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Form **990**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.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013Open to Public
Inspection**A** For the 2013 calendar year, or tax year beginning

and ending

B Check if applicable

- ☐ Address change
☒ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization**COLUMBUS ASSOCIATION OF REALTORS**

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)

2700 AIRPORT DRIVE

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

COLUMBUS, OH 43219**F** Name and address of principal officer: **STANLEY E. COLLINS****2700 AIRPORT DRIVE, COLUMBUS, OH 43219****D** Employer identification number**31-4154020****E** Telephone number**614-475-4000****G** Gross receipts \$**3,764,903.****H(a)** Is this a group return

for subordinates?

☐ Yes☒ No**H(b)** Are all subordinates included?☐ Yes☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (6) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.COLUMBUSREALTORS.COM****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1908****M** State of legal domicile: **OH****Part I Summary****1** Briefly describe the organization's mission or most significant activities: **SEE SCHEDULE O****2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.**3** Number of voting members of the governing body (Part VI, line 1a)**3** **20****4** Number of independent voting members of the governing body (Part VI, line 1b)**4** **20****5** Total number of individuals employed in calendar year 2013 (Part V, line 2a)**5** **22****6** Total number of volunteers (estimate if necessary)**6** **757****7a** Total unrelated business revenue from Part VIII, column (C), line 12**7a** **230,351.****b** Net unrelated business taxable income from Form 990-T, line 34**7b** **-128,606.****8** Contributions and grants (Part VIII, line 1b)

Prior Year

Current Year

4,380.**12,340.****9** Program service revenue (Part VIII, line 2b)**2,831,711.****3,129,387.****10** Investment income (Part VIII, column (A), lines 3-4, and 7d)**54,011.****53,309.****11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)**297,501.****322,817.****12** Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)**3,187,603.****3,517,853.****13** Grants and similar amounts paid (Part IX, column (A), lines 1-3)**43,000.****43,000.****14** Benefits paid to or for members (Part IX, column (A), line 4)**0.****0.****15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)**823,562.****859,134.****16a** Professional fundraising fees (Part IX, column (A), line 11e)**0.****0.****b** Total fundraising expenses (Part IX, column (D), line 25) ▶ **0.****17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)**2,440,365.****2,573,940.****18** Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)**3,306,927.****3,476,074.****19** Revenue less expenses. Subtract line 18 from line 12**-119,324.****41,779.****20** Total assets (Part X, line 16)

Beginning of Current Year

End of Year

6,198,008.**6,463,256.****21** Total liabilities (Part X, line 26)**2,380,324.****2,599,407.****22** Net assets or fund balances. Subtract line 21 from line 20**3,817,684.****3,863,849.****Part II Signature Block**

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

Sign Here

Signature of officer

5/8/14
Date**STANLEY E. COLLINS, CEO**

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

MARY ELIZABETH WRIGHT

Preparer's signature

Date

04/28/14Check if self-employed ☐

PTIN

P00099212

Firm's name ▶

REA & ASSOCIATES, INC.

Firm's EIN ▶

34-1310124

Firm's address ▶

**941 STEUBENVILLE AVE., P.O. BOX 820
CAMBRIDGE, OH 43725-0820**Phone no. (740) **432-5658**

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

☒ Yes☐ NoSCANNED JUN 04 2014
Activities & Governance

Expenses

Net Assets or Fund Balances

Part III Statement of Program Service Accomplishments

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

☒ X

- 1 Briefly describe the organization's mission:

SEE SCHEDULE O

- 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 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 \$ _____ including grants of \$ _____) (Revenue \$ _____)

EDUCATION - A FULL SERVICE BOARD, THE COLUMBUS ASSOCIATION OF REALTORS OFFERS REALTORS A WIDE VARIETY OF CONTINUING EDUCATION COURSES, BOTH RESIDENTIAL AND COMMERCIAL, COMPUTER TRAINING CLASSES ON TOPICS INCLUDING THE MLS SOFTWARE, COLUMBUS ASSOCIATION OF REALTORS TEMPO, AS WELL AS SEMINARS, LECTURES AND ROUNDTABLE PROGRAMS.

4b (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

COMMITTEES & EVENTS - REALTORS ARE INVITED TO PARTICIPATE IN THE MORE THAN 30 COMMITTEES AT THE BOARD OR ONE OF THE MANY SPECIAL PROGRAMS PRODUCED BY THE COLUMBUS ASSOCIATION OF REALTORS, SUCH AS FORECAST NIGHT (JANUARY), AWARDS NIGHT (APRIL), OR THE COLUMBUS ASSOCIATION OF REALTORS PRESIDENT'S BALL (DECEMBER).

4c (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

SUPPORT SERVICES & BENEFITS - PROVIDE ACCESS TO PROGRAMS AND SERVICES REAL ESTATE PROFESSIONALS NEED TO SUCCEED AND TO RECOGNIZE CENTRAL OHIO REAL ESTATE PROFESSIONALS FOR A NUMBER OF NOTEWORTHY ACTIVITIES INCLUDING INDUSTRY AS WELL AS COMMUNITY INVOLVEMENT.

- 4d Other program services (Describe in Schedule O.)

(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

- 4e Total program service expenses

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)? <i>If "Yes," complete Schedule A</i>		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? <i>If "Yes," complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i>		
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? <i>If "Yes," complete Schedule C, Part III</i>		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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>	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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		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)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I</i>		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? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i>		

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Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34 X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b X	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	38 X	

Note. All Form 990 filers are required to complete Schedule O

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Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 34		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	
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 22		
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 in 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 Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
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	X	
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 and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9a		
b Did the 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 in Schedule O	14b		

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

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

☒**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	20	
1b Enter the number of voting members included in line 1a, above, who are independent	20	
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?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?	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?	X	
7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		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?		X
10b 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?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b 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	X	
12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?		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?		
15a The organization's CEO, Executive Director, or top management official	X	
15b Other officers or key employees of the organization		X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b 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?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NONE**

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

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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **STANLEY E. COLLINS, CEO - (614) 475-4000**
2700 AIRPORT DRIVE, COLUMBUS, OH 43219

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

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below 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) CHRIS PEDON PRESIDENT	6.00	X		X				0.	0.	0.
(2) MILT LUSTNAUER PRESIDENT-ELECT	4.00	X		X				0.	0.	0.
(3) KATHY SHIFLET TREASURER	2.00	X		X				0.	0.	0.
(4) JOHN ROYER SECRETARY	2.00	X		X				0.	0.	0.
(5) JAMES CORIDAN DIRECTOR	1.00	X						0.	0.	0.
(6) PATTI BROWN-WRIGHT DIRECTOR	1.00	X						0.	0.	0.
(7) BOB CASE DIRECTOR	1.00	X						0.	0.	0.
(8) LYNN COOK DIRECTOR	1.00	X						0.	0.	0.
(9) GARY FRANCIS DIRECTOR	1.00	X						0.	0.	0.
(10) MELISSA FRIERMOOD DIRECTOR	1.00	X						0.	0.	0.
(11) MATTHEW GREGORY DIRECTOR	1.00	X						0.	0.	0.
(12) TEDDY GRIFFIN DIRECTOR	1.00	X						0.	0.	0.
(13) MICHAEL JONES DIRECTOR	1.00	X						0.	0.	0.
(14) GRETCHEN MCKAY DIRECTOR	1.00	X						0.	0.	0.
(15) STACY MCVEY DIRECTOR	1.00	X						0.	0.	0.
(16) MICHAEL NACERINO DIRECTOR	1.00	X						0.	0.	0.
(17) MARK SULLIVAN DIRECTOR	1.00	X						0.	0.	0.

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 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			
(18) LINDA WHITING DIRECTOR	1.00	X						0.	0.	0.
(19) JEFFREY WOO DIRECTOR	1.00	X						0.	0.	0.
(20) STANLEY COLLINS CEO	40.00			X				80,612.	80,612.	20,714.
1b Sub-total								80,612.	80,612.	20,714.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								80,612.	80,612.	20,714.

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 **0**

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

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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 **0**

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	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	12,340.			
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		12,340.			
	Program Service Revenue	2 a <u>MEMBERSHIP DUES AND FE</u>	Business Code 900099	2,814,994.	2,814,994.	
b <u>OTHER EXEMPT FUNCTION</u>		900099	70,407.	70,407.		
c <u>SUBSCRIPTION INCOME</u>		511120	65,093.	65,093.		
d <u>TRADE SHOW INCOME</u>		900099	52,020.		52,020.	
e <u>CONTINUING EDUCATION</u>		900099	42,534.	42,534.		
f All other program service revenue		900099	84,339.	84,339.		
g Total. Add lines 2a-2f			3,129,387.			
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)		52,666.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties		57,513.			57,513.
	6 a Gross rents	(i) Real 132,313.				
	b Less: rental expenses	108,702.				
	c Rental income or (loss)	23,611.				
	d Net rental income or (loss)		23,611.		21,942.	1,669.
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other 643.				
	b Less: cost or other basis and sales expenses	0.				
	c Gain or (loss)	643.				
	d Net gain or (loss)		643.			643.
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19	a				
b Less: direct expenses	b					
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a	171,632.				
b Less: cost of goods sold	b	138,348.				
c Net income or (loss) from sales of inventory		33,284.	33,284.			
Miscellaneous Revenue	11 a <u>MEMBER SERVICE CENTER</u>	Business Code 561439	158,747.		158,747.	
	b <u>ADVERTISING</u>	900004	49,662.		49,662.	
	c					
	d All other revenue					
	e Total. Add lines 11a-11d		208,409.			
	12 Total revenue. See instructions.		3,517,853.	3,110,651.	230,351.	164,511.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	43,000.			
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	90,969.			
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	563,918.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	29,702.			
9 Other employee benefits	121,342.			
10 Payroll taxes	53,203.			
11 Fees for services (non-employees):				
a Management				
b Legal	36,080.			
c Accounting	18,190.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	3,804.			
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	111,843.			
14 Information technology				
15 Royalties				
16 Occupancy	140,245.			
17 Travel	112,912.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	130,615.			
20 Interest				
21 Payments to affiliates	1,584,280.			
22 Depreciation, depletion, and amortization	53,313.			
23 Insurance	8,337.			
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PUBLIC RELATIONS	91,579.			
b PRINTING AND PHOTOGRAPH	58,480.			
c PRESIDENT'S BALL EXPENS	53,713.			
d BANK SERVICE CHARGES	33,875.			
e All other expenses	136,674.			
25 Total functional expenses. Add lines 1 through 24e	3,476,074.			
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 ☒ 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	1,197.	1	1,197.
	2 Savings and temporary cash investments	3,008,978.	2	3,222,109.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	111,107.	4	127,591.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	48,246.	8	77,377.
	9 Prepaid expenses and deferred charges	29,740.	9	45,838.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,843,465.		
	b Less: accumulated depreciation	10b 1,563,891.	10c 1,322,411.	1,279,574.
	11 Investments - publicly traded securities	436,010.	11	471,389.
	12 Investments - other securities. See Part IV, line 11	1,225,047.	12	1,223,763.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	15,272.	15	14,418.
16 Total assets. Add lines 1 through 15 (must equal line 34)	6,198,008.	16	6,463,256.	
Liabilities	17 Accounts payable and accrued expenses	182,103.	17	168,523.
	18 Grants payable		18	
	19 Deferred revenue	2,198,221.	19	2,430,884.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	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		25	
	26 Total liabilities. Add lines 17 through 25	2,380,324.	26	2,599,407.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	3,792,157.	27	3,836,121.
	28 Temporarily restricted net assets	25,527.	28	27,728.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	3,817,684.	33	3,863,849.
34 Total liabilities and net assets/fund balances	6,198,008.	34	6,463,256.	

Form 990 (2013)

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	3,517,853.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,476,074.
3	Revenue less expenses. Subtract line 2 from line 1	3	41,779.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,817,684.
5	Net unrealized gains (losses) on investments	5	6,954.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-2,568.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,863,849.

Part XII Financial Statements and Reporting

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

☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2013)

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization

COLUMBUS ASSOCIATION OF REALTORS

Employer identification number

31-4154020

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate 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" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an 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.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, 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? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, 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)? ☐ Yes ☐ 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in 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 are a significant use of its collection items

(check all that apply):

a ☐ Public exhibitiond ☐ Loan or exchange programsb ☐ Scholarly researche ☐ 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" 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 XIII and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes☐ Nob If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐**Part V Endowment Funds.** Complete if the organization answered "Yes" to 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	25,527.	27,090.	34,365.	39,261.	20,362.
b Contributions	12,340.	5,346.	19,300.	36,314.	39,087.
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs	10,139.	6,909.	26,575.	41,210.	20,188.
f Administrative expenses					
g End of year balance	27,728.	25,527.	27,090.	34,365.	39,261.

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

a Board designated or quasi-endowment ☐ %b Permanent endowment ☐ %c Temporarily restricted endowment ☒ 100.00 %

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

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

(i) unrelated organizations

(ii) related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to 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		116,537.		116,537.
b Buildings		1,875,102.	873,512.	1,001,590.
c Leasehold improvements		172,110.	113,172.	58,938.
d Equipment		679,716.	577,207.	102,509.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,279,574.

Schedule D (Form 990) 2013

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to 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		
(2) Closely-held equity interests	1,223,763.	END-OF-YEAR MARKET VALUE
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	1,223,763.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to 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. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" to 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.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" to 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	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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

Schedule D (Form 990) 2013

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

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

1	Total revenue, gains, and other support per audited financial statements	1	2,952,827.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	6,311.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	108,734.
e	Add lines 2a through 2d	2e	115,045.
3	Subtract line 2e from line 1	3	2,837,782.
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	680,071.
c	Add lines 4a and 4b	4c	680,071.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,517,853.

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

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

1	Total expenses and losses per audited financial statements	1	2,903,926.
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	-404,144.
e	Add lines 2a through 2d	2e	-404,144.
3	Subtract line 2e from line 1	3	3,308,070.
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	168,004.
c	Add lines 4a and 4b	4c	168,004.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	3,476,074.

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 V, LINE 4:

EXPLANATION: COLUMBUS ASSOCIATION OF REALTORS IS A DONOR TO AN ENDOWMENT FUND, WHICH IS HELD BY AND REPORTED AS AN ASSET OF THE COLUMBUS FOUNDATION. THE ORGANIZATION IS UNABLE TO RECEIVE FUNDS FROM THE ENDOWMENT FUND; HOWEVER, THEY ARE ABLE TO HELP DIRECT THE USES OF THE FUND THROUGH THE COLUMBUS ASSOCIATION OF REALTORS FOUNDATION ADVISORY BOARD. DURING THE YEARS ENDED DECEMBER 31, 2013 AND 2012, THE ORGANIZATION HAD NOT RECOGNIZED INCOME FROM THE ENDOWMENT. THE VALUE OF THE FUND WAS \$332,582 AND \$317,912 AS OF DECEMBER 31, 2013 AND 2012, RESPECTIVELY.

THE ORGANIZATION HAS SIX SEPARATE FUNDS FOR SIX DISTINCT PURPOSES. THESE FUNDS INCLUDE THE AFFORDABLE HOUSING FUND, THE BUILDER REALTOR FUND, THE

Part XIII Supplemental Information (continued)

POST LICENSE GRANT FUND, THE YOUNG PROFESSIONALS NETWORK FUND, COMMERCIAL INVESTMENT DIVISION AND NATIONAL ASSOCIATION OF REALTORS FORECLOSURE FUND.

AFFORDABLE HOUSING FUND - THE PRIMARY PURPOSE OF THE AFFORDABLE HOUSING FUND IS TO PAY FOR THE SUPERSUNDAY AFFORDABLE HOUSING OPEN HOUSE EVENT. THIS EVENT IS HELD SEMIANNUALLY AND IS FUNDED THROUGH PARTICIPANT FEES AND CONTRIBUTIONS FROM LENDERS.

BUILDER REALTOR FUND - THE PRIMARY PURPOSE OF THE BUILDER REALTOR FUND IS TO PROVIDE SCHOLARSHIPS FOR STUDENTS WHO ARE PURSUING A REAL-ESTATE EDUCATION DEGREE. THE SCHOLARSHIPS ARE GENERALLY IN THE AMOUNT OF \$500. THE FUND RECEIVES MONIES FROM FEES GENERATED BY BUS TOURS OF NEW BUILD DEVELOPMENTS, WHICH ARE CONDUCTED SEMIANNUALLY, AND FROM THE BUILDERS' PREVIEW SHOW, HELD EACH JANUARY.

POST LICENSE GRANT FUND - THE PRIMARY PURPOSE OF THE POST LICENSE GRANT FUND IS TO PROVIDE MULTICULTURAL, POST-LICENSING ASSISTANCE TO NEW REALTORS. THESE GRANTS ARE \$500 TO HELP WITH START-UP COSTS AND ARE AWARDED SEMIANNUALLY.

YOUNG PROFESSIONALS NETWORK-FUNDS ARE USED TO SPONSOR EVENTS OF THE YOUNG PROFESSIONALS NETWORK FOR REALTORS.

COMMERCIAL INVESTMENT DIVISION-THIS FUND IS USED TO SPONSOR AN AWARDS CEREMONEY TO RECOGNIZE OUTSTANDING REAL ESTATE PROFESSIONALS IN THE REGION.

NATIONAL ASSOCIATION OF REALTORS FORCLOSURE FUND-THIS IS A GRANT FROM THE

Part XIII Supplemental Information (continued)

NATIONAL ASSOCIATION OF REALTORS IN CONNECTION WITH THEIR FORECLOSURE PREVENTION AND RESPONSE PROGRAM. THIS PROGRAM PROVIDES EDUCATIONAL OPPORTUNITIES AND RESOURCES AND BEST PRACTICES RELATED TO FORECLOSURE PREVENTION AND RESPONSE.

PART X, LINE 2:

EXPLANATION: FIN 48 FOOTNOTE:

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES REQUIRED THE ORGANIZATION TO EVALUATE THE LEVEL OF UNCERTAINTY RELATED TO WHETHER TAX POSITIONS TAKEN WILL BE SUSTAINED UPON EXAMINATION. ANY POSITIONS TAKEN THAT DO NOT MEET THE MORE-LIKELY-THAN-NOT THRESHOLD MUST BE QUANTIFIED AND RECORDED AS A LIABILITY FOR UNRECOGNIZED TAX BENEFITS IN THE ACCOMPANYING BALANCE SHEET ALONG WITH ANY ASSOCIATED INTEREST AND PENALTIES THAT WOULD BE PAYABLE TO THE TAXING AUTHORITIES UPON EXAMINATION. INTEREST AND PENALTIES ASSOCIATED WITH UNRECOGNIZED TAX BENEFITS ARE CLASSIFIED AS ADDITIONAL INCOME TAXES IN THE STATEMENT OF INCOME. THE ORGANIZATION BELIEVES THAT NONE OF THE TAX POSITIONS TAKEN WOULD MATERIALLY IMPACT THE FINANCIAL STATEMENTS AND NO SUCH LIABILITIES HAVE BEEN RECORDED.

WITH FEW EXCEPTIONS, THE ORGANIZATION IS NO LONGER SUBJECT TO U.S. FEDERAL, STATE AND LOCAL INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR THE YEARS DECEMBER 31, 2009 AND PRIOR.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

NET INCOME EARNED BY SUBSIDIARIES	32.
RENTAL EXPENSES NETTED WITH RENTAL INCOME ON FORM 990	108,702.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	108,734.

Part XIII Supplemental Information (continued)**PART XI, LINE 4B - OTHER ADJUSTMENTS:****BUILDING EXPENSES NETTED WITH BUILDING INCOME ON F/S, NOT****990** 275,284.**CONTINUING EDUCATION EXPENSES NETTED ON FINANCIAL****STATEMENTS, NOT 990** 85,322.**MEMBER SERVICE CENTER EXPENSES NETTED ON FINANCIAL****STATEMENTS, NOT 990** 202,031.**IN CONTRACT MAGAZINE EXPENSES NETTED ON FINANCIAL****STATEMENTS, NOT 990** 116,791.**RESTRICTED FUNDS INCOME NETTED WITH RESTRICTED FUNDS EXPENSE ON F/S, NOT 99****NET GAIN ON INVESTMENTS** 643.**TOTAL TO SCHEDULE D, PART XI, LINE 4B** 680,071.**PART XII, LINE 2D - OTHER ADJUSTMENTS:****MEMBER SERVICE CENTER EXPENSES NETTED ON FINANCIAL****STATEMENTS, NOT 990** -202,031.**CONTINUING EDUCATION EXPENSES NETTED ON FINANCIAL****STATEMENTS, NOT 990** -85,322.**IN CONTRACT MAGAZINE EXPENSES NETTED ON FINANCIAL****STATEMENTS, NOT 990** -116,791.**TOTAL TO SCHEDULE D, PART XII, LINE 2D** -404,144.**PART XII, LINE 4B - OTHER ADJUSTMENTS:****BUILDING EXPENSES NETTED WITH BUILDING INCOME ON F/S, NOT****990** 275,284.**RESTRICTED FUNDS INCOME NETTED WITH RESTRICTED FUNDS EXPENSE ON F/S, NOT 99****RENTAL EXPENSES NETTED WITH RENTAL INCOME ON FORM 990** -108,702.

Part XIII Supplemental Information *(continued)*

TOTAL TO SCHEDULE D, PART XII, LINE 4B

168,004.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

► Attach to Form 990.

► Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

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Inspection

Name of the organization

COLUMBUS ASSOCIATION OF REALTORS

Employer identification number
31-4154020

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" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COLUMBUS HOUSING PARTNERSHIP, INC. 562 EAST MAIN STREET COLUMBUS, OH 43215	31-1208260	501(C)(3)	0.	28,000.			BUILDING VIBRANT COMMUNITIES
GREATER COLUMBUS CHAMBER OF COMMERCE - 150 SOUTH FRONT STREET, SUITE 200 - COLUMBUS, OH 43215	31-4152950	501(C)(6)	0.	15,000.			BRINGING BUSINESS TO THE COLUMBUS REGION

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

3 Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) (2013)

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to 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 non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

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:

EXPLANATION: THE COLUMBUS ASSOCIATION OF REALTORS MAKES CONTRIBUTIONS TO OTHER NON-PROFIT ORGANIZATIONS WITH PURPOSES SIMILAR TO THE COLUMBUS ASSOCIATION OF REALTORS TO FURTHER THE EXEMPT PURPOSE OF THE COLUMBUS ASSOCIATION OF REALTORS.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No 1545-0047

2013

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

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. ▶ See separate instructions.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

COLUMBUS ASSOCIATION OF REALTORS

Employer identification number

31-4154020

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 checked="" 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 checked="" 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 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 in line 1a?

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

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input 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, 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) and 501(c)(4) organizations must complete lines 5-9.

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:

a The organization?

b Any related organization?

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:

a The organization?

b Any related organization?

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 Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

Yes No

1b

X

2

X

4a

X

4b

X

4c

X

5a

5b

6a

6b

7

8

9

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

Schedule J (Form 990) 2013

Part III Supplemental Information

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

PART I, LINE 1A:

EXPLANATION: UNDER CERTAIN CIRCUMSTANCES, THE COLUMBUS ASSOCIATION OF REALTORS REIMBURSES TRAVEL EXPENSES FOR THE SPOUSES OF THE PRESIDENT,

PRESIDENT ELECT, AND THE CHIEF EXECUTIVE OFFICER. NO AMOUNT IS INCLUDED IN WAGES WHERE TRAVEL REIMBURSEMENTS ARE FOR SPOUSES HAVING A BUSINESS PURPOSES IN CONNECTION WITH THE TRAVEL.

THE BOARD OF DIRECTORS OF THE COLUMBUS ASSOCIATION OF REALTORS APPROVED MEMBERSHIP DUES TO THE ATHLETIC CLUB OF COLUMBUS FOR THE CEO. THIS MEMBERSHIP IS USED FOR BUSINESS PURPOSES, INCLUDING BOARD MEETINGS AND ENTERTAINING INDIVIDUALS WITH WHICH THE ORGANIZATION HAS A BUSINESS PURPOSE. TO THE EXTENT THAT A MEMBERSHIP IS USED FOR PERSONAL PURPOSES, THE RESPECTIVE EMPLOYEE IS REQUIRED TO REIMBURSE THE ORGANIZATION FOR ANY PERSONAL USE OF THE CLUB MEMBERSHIP.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

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Open to Public
Inspection

Name of the organization

COLUMBUS ASSOCIATION OF REALTORS

Employer identification number
31-4154020

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

**EXPLANATION: TO UNITE THOSE ENGAGED IN THE RECOGNIZED BRANCHES OF THE
REAL ESTATE PROFESSION FOR THE PURPOSE OF EXERTING A BENEFICIAL
INFLUENCE UPON THE PROFESSION AS EXPRESSED IN THE CODE OF ETHICS OF THE
NATIONAL ASSOCIATION OF REALTORS.**

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

**EXPLANATION: THE COLUMBUS ASSOCIATION OF REALTORS IS A LOCAL LEVEL,
NOT-FOR-PROFIT TRADE ASSOCIATION. FOUNDED IN 1908, COLUMBUS ASSOCIATION
OF REALTORS IS COMPRISED OF MORE THAN 6,000 REAL ESTATE PROFESSIONALS
ENGAGED IN RESIDENTIAL SALES AND LEASING, COMMERCIAL SALES AND LEASING,
PROPERTY MANAGEMENT, APPRAISAL, CONSULTATION, REAL ESTATE SYNDICATION,
AND LAND DEVELOPMENT. THE TERRITORIAL JURISDICTION OF CAR AS A MEMBER
OF THE NATIONAL ASSOCIATION OF REALTORS IS FAYETTE, FRANKLIN, MADISON,
MORROW, AND PICKAWAY COUNTIES IN OHIO.**

**COLUMBUS ASSOCIATION OF REALTORS PROVIDES LEADERSHIP FOR THE REALTOR
COMMUNITY BY PROTECTING THE INTERESTS OF ITS MEMBERS, PROMOTING THEIR
VALUE TO THE REAL ESTATE CONSUMER, SETTING HIGH STANDARDS FOR
PROFESSIONAL PRACTICE, AND ADVOCATING PRIVATE PROPERTY RIGHTS. ITS
MISSION IS ACCOMPLISHED THROUGH THE ENFORCEMENT OF THE CODE OF ETHICS,
COMMITTEE AND GENERAL MEMBERSHIP MEETINGS, A MONTHLY MAGAZINE PROVIDED
TO THE MEMBERS, OTHER COMMUNICATIONS, AND EDUCATION SEMINARS.**

Name of the organization

COLUMBUS ASSOCIATION OF REALTORS

Employer identification number

31-4154020

FORM 990, PART VI, SECTION A, LINE 6:

EXPLANATION: THE COLUMBUS ASSOCIATION OF REALTORS OFFERS TWO CLASSES OF MEMBERSHIP, REALTOR MEMBERSHIP AND AFFILIATE/SUSTAINING MEMBERSHIP. THERE ARE FOUR TYPES OF REALTOR MEMBERSHIPS, INCLUDING DESIGNATED REALTOR, REALTOR, REALTOR APPRAISER, AND INSTITUTE AFFILIATE. THE REALTOR MEMBERSHIP IS LIMITED TO INDIVIDUALS WHO HAVE A REAL ESTATE LICENSE OR APPRAISER LICENSES. THERE ARE THREE TYPES OF AFFILIATE/SUSTAINING MEMBERSHIPS, INCLUDING CORPORATE AFFILIATE, INDIVIDUAL AFFILIATE, AND SUSTAINING. THE AFFILIATE/SUSTAINING MEMBERSHIP IS AVAILABLE TO INDIVIDUALS WHO DO NOT HAVE A REAL ESTATE OR APPRAISER LICENSES BUT HAVE AN INTEREST IN THE REAL ESTATE INDUSTRY.

FORM 990, PART VI, SECTION A, LINE 7A:

EXPLANATION: THE MEMBERS OF THE BOARD OF DIRECTORS ARE ELECTED BY THE GENERAL MEMBERSHIP.

FORM 990, PART VI, SECTION A, LINE 7B:

EXPLANATION: THE ONLY ACTION OR DECISION OF THE BOARD OF DIRECTORS THAT REQUIRES APPROVAL BY THE GENERAL MEMBERSHIP IS THE DECISION TO CEASE MEMBERSHIP IN THE OHIO ASSOCIATION OF REALTORS AND THE NATIONAL ASSOCIATION OF REALTORS.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: THE FORM 990 IS PREPARED BY AN OUTSIDE ACCOUNTING FIRM. PRIOR TO BEING FILED, THE FORM 990 IS REVIEWED BY THE CEO AND THE BUDGET, FINANCE & INVESTMENT COMMITTEE. THE BUDGET, FINANCE & INVESTMENT COMMITTEE IS COMPRISED OF THE OFFICERS, SOME MEMBERS OF THE BOARD OF DIRECTORS, AND ADDITIONAL MEMBERS-AT-LARGE OF THE ASSOCIATION. A COPY OF THE FORM 990 IS

Name of the organization

COLUMBUS ASSOCIATION OF REALTORS

Employer identification number

31-4154020

PROVIDED TO THE FULL BOARD PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: EACH DIRECTOR, PRINCIPAL OFFICER AND MEMBER OF A COMMITTEE WITH BOARD-DELEGATED POWERS SHALL ANNUALLY SIGN A STATEMENT AFFIRMING THAT SUCH PERSON HAS: RECEIVED A COPY OF THE CONFLICTS OF INTEREST POLICY; READ AND UNDERSTANDS THE POLICY; AGREED TO COMPLY WITH THE POLICY; AND UNDERSTANDS THAT THE COLUMBUS ASSOCIATION OF REALTORS IS A NOT-FOR-PROFIT ORGANIZATION AND THAT IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION IT MUST ENGAGE PRIMARILY IN ACTIVITIES WHICH ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES.

FORM 990, PART VI, SECTION B, LINE 15A:

EXPLANATION: THE PROCESS FOR DETERMINING THE COMPENSATION OF THE CEO STARTS WITH THE SELECTION OF THE CEO EVALUATION COMMITTEE, APPOINTED BY THE PRESIDENT AND CONSISTING OF THE FOLLOWING: PRESIDENT, PRESIDENT-ELECT, TREASURER, SECRETARY, 3 DIRECTORS, 2 IMMEDIATE PAST PRESIDENTS, STEERING COMMITTEE CHAIRMAN, AND 1 ELECTED DIRECTOR. THIS CEO EVALUATION COMMITTEE THEN COMPLETES EVALUATION FORMS CONCERNING THE CEO. THE CEO ALSO COMPLETES A SELF-ASSESSMENT FORM. THE COMMITTEE MEMBERS THEN REVIEW AND DISCUSS THE CEO'S PERFORMANCE BASED ON PERSONAL KNOWLEDGE AND THE COMPLETED EVALUATIONS. THE COMMITTEE THEN CREATES AN OVERALL EVALUATION AND PREPARES A RECOMMENDATION REGARDING ANY COMPENSATION ADJUSTMENT TO BE GIVEN TO THE CEO. ANY SUGGESTED COMPENSATION INCREASE IS SUBJECT TO THE APPROVAL OF THE OFFICERS OF THE COLUMBUS ASSOCIATION OF REALTORS AND FINALLY THE BOARD OF DIRECTORS AS A WHOLE. THERE ARE NO OTHER OFFICERS OR KEY EMPLOYEES OF THE ORGANIZATION THAT RECEIVE COMPENSATION. AS SUCH, QUESTION 15B ON PAGE 6 OF THE FORM 990 HAS BEEN ANSWERED "NO".

Name of the organization

COLUMBUS ASSOCIATION OF REALTORS

Employer identification number

31-4154020

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: THE COLUMBUS ASSOCIATION OF REALTORS MAKES THEIR GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

NET INCOME EARNED BY SUBSIDIARIES -2,568.

FORM 990, PART XI, LINE 2C

EXPLANATION: THE BUDGET, FINANCE & INVESTMENT COMMITTEE SERVES AS THE AUDIT COMMITTEE FOR THE BOARD OF DIRECTORS. THE BUDGET, FINANCE & INVESTMENT COMMITTEE RECEIVES AND REVIEWS THE AUDITED FINANCIAL STATEMENTS BEFORE THEY ARE OFFICIALLY RECEIVED FOR APPROVAL BY THE BOARD OF DIRECTORS. THE PROCESS FOR OVERSEEING THE AUDIT AND SELECTION OF AN INDEPENDENT ACCOUNTANT HAS NOT CHANGED DURING THE TAX YEAR.

SCHEDULE R, PART V, LINE 2(2)

EXPLANATION: THE COLUMBUS ASSOCIATION OF REALTORS, INC. AND THE MULTIPLE LISTING SERVICES OF THE COLUMBUS BOARD OF REALTORS, INC. SHARE PAID EMPLOYEES. BOTH THE COLUMBUS ASSOCIATION OF REALTORS, INC. AND THE MULTIPLE LISTING SERVICES OF COLUMBUS BOARD OF REALTORS, INC. SEPARATELY PAY FOR THE FAIR MARKET VALUE OF THE SERVICES PROVIDED BY THE EMPLOYEES.

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

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COLUMBUS ASSOCIATION OF REALTORS

Employer identification number
31-4154020

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
CENTRAL OHIO REALTORS POLITICAL ACTION COMMITTEE - 31-1721082, 2700 AIRPORT DRIVE, COLUMBUS, OH 43219	LOCAL POLITICAL ACTION COMMITTEE	OHIO	527	N/A	N/A		X

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

Schedule R (Form 990) 2013

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity	X	
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
MULTIPLE LISTING SERVICES OF THE COLUMBUS BOARD OF REALTORS	A	130,644.FMV	
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions).