PUBLIC DISCLOSURE COPY

Form 990

** PUBLIC DISCLOSURE COPY ** 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.



A For the 2022 calendar year, or tax year beginning and ending B Check H applicable C Name of organization D Employer identification number C MAME of organization COMMON GROUND MANAGEMENT CORP 13-3871134 Doing business as BREAKING GROUND MANAGEMENT 13-3871134 Initial Doing business as BREAKING GROUND MANAGEMENT (212) 389-9300 Initial State of province, country, and ZIP or foreign postal code G cross receipts \$ 58,980,96 Martineted Number and street (or P.O. box if mail is not delivered to street address) For subordinates? Yes X h Operation F Name and address of principal officer: BRENDA ROSEN For subordinates? Yes X h Sob S EIGETH AVE STH FL., NEW YORK, NY 10018 H(a) Is this a group return for subordinates? Yes X h I Tax-exempt status: X 501(c)(3) 501(c)(1) (insert no.) 4947(a)(1) or 527 J Website: WWW.BREAKINGGROUND.ORG H(c) Group exemption number K Form of organization's mission or most significant activities: TO ACT AS THE CENTRAL DISBURSEMENT UNIT FOR BREAKING GROUND AND ITS AFFILIATED ENTITIES. 3 4 4 Number of voling members of the governing body (Part VI, line 1a) 4			of the Treasury enue Service	Go to www.irs.gov/Form990 for instructions and th	-		Open to Public Inspection			
applicable: COMMON GROUND MANAGEMENT CORF Doing business as BREAKING GROUND MANAGEMENT Internal Doing business as Derived Doing business as Break State of the common state of (or P.0. box if mail is not delivered to street address) Sob SIGENTH AVE STH FLOOR City or town, state or province, country, and ZIP or foreign postal code Agendeat F Name and address of principal officer: BRENDA ROSEN Sob SIGENTH AVE STH FL, NEW YORK, NY 10018 H(a) Is this a group return for subordinates? Yes J Website: WWW. RERAKINGROUND, OR K Form of organization; X Corporation Trust Association Other L Year of formation; 1995 M State of legal domicile; Part I Summary I Briefly describe the organization's mission or most significant activities: TO ACT AS THE CENTRAL DISBURSEMENT UNIT FOR BREAKING GROUND AND ITS AFPILIATED ENTITIES. 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of independent voting members of the governing body (Part VI, line 1a) 3 4 Number of individuals employed in calendar year 2022 (Part V, line 1a) 5 5 Ottal number of individu				ar year, or tax year beginning and o	ending					
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Name Beach Beach State Doing business as BREAKING GROUND MANAGEMENT 13-3871134 Number and street (or P.0. box if mail is not delivered to street address) Room/suite E Telephone number (212) 389-9300 Brief Beach Method City or town, state or province, country, and ZIP or foreign postal code MEW YORK, NY 10018 G Gross receipts 5 59,980,96 I Tax-exempt status: X 501(c)(3) 501(c)(1) (insert no.) 4947(a)(1) or 527 J Website: WWW, BREAKINGGROUND, ORG H(b) Are all subordinates include? Yes Y Part I Summary Corporation Trust Association Other L Year of formation: 1995 M State of legal domicile: Part ISSUBSEMENT UNIT FOR BREAKING GROUND AND ITS AFFILIATED ENTITIES. 2 Check this box if the organization's mission or most significant activities: TO ACT AS THE CENTRAL 3 DISUBSEMENT UNIT FOR BREAKING GROUND AND ITS AFFILIATED ENTITIES. 4 Mumber of undependent voting members of the governing body (Part VI, line 1a) 4 4 Number of voting members of the governing body (Part VI, line 12) 4 5 6 3 Total number of individuals employed in calendar year 2022 (Part V, line 2a) 6 6 7 <td colspan="10">Address COMMON GROUND MANAGEMENT CORP</td>	Address COMMON GROUND MANAGEMENT CORP									
Image Section Display and Street (or P.0. box if mail is not delivered to street address) Room/suite E Telephone number (212) 389-9300 Image Section S05 EIGHTH AVENUE 5TH FLOOR City or town, state or province, country, and ZIP or foreign postal code G G cross receipts 3 58,980,96 Image Section F Name and address of principal officer: BRENDA ROSEN F Mage Section Yes Y										
So5 EIGHTH AVENUE 5TH FLOOR (212) 389-9300 City or town, state or province, country, and ZIP or foreign postal code G Gross receipts \$ 58,980,96 Method NEW YORK, NY 10018 H(a) Is this a group return Application F Name and address of principal officer: BRENDA ROSEN F subscripts \$ 58,980,96 Application F Name and address of principal officer: BRENDA ROSEN F subscripts \$ 505 EIGHTH AVE 5TH FL., NEW YORK, NY 10018 I Tax-exempt status: \$ 501(c)(3) \$ 501(c) () (insert no.) 4947(a)(1) or \$ 527 H(b) Are all subcrintates included? Yes \$ 1 J Website: WWW, BRRAXINGGROUND.ORG H(c) Group exemption number K Form of organization: \$ Corporation Trust Association Other L Year of formation: 1995 M State of legal domicile: Part I Summary 1 Briefly describe the organization's mission or most significant activities: TO ACT AS THE CENTRAL DISBURSEMENT UNIT FOR BREAKING GROUND AND ITS AFFILIATED ENTITIES. 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of independent voting members of the governing body (Part VI, line 1a) 4 7 4 5 8 6 7 7 </td <td></td> <td></td>										
Bit information City or town, state or province, country, and ZIP or foreign postal code methods G cross receips s 58, 980, 96 Pretormed Application F Name and address of principal officer: BRENDA ROSEN 505 EIGHTH AVE 5TH FL., NEW YORK, NY 10018 H(a) Is this a group return for subordinates? Yes X N J Website: WW, BREAKTNGGROUND, ORG H(b) Are all subcordinates included? Yes X N J Website: WW, BREAKTNGGROUND, ORG H(c) Group exemption number K Form of organization: X Corporation Trust Association Other L year of formation: 1995 M State of legal domicile: Part I Summary I Briefly describe the organization's mission or most significant activities: TO ACT AS THE CENTRAL DISBURSEMENT UNIT FOR BREAKING GROUND AND ITS AFFILIATED ENTITIES. I Biselfy describe the organization discontinued its operations or disposed of more than 25% of its net assets. 3 3 Number of individuals employed in calendar year 2022 (Part V, line 1a) 4 4 Fotal number of voting members of the governing body (Part VI, line 1a) 4 7a B Contributions and grants (Part VIII, column (C), line 12 7a 7a 5 8 9 Program service revenue (Part VIII, column (C), line 12)								
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15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 26,966,052. 29,361,18 16a Professional fundraising fees (Part IX, column (A), line 11e) 0. b Total fundraising expenses (Part IX, column (D), line 25) 0.		1					0.			
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b Total fundraising expenses (Part IX, column (D), line 25)	sue					0.	0.			
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	ш	17					29,164,675.			
							58,538,915.			
			Revenue less	expenses. Subtract line 18 from line 12			442,048.			
Beginning of Current Year End of Year 20 Total assets (Part X, line 16) 34,376,983. 70,310,24 21 Total liabilities (Part X, line 26) 127,788,204. 163,279,42	S OI									
34,376,983. 70,310,24 34 376,983. 70,310,24 34 127,788,204 163,270,42	Sset	20					70,310,247.			
21 Total liabilities (Part X, line 26) 127 , 788, 204. 163 , 279, 42	et A	21			·····		163,279,420.			
Image: Subtract line 21 from line 20 -93,411,221. -92,969,17 Image: Subtract line 21 from line 20 -93,411,221. -92,969,17 Image: Subtract line 21 from line 20 -93,411,221. -92,969,17						-93,411,221.	-92,969,173.			
	ГС	atn		declare that I have examined this return, including accompanying schedules						

true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign	Signature of officer	Date									
Here	KEVIN MORAN, CFO										
	Type or print name and title										
	Print/Type preparer's name	Preparer's signature	8.7h Sharnett	Date	Check	PTIN					
Paid	SCOTT THOMPSETT		Seth Shompett	10/26/23	3 self-employed	P00741490					
Preparer	Firm's name GRANT THORNTON LLP				Firm's EIN 36-	6055558					
Use Only	Firm's address 757 THIRD AVENUE, 3RD FLO	OR									
	99-0100										
May the I	RS discuss this return with the preparer shown abo	ve? See instructions				X Yes	No				
232001 12-1	232001 12-13-22 LHA For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2022)										

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

(Rev. January 2022)

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury Internal Revenue Service

File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type orName of exempt organization or other filer, see instructions.Taxpayer identified							IN)			
common ground management corp 13-3871134										
File by the due date for filing your		see instruct	ions.							
return. See instructions. City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10018										
Enter the	Return Code for the return that this application is for (fil	e a separat	e application for each return)			0	1			
Applicat	ion	Return	Application			Ret	turn			
Is For		Code	Is For			Co	ode			
Form 99	0 or Form 990-EZ	01	Form 1041-A			C	08			
Form 472	20 (individual)	03	Form 4720 (other than individual)			C	09			
Form 99	D-PF	04	Form 5227			1	10			
	0-T (sec. 401(a) or 408(a) trust)	05	Form 6069				11			
	D-T (trust other than above)	06	Form 8870			1	12			
Form 99	D-T (corporation) KEVIN MORAN	07								
Telep ● If the ● If this box ▶ 1 I re the ►	ooks are in the care of 505 EIGHTH AVENUE - N hone No. 212-389-9300 organization does not have an office or place of business is for a Group Return, enter the organization's four digit . If it is for part of the group, check this box equest an automatic 6-month extension of time until e organization named above. The extension is for the org X calendar year 2022 or tax year beginning he tax year entered in line 1 is for less than 12 months, or Change in accounting period	s in the Uni Group Exe <u>and atta</u> NOVEMBE anization's	Fax No. ►	If this is fo all membe	r the whole ers the exte	group, check				
	his application is for Forms 990-PF, 990-T, 4720, or 6069 y nonrefundable credits. See instructions.), enter the	tentative tax, less	3a	\$		0.			
	his application is for Forms 990-PF, 990-T, 4720, or 6069 timated tax payments made. Include any prior year overp			3b	\$		0.			
	lance due. Subtract line 3b from line 3a. Include your part			30	Ψ					
	ing EFTPS (Electronic Federal Tax Payment System). See	•		3c	\$		٥.			
Caution: instruction	If you are going to make an electronic funds withdrawal	(direct det	oit) with this Form 8868, see Form 84		d Form 887	9-TE for paym	nent			

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990 (2022) COMMON GROUND MANAGEMENT CORP	13-3871134	Page
		X
Did the organization undertake any significant program services during the year which were not listed on the		
· · · · · · · · · · · · · · · · · · ·		res 🗵 N
	_	
	ces?	res 🛛 N
	otners, the total expense	s, and
	(Devenue * 21	494 386
	(Revenue \$	
(Code:) (Expenses \$ 17,026,818. including grants of \$ 0.)	(Revenue \$ 17	846,013.
(Code:) (Expenses \$1,664,933. including grants of \$)	(Revenue \$ 2 ,	736,915.
SEE SCHEDULE O		
Other program services (Describe on Schedule O.)		
(Expenses \$ 7,596,686. including grants of \$ 13,057.) (Revenue \$	10,956,067.)	
Total program service expenses 47,874,788.	, , ,)	
	III Statement of Program Service Accomplishments Check if Schedule O contains a response or note to any line in this Part III Enferty describe the organization's mission: SEE SCHEDULE 0 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-E2? If 'Yes,'' describe these new services on Schedule O. Did the organization cease conducting, or make significant changes in how it conducts, any program service accomplishments for each of its three largest program service section S01(Q) and 501(p(4) organizations are required to report the amount of grants and allocations to revenue, if any, for each program service reported. (code:	Image: Statement of Program Service Accomplishments Check if Schedule O contains a response or note to any line in this Part III Did the organization's mission: EBE SCHEDULE 0 Did the organization undertake any significant program services during the year which were not listed on the prior Form 900 or 990-E27. Did the organization cease conducting, or make significant changes in how it conducts, any program services; as measured by expense Sectors 01:0(b) for each of its three alrayses or Schedule 0. Did the organization cease conducting, or make significant changes in how it conducts, any program services, as measured by expense Sectors 01:0(b) for each program service accomplishments for each of its three alrayses or Schedule 0. Describe three of significant program service reported. (Come

Form	990	(2022)

Part IV Checklist of Required Schedules

COMMON GROUND MANAGEMENT CORP

Page 3

			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	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	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	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		X
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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		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	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
_	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		<u>X</u>
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			x
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		
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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,	44-	x	
L	Part VI	<u>11a</u>		
D	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	11b		х
~	assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
C	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
Ь	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			
u	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	х	
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	х	
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</i> "Yes," <i>complete Schedule D, Part X</i>	11f	х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D. Parts XI and XII	12a		х
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	х	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I. Parts I and II	21	X	
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2022.05000 COMMON GROUND MANAGEMENT

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Part IV

Checklist of Required Schedules (continued)

Yes No 22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III 22 Х 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Х 23 Schedule J 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Х 24a Schedule K. If "No," go to line 25a **b** Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? 24b Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease С 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), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I 25a Х b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Х Schedule I Part I 25b 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% х controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II 26 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, 27 creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III Х 27 28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions): A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If а х "Yes," complete Schedule L, Part IV 28a х b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV 28b c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If Х 28c "Yes," complete Schedule L, Part IV x 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M 29 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or gualified conservation x contributions? If "Yes," complete Schedule M 30 Х Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I 31 31 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete 32 х 32 Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations 33 Х sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I 33 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and 34 Х 34 Part V line 1 Х 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 35a b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 х 35b Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? 36 Х If "Yes," complete Schedule R, Part V, line 2 36 Did the organization conduct more than 5% of its activities through an entity that is not a related organization 37 and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI Х 37 38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Х Note: All Form 990 filers are required to complete Schedule O 38 Part V Statements Regarding Other IRS Filings and Tax Compliance Check if Schedule O contains a response or note to any line in this Part V Yes No 64 **1a** Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 0 Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable b 1b Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming С Х (gambling) winnings to prize winners? **1**c Form 990 (2022) 232004 12-13-22

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13-3871134

Page **4**

	990 (2022) COMMON GROUND MANAGEMENT CORP		13-387113	4	Р	_{age} 5
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)					
					Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,					
	filed for the calendar year ending with or within the year covered by this return	2a	862			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ns? .		2b	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?			3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule	Ο.		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a	autho	rity over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial a	accou	nt)?	4a		X
b	If "Yes," enter the name of the foreign country					
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A	ccour	nts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transa			5b		X
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		<u> </u>
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the	-				
	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 contribut		J. J			
	were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c).					
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and set	rvices	provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was					
	to file Form 8282?	1	1	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit c	ontrad	xt?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contr	act?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo	orm 88	399 as required?	7g		<u> </u>
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization			7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained	d by th	ie			
	sponsoring organization have excess business holdings at any time during the year?			8		
9	Sponsoring organizations maintaining donor advised funds.					
а	Did the sponsoring organization make any taxable distributions under section 4966?			9a		<u> </u>
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	Section 501(c)(7) organizations. Enter:		1			
а	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:		1			
а	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 1	?	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.					
а	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	Note: See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the		1			
	organization is licensed to issue qualified health plans	13b				
С	Enter the amount of reserves on hand	13c				
14a				14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedu			14b		┝───
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remune					Ι.
	excess parachute payment(s) during the year?			15		X
	If "Yes," see the instructions and file Form 4720, Schedule N.					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	t inco	me?	16		x
	If "Yes," complete Form 4720, Schedule O.					
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac	tivitie	s			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17		
	If "Yes," complete Form 6069.					
232005	12-13-22			Form	990	(2022)

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0	Check if Schedule O contains a response or note to any line in this Part VI	<u></u>		X
Sec	tion A. Governing Body and Management		Vee	
10	Enter the number of voting members of the governing body at the end of the tax year 1a	7	Yes	No
Ia	If there are material differences in voting rights among members of the governing body at the end of the tax year 1	-		
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
h		4		
b	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other	-		
2		2	х	
2		2		
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		x
	of officers, directors, 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 rolling bowas ned?			x
5		6		x
6 70		0		
7a		70		x
h	more members of the governing body?	7a		
a	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or	76		x
~	persons other than the governing body?	7b		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		v	
a		<u>8a</u>	X X	
b	Each committee with authority to act on behalf of the governing body?	8b	Δ	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			x
800	organization's mailing address? If "Yes." provide the names and addresses on Schedule O	9		^
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)		¥	
			Yes	No X
	Did the organization have local chapters, branches, or affiliates?	10a		
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,	101		
	and branches to ensure their operations are consistent with the organization's exempt purposes?		v	
	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b			37	
12a			X	
b		12b	Х	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	on Schedule O how this was done	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	Х	
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?			
а	The organization's CEO, Executive Director, or top management official	<u>15a</u>	X	
b	, , , , , , , , , , , , , , , , , , , ,	15b	X	
	If "Yes" to line 15a or 15b, describe the process on 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?	<u>16a</u>		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed <u>NY</u>			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3	i)s only) i	availal	ble
	for public inspection. Indicate how you made these available. Check all that apply.			
	X Own website Another's website X Upon request Other (explain on Schedule O)			
	Describe on Cabadula Quubather (and if as how) the exception mode its sourceing desumants, conflict of interest policy, or	nd financ	cial	
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, ar			
19	statements available to the public during the tax year.			
19 20	statements available to the public during the tax year. State the name, address, and telephone number of the person who possesses the organization's books and records			
	statements available to the public during the tax year.			

Form 990 (2		13-3871134	Page 7
Part VII	Compensation of Officers, Directors, Trustees, Key Employees, Highest Compen	sated	
	Employees, and Independent Contractors		
	Check if Schedule O contains a response or note to any line in this Part VII	<u></u>	. X
Section A.	Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees		
	the this table for all persons required to be listed. Depart componenties for the colordary requires with any		

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A)	(B)							(D)	(E)	(F)
Name and title	Average	verage Position (do not check more than one					ne	Reportable	Reportable	Estimated
	hours per	box	x, unless person is both an ficer and a director/trustee)			s both	n an	compensation	compensation	amount of
	week		cer an	id a d	irecto	r/trus	tee)	from	from related	other
	(list any	rector						the	organizations	compensation
	hours for	or di	ee			ated		organization	(W-2/1099-MISC/	from the
	related organizations	ustee	trust		e	bens		(W-2/1099-MISC/	1099-NEC)	organization and related
	below	ual tr	tional		voldu	t con		1099-NEC)		organizations
	line)	ndividual trustee or director	nstitutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
(1) BRENDA E. ROSEN	3.82									
PRESIDENT & CEO	31.18	х		х				587,598.	0.	12,774.
(2) KEVIN MORAN	3.82									
CFO	31.18			Х				338,301.	0.	43,787.
(3) DAVID BEER	5.87									
VICE PRESIDENT	29.13	Х		Х				306,168.	0.	43,943.
(4) AMIE POSPISIL	35.00									
VP, HOPS	0.00					X		319,800.	0.	28,896.
(5) MICHAEL ROSEN	35.00									
VP, ASSET MANAGEMENT	0.00					X		234,774.	0.	41,466.
(6) TOBY SHERMAN	6.06									
SECRETARY, DIRECTOR	28.94	Х		Х				256,279.	0.	19,123.
(7) JEFF SCHEUER	8.23									
VP, EXTERNAL AFFAIRS	26.77					X		239,693.	0.	20,423.
(8) ERIN MADDEN	35.00									
VP, PROPERTY MANAGEMENT	0.00					X		191,304.	0.	29,136.
(9) JILL MURPHY	35.00									
CONTROLLER	0.00					X		186,035.	0.	30,522.
(10) NICHOLAS TSANG	0.03									
CHAIRMAN	0.26	Х		Х				0.	0.	0.
(11) BENJAMIN STACKS	0.06									
DIRECTOR	0.50	Х		Х				0.	0.	0.
(12) DAVID WALSH	0.14									
DIRECTOR	0.46	Х						0.	0.	0.
(13) MICHAEL RYAN	0.11									
DIRECTOR	0.35	Х						0.	0.	0.
					<u> </u>					
						-				
										- 000 (2222)

232007 12-13-22

Form 990 (2022)

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2022.05000 COMMON GROUND MANAGEMENT 01714951

									113	4	P	Page 8			
art VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees								s (continued)							
	(A) (B) (C)							(D)	(E)			(F)			
Name and title	Average Position							Reportable	Reportable		Estimated				
	hours per (do not check more than one box, unless person is both an							compensation	compensation			nount			
	week officer and a director/trustee							from	from related			other			
	(list any	ctor						the	organizations		com	pensa			
	hours for	r dire				eq		organization	(W-2/1099-MISC	C/	om th	ie			
	related	tee o	trustee			ensat		(W-2/1099-MISC/	1099-NEC)		anizat	tion			
	organizations	Individual trustee or director	nal tri		Key employee	om pe		1099-NEC)		and relat					
	below	/idua	In stitutio nal 1	er	em pl	lest c	ner				organizations				
	line)	Indi	Insti	Officer	Key	Highest compensated employee	Former								
1b Subtotal								2,659,952.		٥.		270,	,070.		
c Total from continuation sheets to Part VI	I, Section A							0.		0.			0.		
d Total (add lines 1b and 1c)								2,659,952.		0.		270,	,070.		
2 Total number of individuals (including but n	ot limited to th	ose	liste	d ab	ove) who	o re	eceived more than \$100,	000 of reportable						
compensation from the organization													50		
												Yes	No		
3 Did the organization list any former officer,	director, truste	ee, k	ey e	empl	oyee	e, or	hig	hest compensated empl	loyee on						
line 1a? If "Yes," complete Schedule J for s	uch individual						-		-		3		x		
4 For any individual listed on line 1a, is the su															
and related organizations greater than \$150											4	х			
5 Did any person listed on line 1a receive or a															
rendered to the organization? If "Yes," com					-			-			5		x		
Section B. Independent Contractors	piete oeneduit	201	<u> </u>		20/0	011 .									
1 Complete this table for your five highest co	mpensated ind	lepe	nder	nt co	ontra	actor	s th	nat received more than \$	100.000 of compe	ensa	tion fro	om			
the organization. Report compensation for t															
(A)	, , , , , , , , , , , , , , , , , , ,							(B)			(0	C)			
Name and business	address							Description of s	ervices	С	ompe		n		
ALLIED UNIVERSAL SECURITY SERVICES, 1	P.O.														
BOX 828854, PHILADELPHIA, PA 19182-88								SECURITY SERVICES			3	013	436.		
JANIAN MEDICAL CARE												, ,			
198 EAST 121ST ST, FL 5, NEW YORK, NY 10035								MEDICAL SERVICES			2	065	745.		
ACCESS STAFFING, LLC	1 10000						f					,,	/10.		
					1	224	000								
· · ·	P.O. BOX 200608, DALLAS, TX 75320 STAFFING SERVICES										1	, 44 ,	,000.		
OLDE TOWNE PERSONNEL INC.													~ ~~		
1115 BROADWAY, NEW YORK, NY 10010							-	STAFFING SERVICES				759,	,609.		
VERINEXT CORP, 4 SENTRY PARKWAY, SUITE															
300, BLUE BELL, PA 19422	300, BLUE BELL, PA 19422 IT SERVICES								_		474,	,940.			
2 Total number of independent contractors (ir	ncluding but no	ot lin	nited	d to f	thos	e list	ed	above) who received mo	ore than						
\$100,000 of compensation from the organization 18															

232008 12-13-22

'ar	t VII	Statement of Re	ven	ue						-
		Check if Schedule O	conta	ains a resp	onse	or note to any line				[
							(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue exclu from tax und sections 512 -
s	1 a	Federated campaigns		1a						
innd		Membership dues								
, m	с	Fundraising events								
and Other Similar Amounts		Related organizations								
mil		Government grants (contr				4,213,439.				
Si	f	All other contributions, gifts,	grant	s, and						
the		similar amounts not included	abov	re 1f						
0 P	g	Noncash contributions included in	lines 1	a-1f 1g	\$					
an	h	Total. Add lines 1a-1f					4,213,439.			
						Business Code				
	2 a	TENANT HOUSING (GOV				900099	46,787,099.	46,787,099.		
θ	b	MANAGEMENT AND PART			S	900099	3,528,949.	3,528,949.		
Program Service Revenue	С	OUTREACH SERVICE IN				900099	1,757,588.	1,757,588.		
Sev	d	LOW INCOME HOUSING				900099	569,386.	569,386.		
<u>,</u> ш	е	LOW INCOME HOUSING				900099	390,360.	390,360.		
		All other program service								
	g	Total. Add lines 2a-2f					53,033,382.			
	3	Investment income (includ	ding	dividends,	intere	st, and				
	4	Income from investment of				ſ				
	5	Royalties								
		_		(i) Rea		(ii) Personal				
		Gross rents	6a	1,292,						
		Less: rental expenses	6b	1 000	0.					
		Rental income or (loss)	6c	1,292,	189.		1 000 100			1 000 1
		Net rental income or (loss))	(i) Coour	+:	(ii) Other	1,292,189.			1,292,1
	7 a	Gross amount from sales of	_	(i) Secur	ties	(ii) Other				
		assets other than inventory	7a							
1)	d	Less: cost or other basis								
ň		and sales expenses	7b 7c							
eve		Gain or (loss)								
		Net gain or (loss)								
	8 a	Gross income from fundraisi including \$								
Bevenue		including \$ contributions reported on								
				-	8a					
	h	Part IV, line 18 Less: direct expenses								
		Net income or (loss) from								
		Gross income from gamin								
	• •	Part IV, line 19	-		9a					
	b	Less: direct expenses								
		Net income or (loss) from								
		Gross sales of inventory, I			<u> </u>					
		and allowances			10a					
	b	Less: cost of goods sold								
		Net income or (loss) from								
1						Business Code				
	11 a	REIMBURSED 3RD PART	Y F	EES		900099	24,829.			24,8
Revenue	b						•			,
eve	c									
å		All other revenue				900099	417,124.			417,1
		Total. Add lines 11a-11d					441,953.			/
							58,980,963.	53,033,382.	0.	1,734,1

10

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

13-3871134 <u>Page</u> 10

Check if Schedule O contains a response or note to any line in this Part IX (B) (C) (D) (A) Do not include amounts reported on lines 6b. Total expenses Management and general expenses Program service Fundraising 7b, 8b, 9b, and 10b of Part VIII. expenses expenses Grants and other assistance to domestic organizations 1 13,057 13,057 and domestic governments. See Part IV, line 21 2 Grants and other assistance to domestic individuals. See Part IV, line 22 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members 4 5 Compensation of current officers, directors, 1,188,482. trustees, and key employees 1,607,973. 419,491. Compensation not included above to disqualified 6 persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 22,977,968. 17,185,216. 5,792,752. Other salaries and wages 7 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 378,339 210,569 167,770 2,834,322 2,717,655 -116,667 9 Other employee benefits 1,679,248 1,297,893 381,355 10 Payroll taxes 11 Fees for services (nonemployees): 161,146 161,146 Management а 320,766. 23,467. 297,299 b Legal 190,763, 190,763 С Accounting Lobbying d Professional fundraising services. See Part IV, line 17 е Investment management fees f Other. (If line 11g amount exceeds 10% of line 25, g 569,481 158,017 411,464 column (A), amount, list line 11g expenses on Sch 0.) 56,340 24,359 31,981 Advertising and promotion 12 640,017 493,967. 146,050 13 Office expenses _____ 602,841 254,374 348,467 14 Information technology Royalties 15 8,842,710 7,729,724 1,112,986 16 Occupancy 56,204 19,695 36,509, 17 Travel 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 546,028 329,050. 216,978 Conferences, conventions, and meetings 19 178,306, 178,306 20 Interest Payments to affiliates 21 130,957 130,957 22 Depreciation, depletion, and amortization 799,995. 707,639 92,356 23 Insurance Other expenses. Itemize expenses not covered 24 above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.) CLIENT RELATED EXPENSES 6,931,393, 6,800,363. 131,030 а SECURITY EXPENSES 3,013,436 3,013,436 b REPAIRS AND MAINTENANCE 2,520,259, 2,356,945. 163,314 С MED/PSYCH SVC FOR RES. 2,065,745. 2,065,745. d 1,538,288 990,508 547,780 All other expenses е 58,538,915 47,874,788 10,664,127 Ο. Total functional expenses. Add lines 1 through 24e 25 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)

11

232010 12-13-22

10561106 153424 0171495-00051

Form 990 (2022)

Form 990 (2022
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orm Par	990 (2 t X	2022) COMMON GROUND MANAGE	CORP			T)-10	971134 Page 1
		Check if Schedule O contains a response or not	e to any line	in this Part X			
		Check in Schedule O contains a response of hor			(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			11,076,579.	1	7,413,750
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			16,380,976.	4	30,889,024
	5	Loans and other receivables from any current or			, , , -	-	, ,
	Ŭ	trustee, key employee, creator or founder, subst					
		controlled entity or family member of any of the				5	
	6	Loans and other receivables from other disquali	•				
	U	under section 4958(f)(1)), and persons described	•			6	
	7				4,582,447.	7	9,536,09
ets	-	Notes and loans receivable, net			-,,,,,,,,,,,,,	8	
Assets	8 9	Inventories for sale or use Prepaid expenses and deferred charges			751,540.	9	915,542
		Land, buildings, and equipment: cost or other	 I I	·····	,,	3	,,
	iva	basis. Complete Part VI of Schedule D	100	2,662,947.			
	h		1 1	1,965,337.	812,385.	10c	697,610
					012,000.	11	
	11	Investments - publicly traded securities Investments - other securities. See Part IV, line 7				12	
	12	Investments - program-related. See Part IV, line					
	13					13	
	14 45	Intangible assets			773,056.	14 15	20,858,218
	15 16	Other assets. See Part IV, line 11		34,376,983.	16	70,310,24	
-	16	Total assets. Add lines 1 through 15 (must equ			8,984,700.	17	13,007,37
	17 10	Accounts payable and accrued expenses			0,004,700.		13,007,377
	18	Grants payable			7,871,279.	18	9,566,67
	19 00	Deferred revenue			1,011,215.	19	5,500,07
	20	Tax-exempt bond liabilities		te e al cita de		20	
	21	Escrow or custodial account liability. Complete				21	
es	22	Loans and other payables to any current or form					
		trustee, key employee, creator or founder, subst					
Liabilities	~~	controlled entity or family member of any of the				22	
-	23	Secured mortgages and notes payable to unrela	•	F		23	
	24	Unsecured notes and loans payable to unrelated				24	
	25	Other liabilities (including federal income tax, pa					
		parties, and other liabilities not included on lines	s 17-24). Cor	nplete Part X	110 022 225		140 705 266
	~~	of Schedule D		Г	110,932,225. 127,788,204.	25	140,705,366
	26	Total liabilities. Add lines 17 through 25		X	127,788,204.	26	103,279,420
s		Organizations that follow FASB ASC 958, che	eck nere				
l Se	07	and complete lines 27, 28, 32, and 33.			-93,411,221.	07	-92,969,173
alai	27				-95,411,221.	27	
	28	Net assets with donor restrictions				28	
Š		Organizations that do not follow FASB ASC 9					
5		and complete lines 29 through 33.					
its	29	Capital stock or trust principal, or current funds				29	
SSG	30	Paid-in or capital surplus, or land, building, or ed				30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated in			02 411 201	31	00.000.100
ž	32	Total net assets or fund balances		······ -	-93,411,221.	32	-92,969,173
	33	Total liabilities and net assets/fund balances .			34,376,983.	33	70,310,247

Form 990 (2022)

232011 12-13-22

Form	1990 (2022) COMMON GROUND MANAGEMENT CORP	13-3871134	<u>l</u>	Pa	_{ge} 12
	rt XI Reconciliation of Net Assets				4
	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	58,	,980,	963.
2	Total expenses (must equal Part IX, column (A), line 25)	2	58,	,538,	915.
3	Revenue less expenses. Subtract line 2 from line 1	3		442,	048.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-93	,411,	221.
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	-92	,969,	173.
Pa	rt 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: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	0.			
2a		·····	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	ona			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	X	<u> </u>
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,			
	consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
с	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the		-	v	
	review, or compilation of its financial statements and selection of an independent accountant?	F	2c	X	
•	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	dule O.			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the			х	1
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	·····	3a	Δ	<u> </u>
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the require		0	х	1
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		<u>i </u>

Form **990** (2022)

232012 12-13-22

SCHEDULE A	١
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Department of the Treasury Internal Revenue Service

(Form 990)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047
2022
Open to Public

Inspection

-

nar	ne c	סד נו	ne organization	COOLINID MANAGEM	ENT CODD									
Pa	art		Reason for Public (GROUND MANAGEM		omploto th	via part \ S	oo inotruction		13-3871134				
									5.					
	org	_	zation is not a private found	•	•		,							
1		_	A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).											
2		_	A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)											
3		_	A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).											
4	L		A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:											
5			An organization operated for	or the benefit of a col	lege or university owned	l or operate	ed by a go	overnmental u	nit describe	ed in				
			section 170(b)(1)(A)(iv). (C	Complete Part II.)										
6			A federal, state, or local gov	vernment or governm	nental unit described in	section 17	70(b)(1)(A)	(v).						
7		_	An organization that norma	-					ne general r	oublic described in				
			section 170(b)(1)(A)(vi). (C	-		5			5					
8		_	A community trust describe		1)(A)(vi). (Complete Par	t II.)								
9		_	An agricultural research org			-	ed in coniu	unction with a	land-grant	college				
-			or university or a non-land-g				-		-	-				
			university:	,			·, ,	,						
10	X		An organization that norma	Ilv receives (1) more	than 33 1/3% of its supp	ort from c	ontributior	ns. membersh	ip fees, and	d aross receipts from				
			activities related to its exem	•					-					
			income and unrelated busir											
			See section 509(a)(2). (Cor											
11		_	An organization organized a		velv to test for public sat	fetv. See	section 50)9(a)(4).						
12		_	An organization organized a		•	•			rrv out the	purposes of one or				
			more publicly supported or	•		•								
			lines 12a through 12d that											
а	ı ſ		Type I. A supporting orga						-	aivina				
-			the supported organization	-	-	•	-							
			organization. You must c			indjointy o				pporting				
b	, r		Type II. A supporting org	-		ion with ite	s sunnorte	organizatio	n(s) hy hay	vina				
~			control or management o	-				-		-				
			organization(s). You mus											
c	۲.		Type III functionally inte			in connect	ion with	and functional	lv integrate	d with				
, c	, ,		its supported organization						ly integrate	a with,				
c	• F		Type III non-functionally		-				ted organiz	zation(s)				
Ľ	• -		that is not functionally int						-					
			requirement (see instructi		• •	•		-	anatonti	101033				
e	Γ		Check this box if the orga											
	, L		functionally integrated, or					турст, турс	n, rype m					
f	F	nta	r the number of supported of	ranizationa										
			ide the following information	•	d organization(s)									
	, .) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga in your governi	inization listed	(v) Amount of	fmonetary	(vi) Amount of other				
			organization		(described on lines 1-10 above (see instructions))	Yes	No	support (see ir	nstructions)	support (see instructions)				
Tota	al													

Schedule A (Form 990) 2022 CC	OMMON GROUND M	IANAGEMENT COR	P		13-3871	134 Page 2
Part II Support Schedule for	Organizations	Described in	Sections 170(b)(1)(A)(iv) and	d 170(b)(1)(A)(v	i)
(Complete only if you checked	d the box on line 5	5, 7, or 8 of Part I o	r if the organizatio	n failed to qualify	under Part III. If the	organization
fails to qualify under the tests	listed below, plea	ase complete Part I	II.)			
Section A. Public Support						
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and						
membership fees received. (Do not						
include any "unusual grants.")						
2 Tax revenues levied for the organ-						
ization's benefit and either paid to						
or expended on its behalf						
3 The value of services or facilities						
furnished by a governmental unit to						
the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions						
by each person (other than a						
governmental unit or publicly						
supported organization) included						
on line 1 that exceeds 2% of the						
amount shown on line 11,						
column (f)						
6 Public support. Subtract line 5 from line 4.						
Section B. Total Support					•	•
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4						
8 Gross income from interest,						
dividends, payments received on						
securities loans, rents, royalties,						
and income from similar sources						
9 Net income from unrelated business						
activities, whether or not the						
business is regularly carried on						
10 Other income. Do not include gain						
or loss from the sale of capital						
assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities,	etc. (see instruction	ons)			12	
13 First 5 years. If the Form 990 is for th	ne organization's fi	irst, second, third,	fourth, or fifth tax y	year as a section 5	501(c)(3)	
organization, check this box and stop	phere					
Section C. Computation of Publi	c Support Per	rcentage				
14 Public support percentage for 2022 (I	ine 6, column (f), c	divided by line 11, o	column (f))		14	%
15 Public support percentage from 2021	Schedule A, Part	II, line 14			15	%
16a 33 1/3% support test - 2022. If the o	organization did no	ot check the box o	n line 13, and line ⁻	14 is 33 1/3% or n	nore, check this bo	x and
stop here. The organization qualifies	as a publicly supp	orted organization				
b 33 1/3% support test - 2021. If the o	organization did no	ot check a box on	line 13 or 16a, and	line 15 is 33 1/3%	6 or more, check th	is box
and stop here. The organization qual	ifies as a publicly	supported organiza	ation			
17a 10% -facts-and-circumstances test	- 2022. If the org	ganization did not o	check a box on line	e 13, 16a, or 16b,	and line 14 is 10%	or more,
and if the organization meets the fact	s-and-circumstanc	es test, check this	box and stop he	re. Explain in Part	VI how the organiz	ation

meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization **b 10% -facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization [

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ...

Schedule A (Form 990) 2022

232022 12-09-22

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support Calendar year (or fiscal year beginning in) <u>(a) 2018</u> (b) 2019 (c) 2020 (d) 2021 (e) 2022 (f) Total 1 Gifts, grants, contributions, and membership fees received. (Do not 0 0 include any "unusual grants.") 0 0. 4,213,439 4,213,439. 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the 29,286,168 31,127,222. 33,351,246. 40,687,834. 52,914,045. 187,366,515. organization's tax-exempt purpose 3 Gross receipts from activities that are not an unrelated trade or business under section 513 Tax revenues levied for the organ-4 ization's benefit and either paid to or expended on its behalf 5 The value of services or facilities furnished by a governmental unit to the organization without charge 29,286,168 31,127,222, 33,351,246 40,687,834, 57,127,484 191,579,954. 6 Total. Add lines 1 through 5 7a Amounts included on lines 1, 2, and Ο. 3 received from disqualified persons b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year 0. c Add lines 7a and 7b 0. 191,579,954. Public support. (Subtract line 7c from line 6.) Section B. Total Support Calendar year (or fiscal year beginning in) (a) 2018 (b) 2019 (c) 2020 (d) 2021 (e) 2022 (f) Total 9 Amounts from line 6 29,286,168 31,127,222. 33,351,246 40,687,834 57,127,484 191,579,954. 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, 75,948 962,020 518,361 629,423, 1,292,189. 3,477,941. and income from similar sources b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 75,948 962,020 518,361 1,292,189 3,477,941. 629,423. c Add lines 10a and 10b 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on 12 Other income. Do not include gain or loss from the sale of capital 298,899 372,895 274,904 532,602, 561,290, 2,040,590. assets (Explain in Part VI.) 29,661,015. 32,462,137. 34,144,511. 41,849,859. 58,980,963. 197,098,485. **13** Total support. (Add lines 9, 10c, 11, and 12.) 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here Section C. Computation of Public Support Percentage 97.20 % 15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15 97.49 16 Public support percentage from 2021 Schedule A, Part III, line 15 16 % Section D. Computation of Investment Income Percentage 1.76 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17 % 17 1.49 18 Investment income percentage from 2021 Schedule A, Part III, line 17 18 % 19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not X more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions Schedule A (Form 990) 2022 232023 12-09-22

10561106 153424 0171495-00051

16 2022.05000 COMMON GROUND MANAGEMENT

01714951

1

2

3a

3b

3c

4a

4b

4c

5a

<u>5b</u> 5<u>c</u>

6

7

8

9a

9b

9c

10a

Yes No

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If* "Yes," *describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If* "Yes." *complete Part I of Schedule L (Form 990).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI.**
- **10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "Yes," *answer line 10b below.*
- **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

17

232024 12-09-22

| 10b | | Schedule A (Form 990) 2022

Yes No

1

2

		Yes	No
1 Has the organization accepted a gift or contribution from any of the following persons?			
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
11c below, the governing body of a supported organization?	11a		
b A family member of a person described on line 11a above?	11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
detail in Part VI.	11c		1

1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the	
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	
2	Did the organization operate for the benefit of any supported organization other than the supported	

organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in

Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,

upervised, or controlled the supporting organization. Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
		4		

<u>the supported organization(s)</u> Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructi	1	1	1	Check the box next to the metho	od that the organization use	d to satisfy the Integral Par	t Test during the year	r (see instructior
--	---	---	---	---------------------------------	------------------------------	-------------------------------	------------------------	--------------------

- The organization satisfied the Activities Test. Complete line 2 below. а
- The organization is the parent of each of its supported organizations. Complete line 3 below. h

c 🗌		The organization supported a governmental entity.	Describe in Part VI how	you supported a governmental entit	v (see instruction <u>s)</u>).
-----	--	---	-------------------------	------------------------------------	------------------------------	----

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes." then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes." explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard. 232025 12-09-22

Yes No 2a 2b 3a 3b

Schedule A (Form 990) 2022

2022.05000 COMMON GROUND MANAGEMENT 01714951

18

Schedule A (Form 990) 2022

Sche	edule A (Form 990) 2022 COMMON GROUND MANAGEMENT CORP			13-38/1134 Page
Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting	ng Organ	nizations	
1	Check here if the organization satisfied the Integral Part Test as a qualifyi	ng trust on	Nov. 20, 1970 (<i>explain in</i>	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must	st complete	Sections A through E.	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
с	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
-				

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Schedule A (Form 990) 2022

232026 12-09-22

232027 12-09-22

Secti	on D - Distributions				Current Year
1	Amounts paid to supported organizations to accomplish exe	mpt purposes		1	
2	Amounts paid to perform activity that directly furthers exemp	ot purposes of supported			
	organizations, in excess of income from activity	2			
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	6	3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - prior	ovide details in Part VI)		5	
6	Other distributions (describe in Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	ne organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2022 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributior Pre-2022	IS	(iii) Distributable Amount for 2022
_1	Distributable amount for 2022 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2022 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2022				
а	From 2017				
b	From 2018				
с	From 2019				
d	From 2020				
е	From 2021				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2022 distributable amount				
i	Carryover from 2017 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2022 from Section D,				
	line 7: \$				
а	Applied to underdistributions of prior years				
	Applied to 2022 distributable amount				
с	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2022, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2022. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, <i>explain in</i>				
	Part VI. See instructions.				
7	Excess distributions carryover to 2023. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
	Excess from 2018				
	Excess from 2019				
	Excess from 2020				
	Excess from 2021				
	Excess from 2022				
				Sc	hedule A (Form 990) 2022

COMMON GROUND MANAGEMENT CORP

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Schedule A (Form 990) 2022

13 - 3871134

Page 7

13-3871134 Page 8

Section	Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. structions.)
SCHEDULE A, PAR	T III, LINE 12, EXPLANATION FOR OTHER INCOME:
MISCELLANEOUS I	NCOME
2018 AMOUNT: \$	125,507.
2019 AMOUNT: \$	227,416.
2020 AMOUNT: \$	61,796.
2021 AMOUNT: \$	356,528.
2022 AMOUNT: \$	417,124.
REIMBURSED 3RD	PARTY EXPENSES
2018 AMOUNT: \$	141,017.
2019 AMOUNT: \$	128,290.
2020 AMOUNT: \$	68,002.
2021 AMOUNT: \$	37,690.
2022 AMOUNT: \$	24,829.
CREDIT CHECK FE	ES
2018 AMOUNT: \$	32,375.
2019 AMOUNT: \$	17,189.
2020 AMOUNT: \$	0.
2021 AMOUNT: \$	0.
2022 AMOUNT: \$	0.
SENIOR LIVING R	ESIDENT FEES
2018 AMOUNT: \$	0.
2019 AMOUNT: \$	0.
2020 AMOUNT: \$	124,613.
2021 AMOUNT: \$	138,384. Schedule A (Form 990) 202

Schedule A	(Form 990) 2022 COMMON	GROUND MANAGEMENT CORP	13-3871134 Page 8
Part VI	Supplemental Information. F Part IV, Section A, lines 1, 2, 3b, 3c, 4 line 1; Part IV, Section D, lines 2 and 3	Provide the explanations required by Part II, line 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3t V, Section E, lines 2, 5, and 6. Also complete th	10; Part II, line 17a or 17b; Part III, line 12; t IV, Section B, lines 1 and 2; Part IV, Section C, b; Part V, line 1; Part V, Section B, line 1e; Part V,
2022 AMOU			
REFUNDS/F	EBATES		
2018 AMOU	NT:\$ 0.		
2019 AMOU	NT: \$ 0.		
2020 AMOU	NT:\$20,493.		
2021 AMOU	NT:\$0.		
2022 AMOU	NT:\$0.		
232028 12-09-2	2	0.0	Schedule A (Form 990) 2022

** PUBLIC DISCLOSURE COPY **

Schedule of Contributors

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

2022

Employer identification number

Department of the Treasury
Internal Revenue Service

(Form 990)

Schedule B

Name of the organization

	COMMON GROUND MANAGEMENT CORP	13-3871134
Organization type (cheo	ck one):	
Filers of:	Section:	
Form 990 or 990-EZ	X 501(c)(³) (enter number) organization	
	4947(a)(1) nonexempt charitable trust not treated as a private foundation	
	527 political organization	

501(c)(3) exempt private foundation Form 990-PF 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

X For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year ______\$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

	ROUND MANAGEMENT CORP		13-3871134
Part I	Contributors (see instructions). Use duplicate copies of Part I i	if additional space is needed.	-
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$4,213,439.	PersonXPayrollNoncash(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022)

24 2022.05000 COMMON GROUND MANAGEMENT 01714951

10561106 153424 0171495-00051

Schedule B (Form 990) (2022) Name of organization

Employer identification number

Page **2**

	3 (Form 990) (2022)		Page 3
Name of o	rganization		Employer identification number
COMMON G	ROUND MANAGEMENT CORP		13-3871134
Part II	Noncash Property (see instructions). Use duplicate copies of Part II i	f additional space is needed	i.
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	Data received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions)	
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		 \$	

25

Schedule B (Form 990) (2022)

Schedule I	B (Form 990) (2022)		Page 4				
Name of o	organization		Employer identification number				
COMMON G	GROUND MANAGEMENT CORP		13-3871134				
Part III			tion 501(c)(7), (8), or (10) that total more than \$1,000 for the year				
	from any one contributor. Complete columns (a) completing Part III, enter the total of exclusively religious, completing Part III, enter the total of exclusively religious.	through (e) and the following line entry	r. For organizations ss for the year (Enter this info, once)				
	Use duplicate copies of Part III if additional s	space is needed.					
(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, a	nd ZIP + 4	Relationship of transferor to transferee				
(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, a	nd ZIP + 4	Relationship of transferor to transferee				
(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, a	nd ZIP + 4	Relationship of transferor to transferee				
(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, a	nd ZIP + 4	Relationship of transferor to transferee				

223454 11-15-22

Schedule B (Form 990) (2022)

26 2022.05000 COMMON GROUND MANAGEMENT 01714951

	HEDULE D n 990)	Complete if the organ	I Financial Statements ization answered "Yes" on Form 990, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.		OMB No. 15	2 <u>2</u>
Depart	ment of the Treasury	At	tach to Form 990.		Open to	
	Revenue Service		for instructions and the latest information		Inspecti	
Nam	e of the organization	ON COMMON GROUND MANAGEMENT COF	9		identification 13-3871134	
Pa	t I Organiza		Funds or Other Similar Funds or A			
I UI		n answered "Yes" on Form 990, Part IV, line		Accounts.		le
	organization		(a) Donor advised funds	(b) Funds and	d other accou	nts
4	Total number at on	-				1110
1		d of year f contributions to (during year)				
2 3		f grants from (during year)				
4	Aggregate value at					
5	Did the organizatio	inds				
•	-		xclusive legal control?		Yes	No
6			lvisors in writing that grant funds can be used			
			donor advisor, or for any other purpose conf			
	impermissible priva	ate benefit?			Yes	🗌 No
Pa	t II Conserva	ation Easements. Complete if the orga	anization answered "Yes" on Form 990, Part	IV, line 7.		
1	Purpose(s) of cons	ervation easements held by the organization	n (check all that apply).			
	Preservation	of land for public use (for example, recreati	on or education) Preservation of a h	istorically impor	tant land area	ı
	Protection o	f natural habitat	Preservation of a co	ertified historic s	structure	
	Preservation	of open space				
2			ed conservation contribution in the form of a			
	day of the tax year		at the End of th	e Tax Year		
а	Total number of co	onservation easements		. 2a		
b	-					
С	c Number of conservation easements on a certified historic structure included in (a)					
d		vation easements included in (c) acquired af	ter July 25,2006, and not on a			
_						
3		vation easements modified, transferred, rele	ased, extinguished, or terminated by the org	anization during	the tax	
4	Number of states v	 where property subject to conservation ease	ement is located			
5		ion have a written policy regarding the perio				
	-	prcement of the conservation easements it l			Yes	🗌 No
6	Staff and voluntee	r hours devoted to monitoring, inspecting, h	andling of violations, and enforcing conserva		during the ye	ear
7	Amount of expens	es incurred in monitoring, inspecting, handli	ing of violations, and enforcing conservation	easements duri	ng the year	
8	Does each conserv	vation easement reported on line 2(d) above	satisfy the requirements of section 170(h)(4)	(B)(i)		
	and section 170(h)				Yes	No
9	In Part XIII, describ	e how the organization reports conservation	n easements in its revenue and expense stat	ement and		
			ote to the organization's financial statements	that describes t	the	
De	organization's acc	ounting for conservation easements.	Art, Historical Treasures, or Other		ata	
Pa		_		Similar Ass	iets.	
	•	the organization answered "Yes" on Form 9				
1 a	•	· •	, not to report in its revenue statement and b		orks	
			ic exhibition, education, or research in furthe	rance of public		
L	· •	Part XIII the text of the footnote to its finance		and about works	of	
a	-		, to report in its revenue statement and balar			
			exhibition, education, or research in furtherar	ice of public set	vice,	
	-	ng amounts relating to these items:		ዮ		
2	If the organization	received or held works of art historical trea	sures, or other similar assets for financial gai	n nrovide		

a	Revenue included on Form 990, Part VIII, line 1	
	Accets included in Form 000 Dort V	

b	Assets included in Form 990, Part X	(

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Sche	Schedule D (Form 990) 2022 COMMON GROUND MANAGEMENT CORP 13-3871							Pa	_{age} 2		
Par	t III Organizations Maintaining C	ollections of Ar	t, Histo	rical Tre	easures, or	^r Other	r Simila	r Assets	(contir	nued)	
3	Using the organization's acquisition, accessi	on, and other record	s, check	any of the	following that	make si	gnificant ι	use of its			
	collection items (check all that apply):										
а	Public exhibition	d	I 🗌 L	oan or exc	hange progra	ım					
b	Scholarly research	e		Other							
С	Preservation for future generations										
4	4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.										
5	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 ma								Yes		No
Par	t IV Escrow and Custodial Arran reported an amount on Form 990, Pa		ete if the	organizatio	on answered "	Yes" on	Form 990), Part IV, I	ine 9, or		
1a	Is the organization an agent, trustee, custodi	ian or other intermed	iary for c	ontribution	s or other ass	ets not i	ncluded				
	on Form 990, Part X?								Yes		No
b	If "Yes," explain the arrangement in Part XIII										
									Amoun	t	
с	Beginning balance						. 1c				
d	Additions during the year						. 1d				
е	Distributions during the year						. 1e				
f	Ending balance								7		
	Did the organization include an amount on F						ity?	L	Yes		No
	If "Yes," explain the arrangement in Part XIII.							<u></u>			
Par	t V Endowment Funds. Complete							aara baak	(a) [au		haali
		(a) Current year	(D) Pr	rior year	(c) Two year	SDACK	(a) mees	/ears back	(e) roui	years	DACK
	Beginning of year balance										
b	Contributions										
C L	Net investment earnings, gains, and losses										
d	Grants or scholarships										
е	Other expenditures for facilities										
	and programs										
	Administrative expenses										
g 2	End of year balance Provide the estimated percentage of the curr	ront year and balance	l n (ling 1g	column (a)) hold as:						
2 a	Board designated or quasi-endowment	•	e (iine rg, %	, column (a	<i>))</i> Helu as.						
h	Permanent endowment	%									
c c		<u> </u>									
Ŭ	The percentages on lines 2a, 2b, and 2c sho	- · -									
3a	Are there endowment funds not in the posse		ation that	are held a	nd administer	ed for th	e				
	organization by:						-]	Yes	No
	(i) Unrelated organizations								3a(i)		
	(ii) Related organizations								3a(ii)		
b	If "Yes" on line 3a(ii), are the related organiza								3b		
4	Describe in Part XIII the intended uses of the		wment fu	ınds.							
Par	t VI Land, Buildings, and Equipm	ient.									
	Complete if the organization answere	d "Yes" on Form 990), Part IV,	line 11a. S	See Form 990	, Part X,	line 10.				
	Description of property	(a) Cost or o basis (investr		• •	t or other (other)	• •	ccumulate preciation	ed	(d) Boo	k valu	е
1a	Land										
	Buildings										
	Leasehold improvements			1	,259,048.		777,	914.		481,	134.
d	Equipment				806,419.		790,	090.		16,	329.
e	Other				597,480.		397,	333.		,	147.
Tota	. Add lines 1a through 1e. <i>(Column (d) must e</i>	equal Form 990, Part	<u>X. columi</u>	<u>n (B). line 1</u>	0c.)					697,	610.

Schedule D (Form 990) 2022

232052 09-01-22

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) DEFERRED RENT	9,361.
(2) RETIREMENT BENEFIT OBLIGATIONS	450,892.
(3) SECURITY DEPOSITS	436,641.
(4) RIGHT OF USE ASSETS	19,961,324.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	20,858,218.
Part X Other Liabilities.	

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

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)	DUE TO AFFILIATES	119,416,436.
(3)	SECURITY DEPOSITS	232,690.
(4)	DEFERRED COMPENSATION PAYABLE	450,892.
(5)	LEASE OBLIGATIONS	20,514,080.
(6)	OTHER LIABILITIES	91,268.
(7)		
(8)		
(9)		
Total.	(Column (b) must equal Form 990, Part X, col. (B) line 25.)	140,705,366.

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

Schedule D (Form 990) 2022

232053 09-01-22

Schedule D (Form 990) 2022 COMMON GROUND MANAGEMENT COR	2	13-3871134 Page 4
Part XI Reconciliation of Revenue per Audited Financia	al Statements With Revenu	e per Return.
Complete if the organization answered "Yes" on Form 990, Pa	rt IV, line 12a.	
1 Total revenue, gains, and other support per audited financial stateme	nts	
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a Net unrealized gains (losses) on investments	2a	
b Donated services and use of facilities	<u>2</u> b	
c Recoveries of prior year grants		
d Other (Describe in Part XIII.)	2d	
e Add lines 2a through 2d		
3 Subtract line 2e from line 1		
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b Other (Describe in Part XIII.)	4b	
c Add lines 4a and 4b		
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I.		
Part XII Reconciliation of Expenses per Audited Financ	_	ses per Return.
Complete if the organization answered "Yes" on Form 990, Pa		
1 Total expenses and losses per audited financial statements		
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:	1 1	
a Donated services and use of facilities		
b Prior year adjustments		
c Other losses		
d Other (Describe in Part XIII.)		
e Add lines 2a through 2d		
3 Subtract line 2e from line 1		
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:	11	
a Investment expenses not included on Form 990, Part VIII, line 7b		
b Other (Describe in Part XIII.)		
c Add lines 4a and 4b		
5 Total expenses. Add lines 3 and 4c. (<i>This must equal Form 990, Part</i>	I <u>, line 18.)</u>	
Part XIII Supplemental Information.		
Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1		art 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 pro	ovide any additional information.	
PART X, LINE 2:		
COMMON GROUND MANAGEMENT CORP. IS INCLUDED WITHIN THE C	ONSOLTDATED	
COMPARISON OF A COMPARISON OF		
FINANCIAL STATEMENTS OF ITS AFFILIATE, BREAKING GROUND	HOUSING DEVELOPMENT	
FUND CORPORATION. THE BELOW FIN-48 FOOTNOTE IS REPRODUC.	ED FROM THE	
CONSOLIDATED FINANCIAL STATEMENTS.		

30

BREAKING GROUND FOLLOWS GUIDANCE THAT CLARIFIES THE ACCOUNTING FOR

UNCERTAINTY IN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX

RETURN, INCLUDING ISSUES RELATING TO FINANCIAL STATEMENT RECOGNITION AND

MEASUREMENT. THIS GUIDANCE PROVIDES THAT THE TAX EFFECTS FROM AN UNCERTAIN

TAX POSITION CAN ONLY BE RECOGNIZED IN THE CONSOLIDATED FINANCIAL

STATEMENTS IF THE POSITION IS "MORE-LIKELY-THAN-NOT" TO BE SUSTAINED IF

232054 09-01-22

Schedule D (Form 990) 2022

Part XIII Supplemental Information (continued)

THE POSITION WERE TO BE CHALLENGED BY A TAXING AUTHORITY. THE ASSESSMENT

OF THE TAX POSITION IS BASED SOLELY ON THE TECHNICAL MERITS OF THE

POSITION, WITHOUT REGARD TO THE LIKELIHOOD THAT THE TAX POSITION MAY BE

CHALLENGED.

BREAKING GROUND IS EXEMPT FROM FEDERAL INCOME TAX UNDER IRC SECTION

501(C)(3), THOUGH IT IS SUBJECT TO TAX ON INCOME UNRELATED TO ITS EXEMPT

PURPOSE, UNLESS THAT INCOME IS OTHERWISE EXCLUDED BY THE CODE. BREAKING

GROUND HAS PROCESSES PRESENTLY IN PLACE TO ENSURE THE MAINTENANCE OF ITS

TAX-EXEMPT STATUS; TO IDENTIFY AND REPORT UNRELATED INCOME; TO DETERMINE

ITS FILING AND TAX OBLIGATIONS IN JURISDICTIONS FOR WHICH IT HAS NEXUS;

AND TO IDENTIFY AND EVALUATE OTHER MATTERS THAT MAY BE CONSIDERED TAX

POSITIONS. BREAKING GROUND HAS DETERMINED THAT THERE ARE NO MATERIAL

UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION OR DISCLOSURE IN THE

CONSOLIDATED FINANCIAL STATEMENTS. IN ADDITION BREAKING GROUND HAS NOT

RECORDED A PROVISION FOR INCOME TAXES AS IT HAS NO MATERIAL TAX LIABILITY

FROM UNRELATED BUSINESS INCOME ACTIVITIES.

PART IX, RIGHT-OF-USE ASSETS:

THE FINANCIAL ACCOUNTING STANDARDS BOARD ("FASB") IMPLEMENTED A NEW LEASE

ACCOUNTING STANDARD THAT BECAME EFFECTIVE FOR COMMON GROUND MANAGEMENT

CORP IN THE YEAR ENDING DECEMBER 31, 2022. THIS ACCOUNTING STANDARD WAS

EFFECTUATED TO IMPROVE THE TRANSPARENCY SURROUNDING KEY INFORMATION

PERTAINING TO AN EXEMPT ORGANIZATION'S LEASING ARRANGEMENTS (AND TO ENSURE

THAT ALL ORGANIZATIONS WERE RECORDING THE TRANSACTIONS UNIFORMLY ON THEIR

BALANCE SHEETS).

Schedule D (Form 990) 2022

232055 09-01-22

SCHEDULE I Grants and Other Assistance to Organizations,						OMB No. 1545-0047		
(Form 990)			vernments, an ete if the organization					2022
Department of the Treasury		Comple		Attach to Forn				Open to Public
Internal Revenue Service			Go to www.irs		the latest inform	ation.		Inspection
Name of the organiz	e of the organization Employer							
COMMON GROUND MANAGEMENT CORP 13-								
	I Information on Grants a			· · · ·				
-	nization maintain records to award the grants or assis		-			-		
	art IV the organization's pro							
Part II Grants	and Other Assistance to I that received more than S	Domestic Organiz	ations and Domestic	Governments.	Complete if the org	anization answered "Y	es" on Form 990, Part	IV, line 21, for any
	address of organization government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
CENTER FOR URBA	N COMMUNITY							
SERVICES, INC.	- 198 EAST 121ST							
	DR – NEW YORK, NY							
10035		13-3687891	501(C)(3)	0.	13,057.			GENERAL SUPPORT
2 Enter total nur	mber of section 501(c)(3) a	nd government org	panizations listed in the	e 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) 2022

COMMON GROUND MANAGEMENT CORP

Page 2

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash 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:

BREAKING GROUND MANAGEMENT DOES NOT TYPICALLY MAKE GRANTS TO OTHER SECTION

501(C)(3) PUBLIC CHARITIES; PERIODICALLY, THE ORGANIZATION WILL BE ASKED TO

SUPPORT ANOTHER CHARITY BY PURCHASING A TABLE AT A GALA OR OTHER SPECIAL

EVENT. BREAKING GROUND MANAGEMENT ONLY SUPPORTS THE SPECIAL EVENTS OF

CHARITIES WHO HOLD THE SAME VALUES AND CHARITABLE GOALS AS BREAKING GROUND.

(Form 990) For cretain Officers, Directors, Trustees, Key Employees, and Highest Complete if the organization answered "Yes" on Form 90, Part IV, line 23. Memore of the organization 2001 Data Structure Structur	SCHEDULE	Compensation Information		OMB No.	1545-004	47
Determine of the Treaser Complete If the organization answered "Yes" on Form '900, Part IV, line 23, Ausine of the organization Open to Public Impection Name of the organization Cold Now Wits, gov/Form990 for Instructions and the latest information. Employer identification number 13:3871134 Part I Questions Regarding Compensation Impection Impection Impection ColdWoll RAUND MANABLENT CORP 13:3871134 Part I Questions Regarding Compensation Impection Impection Travel To complete Part III to provide any of the following to or for a person listed on Form '900, Part VII, Section A, line 1a. Complete Part III to provide any or the following to or for a person listed on Form '900, Part VII, Section A, line 1a. Complete Part III to provide any or the induces or selection of the organization follow a written policy regarding payment or membrasement or provision of all of the expanization follow a written policy regarding payment or membrasement or provision of all of the expanization follow a written policy regarding payment or membrasement or provision of all of the expanization used to establish the compensation or the organization to establish compensation committe 10 Ib If any of the bokes on line 1a are checked, did the organization follow a written polycy regarding payment or membrasement or provision of all of the expanization used to establish the compensation committee 10 Ib If any of the bokes on line 1a are checked, did the organization follow a written poprover study 2	(Form 990)			2022		
Index of the organization Co to www.irs.gov/Form990 for instructions and the latest information. ImageDia Name of the organization COMOND NANACEMENT CORP 13-3871134 Part I Questions Regarding Compensation 13-3871134 Image of the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part II to provide any relevant information regarding these items. Image of the organization Image of the organization and gross-up payments Housines use of paymonal residence for personal use items. Image of the organization of all of the expanization follow any relevant information regarding these items. Image of the organization of all of the expanization follow any relevant information seques payments or neinburses use of paymonal residence for personal used forces. Image of the organization require substantiation provide any relevant information regarding payment or neinburses used organization require substantiation provide the organization follow of the organization follow of the comparisation require substantiation provide residue for the organization is a checked on line 1a? Image of the organization is a checked on line 1a? Image of the organization is a checked organization used to establish the comparisation committee Image of the organization is a checked organization is the substantiation comparisation committee Image of the organization is a checked organization is a checked organization is the comparisation committee Image of the organization is a checked organization is checked organization is a companision committee <td></td> <td>Complete if the organization answered "Yes" on Form 990, Part IV, line 23.</td> <td></td> <td></td> <td></td> <td></td>		Complete if the organization answered "Yes" on Form 990, Part IV, line 23.				
Name of the organization Engloyer identification number 13-371134 Part I Questions Regarding Compensation Yes No Image: An expension of the organization provided any of the following to or for a person listed on Form 990, Part VI. Section A. line 1a. Complete Part III to provide any relevant information regarding these items. Image: An expension of the organization provided any of the following to or for a person listed on Form 990, Part VI. Section A. line 1a. Complete Part III to provide any relevant information regarding these items. Image: An expension of the organization collabul dues or inhibition fees Image: An expension of the organization collabul dues or inhibition fees Image: An expension of the organization collabul dues or inhibition fees Image: An expension of the organization collabul dues or inhibition fees Image: An expension of the organization collabul dues or inhibition fees Image: An expension of the organization collabul dues or inhibition fees Image: An expension of the organization or inhibition fees Image: An expension of the organization or an expension of the organization is compension of the organization is compension or the expension committee Image: An expension organization committee Image: An expension organization committee Image: An expension organization organization or a elected organization Image: An expension organization organization organization organization or a elected organization Image: An expension organization organization 4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to				•		
Part I Questions Regarding Compensation Ves 1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. Ves No Inforce Size or charter travel Payments for business use of personal residence Imare idrominication and gross-up payments Payments for business use of personal residence Imare idrominication and gross-up payments Personal services (such as maid, chauffeur, cheft) 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 expanses described abov? If 'No,' complete Part III to explain 1b 2 Did the organization require substantiation prince usbantiation prince and lowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, to testabilis on the compansation of the organization is establish compensation of the CEO/Executive Director, to testabilish the compensation of the organization is establish compensation of the CEO/Executive Director, but establish the compensation of contract is directed organizations 1b 4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: in regeneration or the argument from a supplemental nonqualified retirement plan? 4e X 4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, did the orga	Name of the orga		Employer ider	tificati	on nui	mber
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. Yes No 1a Check the appropriate box(es) if the organization provided any relevant information regarding these items. Improvement account Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. Improvement account Part shaft for boxiness out of personal residence of the			13-3873	L134		
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. Impact tables or charter travel — Payments for business use of personal use Travel for companions — Payments for business use of personal residence Tare information and gross-up payments — Payments for business use of personal residence Discretionary spending account — Personal services (such as maid, chauffeur, chef) b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 2 Did the organization require buststantiation prior to reimbursing or allowing exponses incured by and directors, trustees, and officers, including the CEO/Executive Director, used no soft but boxed or organization is CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization is establish compensation committee 2 4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organizations or alled organization: 2 a Receive a severance payment for an apuly-based compensation to react them in Part III. 4a X During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization? <	Part I Que	tions Regarding Compensation				
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contingent on the revenues of: 5a X a The organization? 5b X b Any related organization? 5b X if "Yes" on line 5a or 5b, describe in Part III. 5b X 6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: 6a X a The organization? 6b X b Any related organization? 6b X f "Yes" on line 6a or 6b, describe in Part III. 7 X 7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III 8 X 9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? 9 9	-					
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b Any related organization? 5b X If "Yes" on line 5a or 5b, describe in Part III. 5b X 6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: 6a X a The organization? 6a X b Any related organization? 6b X f "Yes" on line 6a or 6b, describe in Part III. 6b X 7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III 7 X 8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III 8 X 9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? 9 I	•			-		v
b Any related organization? If "Yes" on line 5a or 5b, describe in Part III. 6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization? b Any related organization? if "Yes" on line 6a or 6b, describe in Part III. 7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III. 8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III. 9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?						l
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: 6a X a The organization? 6a X b Any related organization? 6b X If "Yes" on line 6a or 6b, describe in Part III. 6b X 7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III 7 X 8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III 8 X 9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? 9 9				50		•
contingent on the net earnings of: 6a X a The organization? 6a X b Any related organization? 6b X if "Yes" on line 6a or 6b, describe in Part III. 6b X 7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III 7 X 8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III 8 X 9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? 9 I						
a The organization? 6a X b Any related organization? 6b X if "Yes" on line 6a or 6b, describe in Part III. 6b X 7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III 7 X 8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III 8 X 9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? 9 9						
b Any related organization? 6b X If "Yes" on line 6a or 6b, describe in Part III. 6b X 7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III 7 X 8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III 8 X 9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? 9 9	0	6		62		x
If "Yes" on line 6a or 6b, describe in Part III. Image: section 53.4958-6(c)? 7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III 7 X 8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III 8 X 9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? 9 Image: section 53.4958-6(c)?						l
 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? 				0.0		
not described on lines 5 and 6? If "Yes," describe in Part III 7 X 8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III 8 X 9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? 9 Image: Contract			5			
 8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III 9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? 9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? 				7	х	
initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III 8 X 9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? 9						
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	-			8		х
Regulations section 53.4958-6(c)?				_		
			<u></u>	9		
				J (Forr	n 990)	2022

232111 10-18-22

Schedule J (Form 990) 2022

13-3871134

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W	/-2 and/or 1099-MIS compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) BRENDA E. ROSEN	(i)	487,598.	100,000.	0.	12,200.	574.	600,372.	٥.
PRESIDENT & CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) KEVIN MORAN	(i)	338,301.	0.	0.	12,200.	31,587.	382,088.	0.
CFO	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) DAVID BEER	(i)	286,168.	20,000.	0.	12,200.	31,743.	350,111.	0.
VICE PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) AMIE POSPISIL	(i)	319,800.	0.	0.	9,485.	19,411.	348,696.	0.
VP, HOPS	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) MICHAEL ROSEN	(i)	234,774.	0.	0.	9,723.	31,743.	276,240.	0.
VP, ASSET MANAGEMENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) TOBY SHERMAN	(i)	256,279.	0.	0.	9,165.	9,958.	275,402.	0.
SECRETARY, DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) JEFF SCHEUER	(i)	239,693.	0.	0.	9,692.	10,731.	260,116.	0.
VP, EXTERNAL AFFAIRS	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) ERIN MADDEN	(i)	191,304.	0.	0.	6,936.	22,200.	220,440.	0.
VP, PROPERTY MANAGEMENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) JILL MURPHY	(i)	186,035.	0.	0.	7,669.	22,853.	216,557.	0.
CONTROLLER	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
_	(ii)							
	(i)							
	(ii)							
	(i)							
_	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 7:

BREAKING GROUND ISSUED BONUSES TO TWO OFFICERS IN CALENDAR YEAR 2022:

PRESIDENT & CEO. BRENDA ROSEN. AND VICE PRESIDENT OF HOUSING & REAL ESTATE

DEVELOPMENT, DAVID BEER. THE BONUSES WERE AUTHORIZED AND APPROVED BY THE

COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS BASED ON BOTH INDIVIDUALS

HAVING MET CERTAIN PERFORMANCE BASED OBJECTIVE CRITERIA. THE BOARD'S

DECISION-MAKING PROCESS IS MEMORIALIZED IN BOARD COMMITTEE MINUTES.

Schedule J (Form 990) 2022

SCHEDULE O)
(Form 990)	

Department of the Treasury

Internal Revenue Service Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.



Employer identification number 13-3871134

GENERAL STATEMENT REGARDING THE COVID-19 PANDEMIC:

IN EARLY 2020, AN OUTBREAK OF A NOVEL STRAIN OF CORONAVIRUS.

("COVID-19"), EMERGED GLOBALLY. AS A RESULT, EVENTS HAVE OCCURRED,

INCLUDING MANDATES FROM FEDERAL, STATE AND LOCAL AUTHORITIES LEADING TO

COMMON GROUND MANAGEMENT CORP

AN OVERALL DECLINE IN ECONOMIC ACTIVITY WHICH COULD RESULT IN A LOSS OF

LEASE REVENUE AND OTHER MATERIAL ADVERSE EFFECTS TO BREAKING GROUND'S

CONSOLIDATED FINANCIAL POSITION, RESULTS OF OPERATIONS, AND CASH FLOWS.

TO HELP SUSTAIN ITSELF DURING THE ECONOMIC DISRUPTION WROUGHT BY THE

PANDEMIC, THE ORGANIZATION SOUGHT ECONOMIC ASSISTANCE FROM THE

GOVERNMENT. THE PAYCHECK PROTECTION PROGRAM ESTABLISHED BY THE CARES

ACT PROVIDES SMALL BUSINESSES WITH FUNDS TO PAY UP TO 24 WEEKS OF

CERTAIN NECESSARY EXPENDITURES, INCLUDING PAYROLL COSTS, RENT, AND

UTILITIES. COMMON GROUND MANAGEMENT CORP RECEIVED A PAYCHECK

PROTECTION PROGRAM FORGIVABLE LOAN OF \$4,213,439 AND REPORTED THIS LOAN

ON ITS BALANCE SHEET. THE ORGANIZATION RECEIVED FORGIVENESS OF ITS PPP

LOAN IN JANUARY OF 2022; THE LOAN IS RECORDED AS GOVERNMENTAL GRANT

REVENUE ON NEXT YEAR'S FORM 990.

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

COMMON GROUND MANAGEMENT CORP. ("CGM") WAS ORGANIZED ON JANUARY 26,

1995, UNDER SECTION 402 OF THE NOT-FOR-PROFIT CORPORATION LAW OF THE

STATE OF NEW YORK. CGM IS A NOT-FOR-PROFIT CHARITABLE ORGANIZATION

EXEMPT FROM INCOME AND EXCISE TAXES UNDER SECTION 501(C)(3) OF THE

INTERNAL REVENUE CODE. CGM WAS FORMED FOR THE CHARITABLE PURPOSE OF

MANAGING LOW-INCOME HOUSING PROJECTS. IT IS ALSO THE CENTRAL

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

Schedule O (Form 990) 2022

37

Page 2		
Employer identification number		
13-3871134		

TRANSITIONAL HOUSING

SAFE HAVENS ARE "LOW-THRESHOLD" TRANSITIONAL HOUSING FOR CHRONICALLY

STREET HOMELESS INDIVIDUALS WHO DO NOT MAKE USE OF TRADITIONAL

SHELTERS: THEY HAVE FEWER REQUIREMENTS, MAKING THEM ATTRACTIVE TO THOSE

WHO ARE RESISTANT TO EMERGENCY SHELTER. IT'S OPTIONAL AND THERE AREN'T

ANY PRE-REQUISITES. THERE ARE NO CURFEWS AND MORE PRIVACY THAN

TRADITIONAL SHELTER. SAFE HAVENS OFFER INTENSIVE SUPPORTS TO ADDRESS

MENTAL HEALTH AND SUBSTANCE USE DISORDERS, WITH THE ULTIMATE GOAL OF

MOVING EACH CLIENT INTO PERMANENT HOUSING. SAFE HAVENS ARE, THUS, A

CRUCIAL HARM REDUCTION/HOUSING FIRST RESOURCE TO ENABLE THE MOST

ENTRENCHED CHRONICALLY HOMELESS WHO HAVE EXTREME RELUCTANCE TO LEAVE

BEHIND THEIR UNSHELTERED LIVES TO ACCEPT HELP.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

STREET TO HOME OUTREACH

STREET TO HOME OUTREACH PROGRAM FOUNDED ON THE PREMISE THAT HOUSING IS

THE ESSENTIAL FIRST STEP TO ADDRESSING THE COMPLEX ISSUES FACED BY

CHRONICALLY HOMELESS INDIVIDUALS. STREET TO HOME IS A SYSTEMATIC METHOD

OF IDENTIFYING AND PRIORITIZING FOR HOUSING THOSE WHO HAVE BEEN

OUTDOORS THE LONGEST AND WHO HAVE THE HIGHEST RISK OF PREMATURE DEATH

ON THE STREETS.

THE CHRONICALLY HOMELESS ARE SOMETIMES REFERRED TO AS "HARD TO HOUSE"

DUE TO THEIR NON-RESPONSIVENESS TO TRADITIONAL OUTREACH EFFORTS (E.G.,

OFFERS OF A NIGHT IN THE SHELTER OR A WARM MEAL) AND THE CHALLENGES TO

232212 10-28-22

38

Schedule O (Form 990) 2022	Page Employer identification number
Name of the organization COMMON GROUND MANAGEMENT CORP	13-3871134
STABILITY POSED BY SEVERE AND PERSISTENT MENTAL ILLNESS, CHRONIC HEALTH	
CONDITIONS AND ALCOHOL AND SUBSTANCE ABUSE. BY TAKING THE TIME TO GAIN	
THE TRUST OF CHRONICALLY HOMELESS INDIVIDUALS GRADUALLY OVER TIME, AND	
OFFERING HOUSING WITHOUT CONDITIONS (E.G., SOBRIETY), STREET TO HOME	
DEMONSTRATES THAT THESE INDIVIDUALS DO WANT A HOME AND CAN SUCCESSFULLY	
SECURE AND MAINTAIN PERMANENT HOUSING.	
THE STREET TO HOME MODEL WAS PIONEERED BY BREAKING GROUND IN 2004 AND	
ADOPTED BY THE NYC DEPARTMENT OF HOMELESS SERVICES AS A CITYWIDE	
STRATEGY IN 2007. THROUGH OUR STREET TO HOME PROGRAM, BREAKING GROUND	
MAKES CONTACT WITH AN AVERAGE OF 1,000 STREET HOMELESS INDIVIDUALS AND	
CONNECTS MORE THAN 300 INDIVIDUALS TO HOUSING, MEDICAL AND MENTAL	
HEALTH SERVICES, SUBSTANCE ABUSE COUNSELING, AND OTHER ESSENTIAL	
SUPPORTS EACH YEAR.	
THE CARING, INDIVIDUALLY TAILORED ATTENTION CLIENTS RECEIVE AT EACH	
STAGE OF THEIR JOURNEY FROM STREET TO HOME ENSURES THAT MORE THAN 90%	
OF PEOPLE WHO BREAKING GROUND PLACES REMAIN STABLY HOUSED. BREAKING	
GROUND AND ITS PARTNERS ARE RESPONSIBLE FOR COVERING THE ENTIRE	
BOROUGHS OF BROOKLYN AND QUEENS, AND ONE-THIRD OF MANHATTAN. OUR	
DUTREACH AND HOUSING PLACEMENT PARTNERS:	
*CENTER FOR URBAN COMMUNITY SERVICES	
*GODDARD RIVERSIDE	
FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:	
HASA SERVICES:	
HASA ASSISTS INDIVIDUALS LIVING WITH AIDS OR HIV ILLNESS TO LIVE	
HEALTHIER, MORE INDEPENDENT LIVES. THE PROGRAM CAN HELP CLIENTS WITH	
232212 10-28-22 3 9	Schedule O (Form 990) 202

Schedule O (Form 990) 2022 Name of the organization	Pag Employer identification number
COMMON GROUND MANAGEMENT CORP	13-3871134
NDIVIDUALIZED SERVICE PLANS TO TARGET NECESSARY BENEFITS AND PROVIDE	
SUPPORT SPECIFIC TO THEIR MEDICAL SITUATION, ENHANCING THEIR	
ELL-BEING. HASA CLIENTS RECEIVE ONGOING CASE MANAGEMENT AND ARE	
ASSIGNED TO A CASEWORKER AT ONE OF OUR HASA CENTERS, WITH ADDITIONAL	
ON-SITE SERVICES AT OUR BUILDINGS. THE SERVICE PROVIDERS WORK WITH THE	
ASSIGNED HASA CASE MANAGERS TO ENSURE ALL CLIENTS RECEIVE THE SERVICES	
THEY NEED TO SUCCEED. HASA SERVICES INCLUDE INTENSIVE CASE MANAGEMENT	
AND ASSISTANCE IN APPLYING FOR PUBLIC BENEFITS AND SERVICES, INCLUDING	
MEDICAID, SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM BENEFITS, CASH	
ASSISTANCE, EMERGENCY TRANSITIONAL HOUSING, NON-EMERGENCY HOUSING,	
RENTAL ASSISTANCE, HOME CARE AND HOMEMAKING SERVICES, MENTAL HEALTH AND	
SUBSTANCE ABUSE SCREENING AND TREATMENT REFERRALS, EMPLOYMENT AND	
OCATIONAL SERVICES, TRANSPORTATION ASSISTANCE, SSI OR SSD APPLICATION	
AND APPEAL. BREAKING GROUNDS SERVICES A TOTAL OF 391 HASA CLIENTS IN	
ITS PORTFOLIO.	
FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:	
CATTER SITE LIVING PROVIDES CLIENTS WITH SPECIAL NEEDS AN OPPORTUNITY	
O LIVE IN THE COMMUNITY IN AN APARTMENT SETTING WHILE STILL RECEIVING	
SUPPORTIVE SERVICES. THESE PROGRAMS ASSIST INDIVIDUALS WITH THEIR	
REINTEGRATION INTO THE COMMUNITY AND MOVE TOWARD GREATER STABILITY AND	
INDEPENDENCE. CLIENTS WORK WITH CASE MANAGERS TO DEVELOP MUTUALLY	
AGREEABLE GOALS AND SERVICE PLANS AIMED AT IMPROVING THEIR INDIVIDUAL	
LIVES. SOME OF THE SERVICES PROVIDED INCLUDE:	
DAILY LIVING SKILLS AND MONEY MANAGEMENT	
POSITIVE SOCIAL NETWORKING AND FAMILY INTEGRATION	
*MEDICATION MANAGEMENT	
	Schedule O (Form 990) 20

Name of the organization COMMON GROUND MANAGEMENT CORP	Employer identification number 13-3871134
	13-30/1134
*VOCATIONAL AND EDUCATIONAL SERVICES	
*HEALTH AND MEDICAL SERVICES	
*CRISIS INTERVENTION	
*CLIENT SELF-ADVOCACY	
QUEENS DROP-IN CENTER	
THE QUEENS DROP-IN CENTER (QDIC) IS LOCATED AT 100-32 ATLANTIC AVENUE,	
RICHMOND HILL, NY 11416. THE QDIC OPERATES 24/7 AND HAS ONSITE	
SECURITY & MAINTENANCE STAFF, CLINICAL SERVICES, PRIMARY CARE AND	
PSYCHIATRIC SERVICES. THE PROGRAM SERVES UP TO 15-20 PEOPLE AT ANY	
GIVEN TIME. ALTHOUGH IT DOES NOT PROVIDE BEDS OR SLEEPING UNITS,	
CLIENTS ARE PERMITTED TO REMAIN ON-SITE 24/7. THE QDIC WELCOMES	
WALK-IN'S AND REFERRALS FROM STREET OUTREACH TEAMS. CLIENTS UTILIZING	
THE QDIC ARE HOMELESS ADULTS, AND THE PROGRAM OFTEN SERVES AS A FIRST	
POINT OF ENTRY FOR PEOPLE TO ACCESS SERVICES. WE OFFER BATHROOMS,	
THREE MEALS, ON-SITE MEDICAL AND PSYCHIATRIC SERVICES AS WELL AS ACCESS	
TO CASE MANAGEMENT AND HOUSING PLACEMENT SERVICES.	
MANAGEMENT SERVICES	
ONE OF COMMON GROUND MANAGEMENT'S CORE EXEMPT PURPOSES IS TO MANAGE	
LOW-INCOME HOUSING PROJECTS ON BEHALF OF BREAKING GROUND HOUSING	
DEVELOPMENT FUND CORPORATION AND ITS RELATED TAX-EXEMPT AND PARTNERSHIP	
SUBSIDIARIES. THE ORGANIZATION PROVIDES STAFFING SUPPORT, FINANCIAL	
MANAGEMENT AND OTHER SERVICES TO THESE SUBSIDIARIES PURSUANT TO A	
MANAGEMENT SERVICES AGREEMENT; THESE SERVICES ARE INTEGRAL TO ENABLING	
THE VARIOUS HOUSING SITES PROVIDE ESSENTIAL SERVICES TO THE HOMELESS.	
EMERGENCY STABILIZATION BEDS	

232212 10-28-22

Name of the organization	Employer identification number
COMMON GROUND MANAGEMENT CORP	13-3871134
THE EMERGENCY STABILIZATION BEDS PROGRAMS ARE TRANSITIONAL HOUSING	
CAPACITY FOR UNSHELTERED ADULTS BEFORE INDIVIDUALS BECOME ENTRENCHED AT	
A STREET LOCATION. SIMILAR TO BREAKING GROUND'S SAFE HAVENS, EMERGENCY	
STABILIZATION BED PROGRAMS FOLLOWS A "LOW-THRESHOLD" MODEL, DO NOT	
REQUIRE CURFEWS AND PROVIDES MORE PRIVACY THAN DORM-STYLE SHELTERS.	
THE PROGRAM PROVIDES CASE MANAGEMENT SUPPORT TO MOVE ADULTS INTO	
PERMANENT HOUSING AS SOON AS POSSIBLE. EMERGENCY STABILIZATION BED	
PROGRAMS ARE CRUCIAL RESOURCE THAT ENABLES INDIVIDUALS EXPERIENCING	
STREET HOMELESSNESS COME INSIDE MORE QUICKLY AND ACCEPT HELP.	
EXPENSES \$7,596,686. INCLUDING GRANTS OF \$13,057. REVENUE	
\$10,836,731.	
FORM 990, PART VI, SECTION A, LINE 2:	
PRESIDENT & CEO, BRENDA ROSEN, AND MANAGING DIRECTOR OF ASSET MANAGEMENT,	
MICHAEL ROSEN, HAVE A FAMILY RELATIONSHIP.	
FORM 990, PART VI, SECTION B, LINE 11B:	
DRGANIZATION'S PROCESS USED TO REVIEW FORM 990	
THE FORM 990 WAS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM IN CONJUNCTION	
WITH THE ORGANIZATION'S FINANCE DEPARTMENT. THE FORM HAS BEEN REVIEWED FOR	
COMPLETENESS AND ACCURACY REGARDING MISSION, PROGRAM ACTIVITIES, FINANCIALS	
AND GOVERNANCE BY MEMBERS OF THE CORPORATION'S MANAGEMENT. IT HAS ALSO BEEN	
DISCUSSED AND REVIEWED WITH THE BGI AUDIT CHAIR. THE FINAL VERSIONS WERE	
MADE AVAILABLE TO EACH MEMBER OF THE BOARD OF DIRECTORS PRIOR TO FILING	
WITH THE INTERNAL REVENUE SERVICE. DISCUSSION OF FORM 990 REQUIREMENTS,	
CONTENTS AND BOARD RESPONSIBILITIES OCCUR AT AN ANNUAL BOARD MEETING.	

232212 10-28-22

Name of the organization COMMON GROUND MANAGEMENT CORP	Employer identification number 13-3871134
FORM 990, PART VI, SECTION B, LINE 12C:	
ENFORCEMENT OF CONFLICT OF INTEREST POLICY	
THE POLICY AND ANNUAL DISCLOSURE FORMS ARE DISTRIBUTED TO ALL BOARD	
MEMBERS, OFFICERS AND MANAGEMENT STAFF. EACH INDIVIDUAL IS REQUIRED TO	
SIGN AND REVIEW THE DISCLOSURE FORM AND PROVIDE INFORMATION ABOUT ANY	
RELATIONSHIPS THEY MAY HAVE WITH COMMON GROUND MANAGEMENT CORP'S OTHER	
EMPLOYEES, AND/OR VENDORS THAT CONDUCT BUSINESS WITH COMMON GROUND	
MANAGEMENT CORP.	
ALL SUBMISSIONS ARE REVIEWED BY HUMAN RESOURCES TO DETERMINE IF A CONFLICT	
EXISTS; WHEN A CONFLICT ARISES, THE INDIVIDUALS AFFECTED ARE PROHIBITED	
FROM PARTICIPATING IN THE DECISION-MAKING PROCESS RELATED TO ANY	
TRANSACTION OCCURRING WITH THE CONFLICTED ORGANIZATION. COMMON GROUND	
MANAGEMENT CORP. OPERATES UNDER THE POLICY OF ITS AFFILIATE ORGANIZATION,	
BREAKING GROUND HOUSING DEVELOPMENT FUND CORPORATION.	
FORM 990, PART VI, SECTION B, LINES 13 & 14:	
COMMON GROUND MANAGEMENT CORP. OPERATES UNDER THE WHISTLEBLOWER AND	
DOCUMENT RETENTION POLICY OF ITS AFFILIATE ORGANIZATION, BREAKING GROUND	
HOUSING DEVELOPMENT FUND CORPORATION.	
FORM 990, PART VI, SECTION B, LINE 15:	
THE BOARD OF DIRECTORS OF BREAKING GROUND HOUSING DEVELOPMENT FUND	
CORPORATION REVIEWS THE COMPENSATION OF THE CEO. ALL JOBS, EXCEPT THOSE	
REVIEWED BY THE BOARD, WITHIN BREAKING GROUND HOUSING DEVELOPMENT FUND	
CORPORATION ARE CLASSIFIED, BASED ON THE COMPLEXITY AND SKILL LEVEL	
REQUIRED FOR THE POSITION. ALL SUCH SALARIES ARE REVIEWED ON AN ANNUAL	
BASIS WHICH CORRESPONDS TO THE PERFORMANCE REVIEW CYCLE. THE COMPENSATION	
232212 10-28-22 43	Schedule O (Form 990) 2022

10561106 153424 0171495-00051

⁴³ 2022.05000 COMMON GROUND MANAGEMENT 01714951

Name of the organization	Employer identification number 13-3871134
COMMON GROUND MANAGEMENT CORP	13-3871134
COMMITTEE APPROVES THE SALARIES OF ALL EXECUTIVE COMPENSATION BASED ON TH	E
COMPENSATION REVIEW.	
BREAKING GROUND HOUSING DEVELOPMENT FUND CORPORATION BELIEVES THAT ITS	
COMPENSATION IS COMPETITIVE WITH OTHER NOT-FOR-PROFIT ORGANIZATIONS OF A	
SIMILAR SCALE AND COMPLEXITY. BREAKING GROUND COMMISSIONED A COMPENSATION	
STUDY IN 2020; HOWEVER, DUE TO THE PANDEMIC, THE COMPENSATION REVIEW WAS	
DEFERRED. THE ORGANIZATION HAS COMMISSIONED AN UPDATED EXECUTIVE	
COMPENSATION STUDY IN 2023.	
FORM 990, PART VI, SECTION C, LINE 19:	
COMMON GROUND MANAGEMENT CORP. MAKES ITS FORM 990 AVAILABLE TO THE PUBLIC	
BY RETAINING A COPY AT ITS PLACE OF BUSINESS. THE FORM 990 IS LIKEWISE	
PUBLISHED ON THE INTERNET AT WWW.GUIDESTAR.ORG. THE ORGANIZATION'S	
FINANCIAL STATEMENTS, GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY	
ARE NOT ORDINARILY MADE AVAILABLE TO THE PUBLIC, BUT, IF REQUESTED, WILL	BE
PROVIDED AT MANAGEMENT'S DISCRETION.	
FORM 990, PART VII	
COMMON GROUND MANAGEMENT PERFORMS A MANAGEMENT FUNCTION FOR ALL	
ENTITIES WITHIN THE BREAKING GROUND UNIVERSE INSOFAR AS IT MAINTAINS	
AND CENTRALIZES PAYROLL FOR ALL INDIVIDUALS EMPLOYED BY ANY OF THE	
BREAKING GROUND ENTITIES AND THEN ALLOCATES THOSE COSTS OUT TO ITS	
RELATED PARTIES BASED ON SERVICES RENDERED TO EACH ENTITY.	
THE TOP 5 HIGHEST PAID EMPLOYEES REPORTED ON THE FORM 990 MAY PROVIDE	

44

SERVICES TO MULTIPLE ENTITIES WITHIN THE BREAKING GROUND UNIVERSE, BUT

FOR EASE OF REPORTING (AND BECAUSE EACH OF THESE INDIVIDUALS' RECEIVES

232212 10-28-22

Schedule O (Form 990) 2022

Schedule O (Form 990) 2022	Page 2
Name of the organization	Employer identification number
COMMON GROUND MANAGEMENT CORP	13-3871134

THEIR W-2 FROM COMMON GROUND MANAGEMENT), THEY ARE REPORTED ON ITS FORM

990 AS HIGHLY COMPENSATED EMPLOYEES.

FORM 990, PART XII:

COMMON GROUND MANAGEMENT CORP IS INCLUDED WITHIN THE AUDITED FINANCIAL

STATEMENTS OF ITS AFFILIATED ENTITY, BREAKING GROUND HOUSING

DEVELOPMENT FUND CORPORATION. COMMON GROUND MANAGEMENT CORP DID NOT

RECEIVE ANY FEDERAL AWARDS, NEVERTHELESS, ITS AFFILIATED ENTITY DID AND

THUS THE OPERATIONS OF COMMON GROUND MANAGEMENT CORP WERE INCLUDED

WITHIN THE OMB CIRCULAR A-133 AUDIT RECEIVED BY BREAKING GROUND HOUSING

DEVELOPMENT FUND CORPORATION.

232212 10-28-22

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

Employer identification number

13-3871134

Open to Public Inspection

22

Name of the organization

COMMON GROUND MANAGEMENT CORP

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
BREAKING GROUND VI LLC - 87-2317651					
505 EIGHTH AVENUE, 5TH FLOOR					
NEW YORK, NY 10018	HOUSING	NEW YORK	٥.	0.	CGM
	-				
	-				

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	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
				501(c)(3))		Yes	No
BROOK AVENUE HDFC - 41-2217113							
505 8TH AVENUE, 5TH FLOOR							
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 12A, I	BG II HDFC		х
WEBSTER AVE HDFC - 46-4427531							
505 8TH AVENUE, 5TH FLOOR							
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 12A, I	BG II HDFC		х
BREAKING GROUND II HDFC - 13-3846708							
505 8TH AVENUE, 5TH FLOOR							
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 10	BG HDFC		х
BREAKING GROUND III HDFC - 13-4138205							
505 8TH AVENUE, 5TH FLOOR							
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 10	BG HDFC		х

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

Schedule R (Form 990) 2022

SCHEDULE R

(Form 990)

Department of the Treasury Internal Revenue Service Part II Continuation of Identification of Related Tax-Exempt Organizations

(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	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
BREAKING GROUND IV HDFC - 13-4196931				501(c)(3))		Yes	No
505 8TH AVENUE, 5TH FLOOR							
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 10	BG HDFC		x
COMMON GROUND JOBS TRAINING CORPORATION -			501(0/(3/				
13-3705243, 505 8TH AVENUE, 5TH FLOOR, NEW	,						
YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	PF	BG HDFC		x
ONE RIVERSIDE PARK HDFC - 47-4986806			501(0)(0)				
505 8TH AVENUE, 5TH FLOOR							
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(4)		BG II HDFC		x
ST. MARKS BROWNSVILLE HDFC - 14-1971582							
505 8TH AVENUE, 5TH FLOOR							
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 12A, I	BG HDFC		x
BOSTON ROAD II HDFC - 46-2751878							
505 8TH AVENUE, 5TH FLOOR							
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 12A, I	BG II HDFC		x
SCHERMERHORN HDFC - 16-1699777							
505 8TH AVENUE, 5TH FLOOR	—						
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 12A, I	BG HDFC		x
CG PITT STREET HDFC - 16-1777395				,			
505 8TH AVENUE, 5TH FLOOR							
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 12A, I	BG II HDFC		x
HEGEMAN HOUSING HDFC - 45-0574352				,			
505 8TH AVENUE, 5TH FLOOR							
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 12A, I	BG II HDFC		х
1630 DEWEY AVENUE HDFC - 27-2373158							
505 8TH AVENUE, 5TH FLOOR							
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 12A, I	CGM	x	
BREAKING GROUND HDFC - 11-3048002							
505 8TH AVENUE, 5TH FLOOR							
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 7	N/A		х
10 FREEDOM HDFC - 47-5005707							
505 8TH AVENUE, 5TH FLOOR							
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 10	BG II HDFC		х
LA CENTRAL SUPPORTIVE HDFC - 61-1792872							
505 8TH AVENUE, 5TH FLOOR							
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 10	BG II HDFC		х

Part II Continuation of Identification of Related Tax-Exempt Organizations

		(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	(f) Direct controlling entity	contr organiz	g) 512(b)(13) rolled zation?
1766-68 SECOND AVE. HDFC - 47-4976439				501(c)(3))		Yes	No
505 8TH AVENUE, 5TH FLOOR	-						
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(4)		BG II HDFC		x
WEBSTER AVENUE SUPPORTIVE HDFC - 47-2428776			501(0)(4)				
505 8TH AVENUE, 5TH FLOOR	-						
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(4)		BG II HDFC		х
90 SANDS HDFC - 83-1511962			501(0)(1)				
505 8TH AVENUE, 5TH FLOOR	-						
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 12A, I	BG II HDFC		х
EDWINS PLACE HDFC - 82-4798782			501(0)(0)				
505 8TH AVENUE, 5TH FLOOR	-						
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 10	BG II HDFC		х
BG BETANCES HDFC - 83-1862926			501(0)(0)				
505 8TH AVENUE, 5TH FLOOR	-						
NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 10	BG II HDFC		х
NONPROFIT TRANSACTION ASSISTANCE PROGRAM			501(0)(0)				
CORPORATION - 87-1457561, 505 8TH AVENUE,	-						
5TH FLOOR, NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 10	BG HDFC		х
BG SUTPHIN HOUSING DEVELOPMENT FUND			501(0)(0)				
CORPORATION - 86-3307336, 505 8TH AVENUE,	-						
5TH FLOOR, NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(4)		BG II HDFC		х
	-						
	_						
	_						

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

		, ,									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	(j	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under	Share of total income	Share of end-of-year assets		ortionate ations?	amount in box 20 of Schedule	mana partn	^{Il or} Percentage ^{ing} ownership er?
		country)		sections 512-514)			Yes	No	K-1 (Form 1065)	Yes	No
PRINCE GEORGE ASSOCIATES LP -	-										
13-3967825, 505 8TH AVE, 5TH	1										
FL, NEW YORK, NY 10018	REAL ESTATE	NY	BG II	NONE	0.	0.		x	N/A		
CHELSEA RESIDENCE LP - 37-1456100, 505 8TH AVE, 5TH	-										
FL, NEW YORK, NY 10018	REAL ESTATE	NY	BG III	NONE	Ο.	Ο.		x	N/A		
	-										
	-										
	4										
	-										

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(C) Legal domicile (state or foreign	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	512(l contr	tion b)(13) rolled tity?
		country)						Yes	No
CHELSEA GP CORPORATION - 37-1456098									
505 8TH AVENUE, 5TH FLOOR									
NEW YORK, NY 10018	REAL ESTATE	NY	BG III HDFC	C CORP	0.	٥.			Х
PRINCE GEORGE GP CORPORATION - 13-3967821									
505 8TH AVENUE, 5TH FLOOR									
NEW YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	٥.	0.			х
CG HEGEMAN AVE HOUSING CORP - 80-0487252									
505 8TH AVENUE, 5TH FLOOR									
NEW YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	٥.	0.			х
CG BROOK AVE HOUSING CORPORATION -									
74-3234267, 505 8TH AVENUE, 5TH FLOOR, NEW									
YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	٥.	٥.			х
PITT STREET HOUSING CORP - 42-1715796									
505 8TH AVENUE, 5TH FLOOR	7								
NEW YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	٥.	٥.			х

Schedule R (Form 990) 2022

Part IV Continuation of Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	512(cont	(i) ction (b)(13) trolled tity?
		country)						Yes	No
ST. MARKS SENIOR HOUSING CORPORATION -	4								
26-2589201, 505 8TH AVENUE, 5TH FLOOR, NEW	4								
YORK, NY 10018	REAL ESTATE	NY	BG HDFC	C CORP	0.	0.			X
1630 DEWEY AVENUE MANAGING MEMBER -	4								
27-3275092, 505 8TH AVENUE, 5TH FLOOR, NEW	4								
YORK, NY 10018	REAL ESTATE	NY	CGM	C CORP	7,195.	2,593,299.	100%	X	
SCHERMERHORN HOUSING CORP 71-0990121	4								
505 8TH AVENUE, 5TH FLOOR	4								
NEW YORK, NY 10018	REAL ESTATE	NY	BG HDFC	C CORP	0.	0.			x
CG-BOSTON ROAD HOUSING CORP 37-1731663	_								
505 8TH AVENUE, 5TH FLOOR									
NEW YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	٥.	٥.			х
CG-WEBSTER AVENUE SUPPORTIVE HOUSING -									
47-1671532, 505 8TH AVENUE, 5TH FLOOR, NEW									
YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	٥.	0.			х
410 COMMON GROUND ASYLUM HTC LLC -									
26-1676496, 505 8TH AVENUE, 5TH FLOOR, NEW									
YORK, NY 10018	REAL ESTATE	NY	CGM	C CORP	19.	1,274,152.	100%	x	
COMMON GROUND CEDARWOODS MANAGEMENT LLC -									
27-3499938, 505 8TH AVENUE, 5TH FLOOR, NEW	7								
YORK, NY 10018	REAL ESTATE	NY	CGM	C CORP	-46.	-469.	100%	x	
WEBSTER AVE. AFF. MANAGING MEMBER LLC -									
37-1763393, 505 8TH AVENUE, 5TH FLOOR, NEW	7								
YORK, NY 10018	REAL ESTATE	NY	BG II HFC	C CORP	Ο.	0.			x
COMMON GROUND 410 ASYLUM LIHTC, LLC -									
26-1676174, 505 8TH AVENUE, 5TH FLOOR, NEW	7								
YORK, NY 10018	REAL ESTATE	NY	CGM	C CORP	9,927.	139,853.	100%	x	
LA CENTRAL SUPPORTING HOUSING LLC -									
32-0495685, 505 8TH AVENUE, 5TH FLOOR, NEW	1								
YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	Ο.	0.			x
BREAKING GROUND V - 82-3052950									<u> </u>
505 8TH AVENUE, 5TH FLOOR	1								
NEW YORK, NY 10018	REAL ESTATE	NY	CGM	C CORP	425,893.	445,759.	100%	x	
WEBSTER AVENUE AFFORDABLE DEVELOPER LLC -					, , , , ,	,			<u> </u>
47-2303833, 505 8TH AVENUE, 5TH FLOOR, NEW	1								
YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	0.	0.			х

Part IV Continuation of Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(C) Legal domicile (state or foreign	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(Sec 512(t contr ent	i) b)(13) rolled tity?
		country)		or trusty		235613		Yes	No
LA CENTRAL SUPPORTIVE DEVELOPER LLC -									
82-1739395, 505 8TH AVENUE, 5TH FLOOR, NEW									
YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	0.	0.			X
EDWINS PLACE DEVELOPER LLC - 82-5371781									
505 8TH AVENUE, 5TH FLOOR									
NEW YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	٥.	٥.			Х
EDWINS PLACE HOUSING LLC - 35-2621527									
505 8TH AVENUE, 5TH FLOOR									
NEW YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	0.	0.			х
BG BETANCES HOUSING LLC - 83-1912829									
505 8TH AVENUE, 5TH FLOOR									
NEW YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	٥.	0.			х
BG SUTPHIN LLC - 61-1885188									
505 8TH AVENUE, 5TH FLOOR									
NEW YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	0.	0.			х
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Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Not	e: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
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?			
а	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		х
b	Gift, grant, or capital contribution to related organization(s)	1b		х
	Gift, grant, or capital contribution from related organization(s)	1c		х
	Loans or loan guarantees to or for related organization(s)	1d		х
	Loans or loan guarantees by related organization(s)	1e		х
f	Dividends from related organization(s)	1f		х
g	Sale of assets to related organization(s)	1g		х
	Purchase of assets from related organization(s)	1h		X
i	Exchange of assets with related organization(s)	1i		X
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		х
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		х
	Performance of services or membership or fundraising solicitations for related organization(s)	11	X	
	Performance of services or membership or fundraising solicitations by related organization(s)	1m		х
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X	
	Sharing of paid employees with related organization(s)	10	X	
р	Reimbursement paid to related organization(s) for expenses	1p		х
q	Reimbursement paid by related organization(s) for expenses	1q	X	
r	Other transfer of cash or property to related organization(s)	1r		х
s	Other transfer of cash or property from related organization(s)	1s		Х
	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
(1)				
(2)				
<u>(3)</u>				
(4)				
<u>(5)</u>				
<u>(6)</u>				

Schedule R (Form 990) 2022 COMMON GROUND MANAGEMENT CORP

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners se 501(c)(3 orgs.? Yes No	(g) Share of end-of-year assets	n) opor- nate tions? No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General o managin partner? Yes No	(k) Percentage ownership

Schedule R (Form 990) 2022

Provide additional information for responses to	
32165 09-14-22	Schedule R (Form 990) 20