10.	X					773	0	0	
Miles Coffman Director	10.	X					731	0	0	
Evan Coren Director	13.	X					632	0	0	
Michael Cornell Director	16.	X					731	0	0	
Cynthia A.S.H. Coyle Director	30.	X					931	0	0	
Henry F. Dagenals Director	12.	X					0	0	0	
Alex Hekimian Director	35.	X					0	0	0	
Philip W. Kirsch Director	12.	X					0	0	0	
Tom O'Connor Director	22.	X					1,068	0	0	
Suzanne Waller Director	18.	X					0	0	0	
Maggie Brown President	45.	X		X			226,568	0	13,294	
Rafia Siddiqui Vice President & Chief Financial Officer	45.			X			187,331	0	22,753	
Charles Rhodehamel Vice President & Secretary	45.			X			143,393	0	20,803	
Robert F. Goldman Vice President	45.			X			186,039	0	18,121	
Paul Papagilka Treasurer	45.			X			133,356	0	24,583	
Susan Krabbe Assistant Secretary	45.			X			110,532	0	6,609	
Don Van Deusen Assistant Secretary	45.			X			82,926	0	15,121	

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(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			
Sheri Fanaroff General Counsel	45.					X		168,258	0	29,769
Garthen Leslie CIO	45.					X		141,840	0	10,609
Steven Sattler Director of Marketing	45.					X		133,138	0	8,002
Michelle Miller Director of Community Services	45.					X		127,201	0	12,365
Robert Bellamy Director of Operations	45.					X		116,456	0	24,779
Carolyn J. Lovelace Assistant Secretary	45.						X	104,806	0	12,107
	0.							0	0	0
	0.							0	0	0
	0.							0	0	0
	0.							0	0	0
	0.							0	0	0
	0.							0	0	0
	0.							0	0	0
	0.							0	0	0
<b>1b Total</b>								1,866,710	0	218,915

**2** Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization **▶** 19

	Yes	No
<b>3</b> Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	X	
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
DLA Piper US LLP PO Box 75190 Baltimore MD 21275	Legal	399,931
Miles & Stockbridge P.C. 10490 Little Patuxent Parkway Columbia MD 21042	Legal	193,950
Charles E. Grey 8488 Byrd Road Pasadena MD 21122	Professional Consulting	143,639
Anchor QEA 1423 3rd Avenue; Suite 300 Seattle WA 98101	Engineering	125,547
		0

**2** Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization **▶** 4

<b>Part VIII Statement of Revenue</b>				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b> 0					
	<b>b</b>	Membership dues . . . . .	<b>1b</b> 31,108,938					
	<b>c</b>	Fundraising events . . . . .	<b>1c</b> 0					
	<b>d</b>	Related organizations . . . . .	<b>1d</b> 0					
	<b>e</b>	Government grants (contributions) . . . . .	<b>1e</b> 245,385					
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b> 23,232					
	<b>g</b>	Noncash contributions included in lines 1a-1f: \$ . . . . .	0					
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .	▶	31,377,555				
	<b>Program Service Revenue</b>	<b>2a</b>	Membership Income . . . . .	Business Code 713940	16,887,572	16,887,572		
<b>b</b>		Fees for Community Programs . . . . .	900099	6,650,236	6,650,236			
<b>c</b>		Tuition and Enrollment . . . . .	624410	3,394,451	3,394,451			
<b>d</b>		Other Program Services . . . . .	423300	76,101	65,621	10,480		
<b>e</b>		. . . . .		0				
<b>f</b>		All other program service revenue . . . . .		0				
<b>g</b>		<b>Total.</b> Add lines 2a-2f . . . . .	▶	27,008,360				
<b>Other Revenue</b>		<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .	▶	438,069			
	<b>4</b>	Income from investment of tax-exempt bond proceeds . . . . .	▶	0				
	<b>5</b>	Royalties . . . . .	▶	0				
	<b>6a</b>	Gross Rents . . . . .	(i) Real	230,132				
			(ii) Personal					
			Less: rental expenses . . . . .					
			c Rental income or (loss) . . . . .	230,132	0			
	<b>d</b>	Net rental income or (loss) . . . . .	▶	230,132				
	<b>7a</b>	Gross amount from sales of assets other than inventory . . . . .	(i) Securities	0	33,287			
			(ii) Other					
			Less: cost or other basis and sales expenses . . . . .	0	181,772			
			c Gain or (loss) . . . . .	0	-148,485			
	<b>d</b>	Net gain or (loss) . . . . .	▶	-148,485				
	<b>8a</b>	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			
<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .	a	0					
		b	Less: direct expenses . . . . .	b	0			
		c	Net income or (loss) from gaming activities . . . . .	▶	0			
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .	a	897,233					
		b	Less: cost of goods sold . . . . .	b	624,216			
		c	Net income or (loss) from sales of inventory . . . . .	▶	273,017			
<b>Miscellaneous Revenue</b>			<b>Business Code</b>					
<b>11a</b>	. . . . .		0					
<b>b</b>	. . . . .		0					
<b>c</b>	. . . . .		0					
<b>d</b>	All other revenue . . . . .		0					
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .	▶	0					
<b>12</b>	<b>Total Revenue.</b> Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . .	▶	59,178,648	26,997,880	10,480	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) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . . . .	2,619,092	2,619,092		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 . . . . .	15,000	15,000		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. 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 . . . . .	1,199,192	438,885	760,307	
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 . . . . .	17,368,892	15,083,189	2,285,703	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	774,475	608,884	165,591	
9 Other employee benefits . . . . .	1,811,675	1,522,286	289,389	
10 Payroll taxes . . . . .	1,469,464	1,261,814	207,650	
11 Fees for services (non-employees):				
a Management . . . . .	0			
b Legal . . . . .	539,043	191,102	347,941	
c Accounting . . . . .	32,700		32,700	
d Lobbying . . . . .	93,056		93,056	
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees . . . . .	0			
g Other . . . . .	1,754,231	1,433,642	320,589	
12 Advertising and promotion . . . . .	399,728	388,850	10,878	
13 Office expenses . . . . .	2,985,988	2,631,914	354,074	
14 Information technology . . . . .	551,611	122,098	429,513	
15 Royalties . . . . .	0			
16 Occupancy . . . . .	6,688,503	5,830,197	858,306	
17 Travel . . . . .	166,844	125,692	41,152	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19 Conferences, conventions, and meetings . . . . .	196,555	135,478	61,077	
20 Interest . . . . .	3,923,335	3,481,558	441,777	
21 Payments to affiliates . . . . .	0	0		0
22 Depreciation, depletion, and amortization . . . . .	7,346,542	6,815,382	531,160	0
23 Insurance . . . . .	1,144,912	1,047,728	97,184	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a Vehicle Maintenance	793,020	791,064	1,956	
b Open Space/Golf Course Materials and Maintenance	439,054	439,054		
c Miscellaneous Other Costs/Expenses	891,738	784,590	107,148	
d	0			
e	0			
f All other expenses	0			
25 <b>Total functional expenses.</b> Add lines 1 through 24f	53,204,650	45,767,499	7,437,151	0
26 <b>Joint Costs.</b> Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation . . . . .				

Part X Balance Sheet

Table with columns (A) Beginning of year, (B) End of year. Rows include Assets (1-16) and Liabilities (17-26). Total assets: 122,892,165. Total liabilities: 75,521,392.

Part XI Financial Statements and Reporting

Table with columns Yes, No. Rows include: 1 Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other; 2a Were the organization's financial statements compiled or reviewed by an independent accountant?; 2b Were the organization's financial statements audited by an independent accountant?; 2c If "Yes" to lines 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?; 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?; 3b If "Yes," did the organization undergo the required audit or audits?

**Part III, Line 4d (990) - Program Service Accomplishments**

(Code: \_\_\_\_\_) (Expenses \$ 724,691 including grants of \$ 0.) (Revenue \$ 4,000.)

The Communications & Marketing Division 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.

(Code: \_\_\_\_\_) (Expenses \$ 0 including grants of \$ 0.) (Revenue \$ 0.)

(Code: \_\_\_\_\_) (Expenses \$ 0 including grants of \$ 0.) (Revenue \$ 0.)

(Code: \_\_\_\_\_) (Expenses \$ 0 including grants of \$ 0.) (Revenue \$ 0.)

(Code: \_\_\_\_\_) (Expenses \$ 0 including grants of \$ 0.) (Revenue \$ 0.)

**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, 990-EZ, and 990-PF.

OMB No. 1545-0047

**2008**

Name of the organization

Employer identification number

Columbia Association, Inc.

52-0823992

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.)

**General Rule**

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) . . . . . ▶ \$ .....

**Caution.** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. These instructions will be issued separately.

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

(HTA)

Name of organization Columbia Association, Inc.	Employer identification number 52-0823992
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**Part I Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	Howard County Director of Finance  PO Box 3427 Ellicott City MD 21043 Foreign State or Province: Foreign Country:	\$ 244,785	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	The Horizon Foundation  10805 Hickory Ridge Road Columbia MD 21044 Foreign State or Province: Foreign Country:	\$ 13,750	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	Columbia Foundation  10227 Wincopin Circle Columbia MD 21044 Foreign State or Province: Foreign Country:	\$ 5,042	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	    Foreign State or Province: Foreign Country:	\$ 0	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	    Foreign State or Province: Foreign Country:	\$ 0	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	    Foreign State or Province: Foreign Country:	\$ 0	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization Columbia Association, Inc.	Employer identification number 52-0823992
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**Part III** *Exclusively* religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ 0

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
1	..... ..... .....	..... ..... .....	..... ..... .....

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
..... ..... ..... For. Prov. Country	..... ..... .....

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
2	..... ..... .....	..... ..... .....	..... ..... .....

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
..... ..... ..... For. Prov. Country	..... ..... .....

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
3	..... ..... .....	..... ..... .....	..... ..... .....

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
..... ..... ..... For. Prov. Country	..... ..... .....

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
.....	..... ..... .....	..... ..... .....	..... ..... .....

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
..... ..... ..... For. Prov. Country	..... ..... .....

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

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" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include Total number at end of year, Aggregate contributions, Aggregate grants, Aggregate value, and two questions about donor information.

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Multiple choice and table questions regarding conservation easements. Includes questions about purpose, acreage, and monitoring. Includes a table for 'Held at the End of the Year' with rows 2a, 2b, 2c, 2d.

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

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

Questions 1a, 1b, and 2 regarding reporting of art and historical treasures. Includes sub-questions (i) and (ii) for revenues and assets.

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

3 Using the organization's 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, b Scholarly research, c Preservation for future generations, d Loan or exchange programs, e Other

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

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 Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to 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 XIV and complete the following table:

Table with 2 columns: Description, Amount. Rows: 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance.

2a Did the organization include an amount on Form 990, Part X, line 21? Yes X No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 1a-1g (Beginning of year balance, Contributions, Investment earnings or losses, Grants or scholarships, Other expenditures for facilities and programs, Administrative expenses, End of year balance).

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment %
b Permanent endowment %
c Term endowment %

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

Table with 3 columns: Description, Yes, No. Rows: 3a(i) unrelated organizations, 3a(ii) related organizations, 3b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Table with 5 columns: Description of investment, (a) Cost or other basis (Investment), (b) Cost or other basis (other), (c) Depreciation, (d) Book value. Rows: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other.

Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).) 97,231,504



**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12) . . . . .	1	59,178,648
2	Total expenses (Form 990, Part IX, column (A), line 25) . . . . .	2	53,204,650
3	Excess or (deficit) for the year. Subtract line 2 from line 1 . . . . .	3	5,973,998
4	Net unrealized gains (losses) on investments . . . . .	4	-30,801
5	Donated services and use of facilities . . . . .	5	
6	Investment expenses . . . . .	6	
7	Prior period adjustments . . . . .	7	
8	Other (Describe in Part XIV) . . . . .	8	27
9	Total adjustments (net). Add lines 4-8 . . . . .	9	-30,774
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9 . . . . .	10	5,943,224

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements . . . . .	1	59,786,000
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments . . . . .	2a	-30,801
b	Donated services and use of facilities . . . . .	2b	14,049
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIV) . . . . .	2d	-112
e	Add lines 2a through 2d . . . . .	2e	-16,864
3	Subtract line 2e from line 1 . . . . .	3	59,802,864
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 XIV) . . . . .	4b	-624,216
c	Add lines 4a and 4b . . . . .	4c	-624,216
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.) . . . . .	5	59,178,648

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements . . . . .	1	53,843,000
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities . . . . .	2a	14,049
b	Prior year adjustments . . . . .	2b	
c	Losses reported on Form 990, Part IX, line 25 . . . . .	2c	
d	Other (Describe in Part XIV) . . . . .	2d	624,301
e	Add lines 2a through 2d . . . . .	2e	638,350
3	Subtract line 2e from line 1 . . . . .	3	53,204,650
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 XIV) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	0
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.) . . . . .	5	53,204,650

**Part XIV Supplemental Information**

Complete this part to 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; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

Part XI Line 8 Rounding -----

Part XII Line 2d Rounding -----

Part XII Line 4b Cost of Sales -----

Part XIII Line 2d Rounding (85) and Cost of Sales (624,216) -----

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 -----  
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**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 U.S.**

▶ Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.  
▶ Attach to Form 990.

OMB No. 1545-0047

**2008**

**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 Governments and Organizations in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) 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
Dorsey's Search Community Assn 4765 Dorsey Hall Drive Ellicott Cit	52-1020415	C4	184,979	0			Conducting day-to-da
Harper's Choice Community Assn 5440 Old Tucker Row Columbia, M	52-0993424	C4	290,535	0			Conducting day-to-da
Hickory Ridge Community Associ 6175 Sunny Spring Columbia, M	52-1145609	C4	186,087	0			Conducting day-to-da
Kings Contrivance Community As 7251 Eden Brook Drive Columbia	52-1183017	C4	172,112	0			Conducting day-to-da
Long Reach Community Associati 8775 Cloudleap Court Columbia, M	23-7165259	C4	283,090	0			Conducting day-to-da
Oakland Mills Community Associa 5851 Robert Oliver Place Columbi	23-7350490	C4	298,420	0			Conducting day-to-da
Owen Brown Community Associati 6800 Cradlerock Way Columbia, M	52-1020415	C4	250,690	0			Conducting day-to-da
River Hill Community Association 6020 Daybreak Circle Clarksville,	52-1821283	C4	198,878	0			Conducting day-to-da
Town Center Community Associati 5430 Vantage Point Road Columbi	52-1002415	C4	183,462	0			Conducting day-to-da
Wild Lake Community Associatio 10451 Twin Rivers Road Columbi	52-0997150	C4	259,339	0			Conducting day-to-da
Columbia Foundation 10227 Wincopin Circle Columbia,	52-0937644	C3	155,000	0			Promote the social we
Columbia Festival of the Arts 5575 Sterrett Place Columbia, M	52-1599803	C3	95,000	0			Promote the social we

2 Enter total number of section 501(c)(3) and government organizations  3

3 Enter total number of other organizations  13





**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

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

**2008**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

**Open to Public Inspection**

Name of the organization Columbia Association, Inc.	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 in 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 (e.g., maid, chauffeur, chef) |

**b** If line 1a is 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 officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? . . . . .

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- |  |   |
|--|---|
| <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 in Form 990, Part VII, Section A, line 1a:

- |  |           |   |   |
|--|-----------|---|---|
| <b>a</b> Receive a severance payment or change of control payment? . . . . .                             | <b>4a</b> | X |   |
| <b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . . | <b>4b</b> |   | X |
| <b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement? . . . . .    | <b>4c</b> |   | X |

**Only 501(c)(3) and 501(c)(4) organizations must complete lines 5–8.**

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

- |  |           |  |   |
|--|-----------|--|---|
| <b>a</b> The organization? . . . . .         | <b>5a</b> |  | X |
| <b>b</b> Any related organization? . . . . . | <b>5b</b> |  | X |

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

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

- |  |           |  |   |
|--|-----------|--|---|
| <b>a</b> The organization? . . . . .         | <b>6a</b> |  | X |
| <b>b</b> Any related organization? . . . . . | <b>6b</b> |  | X |

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

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

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

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>	X	
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X

**Part I Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in 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 are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
Maggie Brown	(i) 199,747 (ii) 0	26,821 0	0 0	13,294 0	1,757 0	241,619 0	0 0
Rafia Siddiqui	(i) 172,434 (ii) 0	14,897 0	0 0	11,295 0	13,253 0	211,879 0	0 0
Charles Rhodehamel	(i) 132,104 (ii) 0	11,289 0	0 0	8,734 0	14,155 0	166,282 0	0 0
Robert F. Goldman	(i) 170,413 (ii) 0	15,626 0	0 0	11,172 0	8,612 0	205,823 0	0 0
Paul Papagjika	(i) 121,908 (ii) 0	11,448 0	0 0	8,259 0	19,649 0	161,264 0	0 0
Sheri Fanaroff	(i) 153,558 (ii) 0	14,700 0	0 0	10,414 0	20,898 0	199,570 0	0 0
Garthen Leslie	(i) 65,805 (ii) 0	0 0	76,035 0	5,039 0	6,446 0	153,325 0	0 0
Carolyn J. Lovelace	(i) 98,241 (ii) 0	6,565 0	0 0	5,830 0	7,762 0	118,398 0	0 0
	(i) 0 (ii) 0	0 0	0 0	0 0	0 0	0 0	0 0
	(i) 0 (ii) 0	0 0	0 0	0 0	0 0	0 0	0 0
	(i) 0 (ii) 0	0 0	0 0	0 0	0 0	0 0	0 0
	(i) 0 (ii) 0	0 0	0 0	0 0	0 0	0 0	0 0
	(i) 0 (ii) 0	0 0	0 0	0 0	0 0	0 0	0 0
	(i) 0 (ii) 0	0 0	0 0	0 0	0 0	0 0	0 0
	(i) 0 (ii) 0	0 0	0 0	0 0	0 0	0 0	0 0
	(i) 0 (ii) 0	0 0	0 0	0 0	0 0	0 0	0 0
	(i) 0 (ii) 0	0 0	0 0	0 0	0 0	0 0	0 0
	(i) 0 (ii) 0	0 0	0 0	0 0	0 0	0 0	0 0
	(i) 0 (ii) 0	0 0	0 0	0 0	0 0	0 0	0 0



**SCHEDULE L**  
(Form 990 or 990-EZ)

**Transactions With Interested Persons**

OMB No. 1545-0047

**2008**

**Open To Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.  
▶ To be completed by organizations that answered  
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,  
or Form 990-EZ, Part V, line 38a or 40b.

Name of the organization

Employer identification number

Columbia Association, Inc.

52-0823992

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

- 2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ \$ \_\_\_\_\_
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
			0	0						
			0	0						
			0	0						
			0	0						
			0	0						
			0	0						
			0	0						
<b>Total</b> . . . . . ▶				\$	0					

**Part III Grants or Assistance Benefitting Interested Persons.**

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

**Part IV Business Transactions Involving Interested Persons.**

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
Brenda DeCesare	Spouse of Officer, Robert	73,133	Employment		X
		0			
		0			
		0			
		0			
		0			

**SCHEDULE O  
(Form 990)**

**Supplemental Information to Form 990**

OMB No. 1545-0047

**2008**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.**

Name of the organization

Employer identification number

Columbia Association, Inc.

52-0823992

Form 990 Part III Line 4d The Communications and Marketing Division informs CA residents about the activities and financial information of the organization and the Board as well as educate residents about Columbia's vision, history, and purpose.

Form 990 Part VI Section A Line 10 The 990 is presented to the Audit Committee and accepted by the Board.

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.