

PUBLIC DISCLOSURE COPY

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

# Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

# 2022

Open to Public Inspection

### A For the 2022 calendar year, or tax year beginning and ending

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization COMMON GROUND MANAGEMENT CORP		<b>D</b> Employer identification number 13-3871134
	Doing business as BREAKING GROUND MANAGEMENT		<b>E</b> Telephone number (212) 389-9300
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	505 EIGHTH AVENUE 5TH FLOOR		<b>G</b> Gross receipts \$ 58,980,963.
	City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10018		
<b>F</b> Name and address of principal officer: BRENDA ROSEN 505 EIGHTH AVE 5TH FL., NEW YORK, NY 10018		<b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>J</b> Website: WWW.BREAKINGGROUND.ORG		If "No," attach a list. See instructions	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: 1995	<b>M</b> State of legal domicile: NY
<b>L</b> Year of formation: 1995		<b>M</b> State of legal domicile: NY	

### Part I Summary

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: TO ACT AS THE CENTRAL DISBURSEMENT UNIT FOR BREAKING GROUND AND ITS AFFILIATED ENTITIES.		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	7
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	4
	<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a)	<b>5</b>	862
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	0
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0.
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	0.	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	0.	4,213,439.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	40,687,834.	53,033,382.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,162,025.	1,734,142.
		41,849,859.	58,980,963.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	47,012.	13,057.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	26,966,052.	29,361,183.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	0.	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	23,458,215.	29,164,675.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	50,471,279.	58,538,915.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-8,621,420.	442,048.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	34,376,983.	70,310,247.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	127,788,204.	163,279,420.
	-93,411,221.	-92,969,173.	

### Part II Signature Block

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

<b>Sign Here</b>	Signature of officer		Date		
	KEVIN MORAN, CFO				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	SCOTT THOMPSETT	<i>Scott Thompsett</i>	10/26/23		P00741490
<b>Preparer Use Only</b>	Firm's name	Firm's EIN			
	GRANT THORNTON LLP	36-6055558			
<b>Preparer Use Only</b>	Firm's address	Phone no.			
	757 THIRD AVENUE, 3RD FLOOR NEW YORK, NY 10017-2013	212-599-0100			

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

# 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](http://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](http://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.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions.  COMMON GROUND MANAGEMENT CORP	Taxpayer identification number (TIN)  13-3871134
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 505 EIGHTH AVENUE 5TH FLOOR	
	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 (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

KEVIN MORAN

- The books are in the care of ▶ 505 EIGHTH AVENUE - NEW YORK, NY 10018

Telephone No. ▶ 212-389-9300

Fax No. ▶ \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until NOVEMBER 15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
▶  calendar year 2022 or  
▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

<b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 21,586,351. including grants of \$ 0. ) (Revenue \$ 21,494,386. ) SEE SCHEDULE O

4b (Code: ) (Expenses \$ 17,026,818. including grants of \$ 0. ) (Revenue \$ 17,846,013. ) SEE SCHEDULE O

4c (Code: ) (Expenses \$ 1,664,933. including grants of \$ 0. ) (Revenue \$ 2,736,915. ) SEE SCHEDULE O

4d Other program services (Describe on Schedule O.) (Expenses \$ 7,596,686. including grants of \$ 13,057. ) (Revenue \$ 10,956,067. )

4e Total program service expenses 47,874,788.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21, with sub-questions a-f for questions 11, 12, and 20. 'X' marks are present in the Yes/No columns for various questions.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefits, and Schedule O completion.

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 [ ]

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 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?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 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?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NY
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[X] Own website [ ] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
KEVIN MORAN - 212-389-9300
505 EIGHTH AVENUE, NEW YORK, NY 10018



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

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See 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) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRENDA E. ROSEN PRESIDENT & CEO	3.82 31.18	X		X			587,598.	0.	12,774.	
(2) KEVIN MORAN CFO	3.82 31.18			X			338,301.	0.	43,787.	
(3) DAVID BEER VICE PRESIDENT	5.87 29.13	X		X			306,168.	0.	43,943.	
(4) AMIE POSPISIL VP, HOPS	35.00 0.00					X	319,800.	0.	28,896.	
(5) MICHAEL ROSEN VP, ASSET MANAGEMENT	35.00 0.00					X	234,774.	0.	41,466.	
(6) TOBY SHERMAN SECRETARY, DIRECTOR	6.06 28.94	X		X			256,279.	0.	19,123.	
(7) JEFF SCHEUER VP, EXTERNAL AFFAIRS	8.23 26.77					X	239,693.	0.	20,423.	
(8) ERIN MADDEN VP, PROPERTY MANAGEMENT	35.00 0.00					X	191,304.	0.	29,136.	
(9) JILL MURPHY CONTROLLER	35.00 0.00					X	186,035.	0.	30,522.	
(10) NICHOLAS TSANG CHAIRMAN	0.03 0.26	X		X			0.	0.	0.	
(11) BENJAMIN STACKS DIRECTOR	0.06 0.50	X		X			0.	0.	0.	
(12) DAVID WALSH DIRECTOR	0.14 0.46	X					0.	0.	0.	
(13) MICHAEL RYAN DIRECTOR	0.11 0.35	X					0.	0.	0.	



**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b>	Federated campaigns .....	<b>1a</b>			
	<b>b</b>	Membership dues .....	<b>1b</b>			
	<b>c</b>	Fundraising events .....	<b>1c</b>			
	<b>d</b>	Related organizations .....	<b>1d</b>			
	<b>e</b>	Government grants (contributions) .....	<b>1e</b>	4,213,439.		
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>			
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b>	\$		
	<b>h</b>	<b>Total.</b> Add lines 1a-1f .....		4,213,439.		
Program Service Revenue	<b>2 a</b>	TENANT HOUSING (GOV'T CONTRACTS)	Business Code			
			900099	46,787,099.	46,787,099.	
	<b>b</b>	MANAGEMENT AND PARTNERSHIP FEES	900099	3,528,949.	3,528,949.	
	<b>c</b>	OUTREACH SERVICE INCOME	900099	1,757,588.	1,757,588.	
	<b>d</b>	LOW INCOME HOUSING RENTAL INCOME	900099	569,386.	569,386.	
	<b>e</b>	LOW INCOME HOUSING CONSULTING FEE	900099	390,360.	390,360.	
	<b>f</b>	All other program service revenue .....				
<b>g</b>	<b>Total.</b> Add lines 2a-2f .....		53,033,382.			
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) .....				
	<b>4</b>	Income from investment of tax-exempt bond proceeds .....				
	<b>5</b>	Royalties .....				
	<b>6 a</b>	Gross rents .....	(i) Real			
			(ii) Personal			
				1,292,189.		
	<b>b</b>	Less: rental expenses ...	<b>6b</b>	0.		
	<b>c</b>	Rental income or (loss)	<b>6c</b>	1,292,189.		
	<b>d</b>	Net rental income or (loss) .....		1,292,189.		1,292,189.
	<b>7 a</b>	Gross amount from sales of assets other than inventory .....	(i) Securities			
			(ii) Other			
	<b>b</b>	Less: cost or other basis and sales expenses .....	<b>7b</b>			
	<b>c</b>	Gain or (loss) .....	<b>7c</b>			
<b>d</b>	Net gain or (loss) .....					
<b>8 a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....					
		<b>8a</b>				
<b>b</b>	Less: direct expenses .....	<b>8b</b>				
<b>c</b>	Net income or (loss) from fundraising events .....					
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19 .....					
		<b>9a</b>				
<b>b</b>	Less: direct expenses .....	<b>9b</b>				
<b>c</b>	Net income or (loss) from gaming activities .....					
<b>10 a</b>	Gross sales of inventory, less returns and allowances .....					
		<b>10a</b>				
<b>b</b>	Less: cost of goods sold .....	<b>10b</b>				
<b>c</b>	Net income or (loss) from sales of inventory .....					
Miscellaneous Revenue	<b>11 a</b>	REIMBURSED 3RD PARTY FEES	Business Code			
			900099	24,829.		24,829.
	<b>b</b>					
	<b>c</b>					
	<b>d</b>	All other revenue .....	900099	417,124.		417,124.
<b>e</b>	<b>Total.</b> Add lines 11a-11d .....		441,953.			
<b>12</b>	<b>Total revenue.</b> See instructions .....		58,980,963.	53,033,382.	0.	1,734,142.

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	13,057.	13,057.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	1,607,973.	1,188,482.	419,491.	
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	22,977,968.	17,185,216.	5,792,752.	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	378,339.	210,569.	167,770.	
<b>9</b> Other employee benefits .....	2,717,655.	2,834,322.	-116,667.	
<b>10</b> Payroll taxes .....	1,679,248.	1,297,893.	381,355.	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....	161,146.	161,146.		
<b>b</b> Legal .....	320,766.	23,467.	297,299.	
<b>c</b> Accounting .....	190,763.		190,763.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	569,481.	158,017.	411,464.	
<b>12</b> Advertising and promotion .....	56,340.	24,359.	31,981.	
<b>13</b> Office expenses .....	640,017.	493,967.	146,050.	
<b>14</b> Information technology .....	602,841.	254,374.	348,467.	
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	8,842,710.	7,729,724.	1,112,986.	
<b>17</b> Travel .....	56,204.	36,509.	19,695.	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	546,028.	329,050.	216,978.	
<b>20</b> Interest .....	178,306.		178,306.	
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	130,957.		130,957.	
<b>23</b> Insurance .....	799,995.	707,639.	92,356.	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> CLIENT RELATED EXPENSES	6,931,393.	6,800,363.	131,030.	
<b>b</b> SECURITY EXPENSES	3,013,436.	3,013,436.		
<b>c</b> REPAIRS AND MAINTENANCE	2,520,259.	2,356,945.	163,314.	
<b>d</b> MED/PSYCH SVC FOR RES.	2,065,745.	2,065,745.		
<b>e</b> All other expenses	1,538,288.	990,508.	547,780.	
<b>25</b> Total functional expenses. Add lines 1 through 24e	58,538,915.	47,874,788.	10,664,127.	0.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	11,076,579.	<b>1</b>	7,413,756.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	16,380,976.	<b>4</b>	30,889,024.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....	4,582,447.	<b>7</b>	9,536,097.
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	751,540.	<b>9</b>	915,542.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 2,662,947.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 1,965,337.	812,385.	<b>10c</b> 697,610.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	773,056.	<b>15</b>	20,858,218.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	34,376,983.	<b>16</b>	70,310,247.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	8,984,700.	<b>17</b>	13,007,377.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	7,871,279.	<b>19</b>	9,566,677.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	110,932,225.	<b>25</b>	140,705,366.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	127,788,204.	<b>26</b>	163,279,420.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	-93,411,221.	<b>27</b>	-92,969,173.
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	-93,411,221.	<b>32</b>	-92,969,173.
<b>33</b> Total liabilities and net assets/fund balances .....	34,376,983.	<b>33</b>	70,310,247.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	58,980,963.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	58,538,915.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	442,048.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	-93,411,221.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	-92,969,173.

**Part XII Financial Statements and Reporting**

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

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? .....
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .....

	Yes	No
<b>2a</b>		X
<b>2b</b>	X	
<b>2c</b>	X	
<b>3a</b>	X	
<b>3b</b>	X	

Form **990** (2022)



Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 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

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 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 instructions); 13 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

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2021 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 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; 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.



**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)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	0.	0.	0.	0.	4,213,439.	4,213,439.
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....	29,286,168.	31,127,222.	33,351,246.	40,687,834.	52,914,045.	187,366,515.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....	29,286,168.	31,127,222.	33,351,246.	40,687,834.	57,127,484.	191,579,954.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						0.
<b>b</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.
<b>c</b> Add lines 7a and 7b .....						0.
<b>8 Public support.</b> (Subtract line 7c from line 6.)						191,579,954.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6 .....	29,286,168.	31,127,222.	33,351,246.	40,687,834.	57,127,484.	191,579,954.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	75,948.	962,020.	518,361.	629,423.	1,292,189.	3,477,941.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....	75,948.	962,020.	518,361.	629,423.	1,292,189.	3,477,941.
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	298,899.	372,895.	274,904.	532,602.	561,290.	2,040,590.
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	29,661,015.	32,462,137.	34,144,511.	41,849,859.	58,980,963.	197,098,485.

**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**

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	97.20 %
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15 .....	<b>16</b>	97.49 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	1.76 %
<b>18</b> Investment income percentage from 2021 Schedule A, Part III, line 17 .....	<b>18</b>	1.49 %

**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 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

**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**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
<b>c</b> 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)? <i>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.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> 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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> 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))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</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? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> 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)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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? Row 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?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( *explain in Part VI*). **See instructions.**  
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(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	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B - Minimum Asset Amount</b>		(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):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2022 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2022</b>	<b>(iii) Distributable Amount for 2022</b>
<b>1</b> Distributable amount for 2022 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2022			
<b>a</b> From 2017			
<b>b</b> From 2018			
<b>c</b> From 2019			
<b>d</b> From 2020			
<b>e</b> From 2021			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2022 distributable amount			
<b>i</b> Carryover from 2017 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2022 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2022 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2018			
<b>b</b> Excess from 2019			
<b>c</b> Excess from 2020			
<b>d</b> Excess from 2021			
<b>e</b> Excess from 2022			

Schedule A (Form 990) 2022

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; 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, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

SCHEDULE A, PART III, LINE 12, EXPLANATION FOR OTHER INCOME:

MISCELLANEOUS INCOME

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 FEES

2018 AMOUNT: \$ 32,375.

2019 AMOUNT: \$ 17,189.

2020 AMOUNT: \$ 0.

2021 AMOUNT: \$ 0.

2022 AMOUNT: \$ 0.

SENIOR LIVING RESIDENT FEES

2018 AMOUNT: \$ 0.

2019 AMOUNT: \$ 0.

2020 AMOUNT: \$ 124,613.

2021 AMOUNT: \$ 138,384.

**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; 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, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

2022 AMOUNT: \$ 119,337.

REFUNDS/REBATES

2018 AMOUNT: \$ 0.

2019 AMOUNT: \$ 0.

2020 AMOUNT: \$ 20,493.

2021 AMOUNT: \$ 0.

2022 AMOUNT: \$ 0.

**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990 or Form 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Name of the organization

COMMON GROUND MANAGEMENT CORP

Employer identification number

13-3871134

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

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

**General Rule**

For 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).



Name of organization  COMMON GROUND MANAGEMENT CORP	Employer identification number  13-3871134
---	--

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ 4,213,439.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  COMMON GROUND MANAGEMENT CORP	Employer identification number  13-3871134
---	--

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

Name of organization  COMMON GROUND MANAGEMENT CORP	Employer identification number  13-3871134
---	--

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and 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
<b>(e) Transfer of gift</b>			
Transferee's name, address, and 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
<b>(e) Transfer of gift</b>			
Transferee's name, address, and 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
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

<b>Name of the organization</b> COMMON GROUND MANAGEMENT CORP	<b>Employer identification number</b> 13-3871134
--	---

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

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

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

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

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after July 25,2006, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year \_\_\_\_\_

4 Number of states where property subject to conservation easement is located \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

Yes  No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 ..... \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ..... \$ \_\_\_\_\_

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

a Revenue included on Form 990, Part VIII, line 1 ..... \$ \_\_\_\_\_

b Assets included in Form 990, Part X ..... \$ \_\_\_\_\_

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

Schedule D (Form 990) 2022

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_%
  - b Permanent endowment \_\_\_\_\_%
  - c Term endowment \_\_\_\_\_%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes    | No |
|---|--------|----|
| (i) Unrelated organizations   | 3a(i)  |    |
| (ii) Related organizations  | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		1,259,048.	777,914.	481,134.
d Equipment		806,419.	790,090.	16,329.
e Other		597,480.	397,333.	200,147.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				697,610.

**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)		
<b>Total.</b> (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)		
<b>Total.</b> (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)	
<b>Total.</b> (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)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	140,705,366.

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

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and a shaded area for calculations.

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and a shaded area for calculations.

Part XIII Supplemental Information.

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

PART X, LINE 2:

COMMON GROUND MANAGEMENT CORP. IS INCLUDED WITHIN THE CONSOLIDATED FINANCIAL STATEMENTS OF ITS AFFILIATE, BREAKING GROUND HOUSING DEVELOPMENT FUND CORPORATION. THE BELOW FIN-48 FOOTNOTE IS REPRODUCED FROM THE CONSOLIDATED FINANCIAL STATEMENTS.

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

**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 I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
**Attach to Form 990.**  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization **COMMON GROUND MANAGEMENT CORP** Employer identification number **13-3871134**

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  **Yes**  **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
CENTER FOR URBAN COMMUNITY SERVICES, INC. - 198 EAST 121ST STREET 6TH FLOOR - NEW YORK, NY 10035	13-3687891	501(C)(3)	0.	13,057.			GENERAL SUPPORT

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

**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

**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.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

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**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<b>b</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 .....	<b>1b</b>	
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....	<b>2</b>	
<b>3</b> Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> 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: <b>a</b> Receive a severance payment or change-of-control payment? .....	<b>4a</b>	X
<b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan? .....	<b>4b</b>	X
<b>c</b> Participate in or receive payment from an equity-based compensation arrangement? .....	<b>4c</b>	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
<b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: <b>a</b> The organization? .....	<b>5a</b>	X
<b>b</b> Any related organization? .....	<b>5b</b>	X
If "Yes" on line 5a or 5b, describe in Part III.		
<b>6</b> 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: <b>a</b> The organization? .....	<b>6a</b>	X
<b>b</b> Any related organization? .....	<b>6b</b>	X
If "Yes" on line 6a or 6b, describe in Part III.		
<b>7</b> 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 .....	<b>7</b>	X
<b>8</b> 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 .....	<b>8</b>	X
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....	<b>9</b>	

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

Schedule J (Form 990) 2022

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

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

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

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

OMB No. 1545-0047

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**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  
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

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DISBURSEMENT AGENT FOR ALL BREAKING GROUND ENTITIES.

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

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

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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  
 BOROUGH OF BROOKLYN AND QUEENS, AND ONE-THIRD OF MANHATTAN. OUR  
 OUTREACH 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



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INDIVIDUALIZED SERVICE PLANS TO TARGET NECESSARY BENEFITS AND PROVIDE SUPPORT SPECIFIC TO THEIR MEDICAL SITUATION, ENHANCING THEIR WELL-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 VOCATIONAL 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:  
SCATTER SITE LIVING PROVIDES CLIENTS WITH SPECIAL NEEDS AN OPPORTUNITY TO 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

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\*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

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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:

ORGANIZATION'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.

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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

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COMMITTEE APPROVES THE SALARIES OF ALL EXECUTIVE COMPENSATION BASED ON THE  
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  
SERVICES TO MULTIPLE ENTITIES WITHIN THE BREAKING GROUND UNIVERSE, BUT  
FOR EASE OF REPORTING (AND BECAUSE EACH OF THESE INDIVIDUALS' RECEIVES

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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.

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**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](http://www.irs.gov/Form990) for instructions and the latest information.

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**2022**

**Open to Public Inspection**

Name of the organization <p align="center">COMMON GROUND MANAGEMENT CORP</p>	Employer identification number <p align="center">13-3871134</p>
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**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	0.	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 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						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		X
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		X
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		X
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		X

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

Schedule R (Form 990) 2022

**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 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
BREAKING GROUND IV HDFC - 13-4196931 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 - 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 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		X
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		X
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		X
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		X



**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 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
1766-68 SECOND AVE. HDFC - 47-4976439 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 505 8TH AVENUE, 5TH FLOOR NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(4)		BG II HDFC		X
90 SANDS HDFC - 83-1511962 505 8TH AVENUE, 5TH FLOOR NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 12A, I	BG II HDFC		X
EDWINS PLACE HDFC - 82-4798782 505 8TH AVENUE, 5TH FLOOR NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 10	BG II HDFC		X
BG BETANCES HDFC - 83-1862926 505 8TH AVENUE, 5TH FLOOR NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 10	BG II HDFC		X
NONPROFIT TRANSACTION ASSISTANCE PROGRAM CORPORATION - 87-1457561, 505 8TH AVENUE, 5TH FLOOR, NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(3)	LINE 10	BG HDFC		X
BG SUTPHIN HOUSING DEVELOPMENT FUND CORPORATION - 86-3307336, 505 8TH AVENUE, 5TH FLOOR, NEW YORK, NY 10018	HOUSING	NEW YORK	501(C)(4)		BG II HDFC		X

**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) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
PRINCE GEORGE ASSOCIATES LP - 13-3967825, 505 8TH AVE, 5TH FL, NEW YORK, NY 10018	REAL ESTATE	NY	BG II	NONE	0.	0.		X	N/A		X	
CHELSEA RESIDENCE LP - 37-1456100, 505 8TH AVE, 5TH FL, NEW YORK, NY 10018	REAL ESTATE	NY	BG III	NONE	0.	0.		X	N/A		X	

**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 country)	(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	(i) Section 512(b)(13) controlled entity?	
								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.	0.			X
PRINCE GEORGE GP CORPORATION - 13-3967821 505 8TH AVENUE, 5TH FLOOR NEW YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	0.	0.			X
CG HEGEMAN AVE HOUSING CORP - 80-0487252 505 8TH AVENUE, 5TH FLOOR NEW YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	0.	0.			X
CG BROOK AVE HOUSING CORPORATION - 74-3234267, 505 8TH AVENUE, 5TH FLOOR, NEW YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	0.	0.			X
PITT STREET HOUSING CORP - 42-1715796 505 8TH AVENUE, 5TH FLOOR NEW YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	0.	0.			X

**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 country)	(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	(i) Section 512(b)(13) controlled entity?	
								Yes	No
ST. MARKS SENIOR HOUSING CORPORATION - 26-2589201, 505 8TH AVENUE, 5TH FLOOR, NEW YORK, NY 10018	REAL ESTATE	NY	BG HDFC	C CORP	0.	0.			X
1630 DEWEY AVENUE MANAGING MEMBER - 27-3275092, 505 8TH AVENUE, 5TH FLOOR, NEW YORK, NY 10018	REAL ESTATE	NY	CGM	C CORP	7,195.	2,593,299.	100%	X	
SCHERMERHORN HOUSING CORP. - 71-0990121 505 8TH AVENUE, 5TH FLOOR 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	0.	0.			X
CG-WEBSTER AVENUE SUPPORTIVE HOUSING - 47-1671532, 505 8TH AVENUE, 5TH FLOOR, NEW YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	0.	0.			X
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 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 YORK, NY 10018	REAL ESTATE	NY	BG II HFC	C CORP	0.	0.			X
COMMON GROUND 410 ASYLUM LIHTC, LLC - 26-1676174, 505 8TH AVENUE, 5TH FLOOR, NEW 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 YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	0.	0.			X
BREAKING GROUND V - 82-3052950 505 8TH AVENUE, 5TH FLOOR NEW YORK, NY 10018	REAL ESTATE	NY	CGM	C CORP	425,893.	445,759.	100%	X	
WEBSTER AVENUE AFFORDABLE DEVELOPER LLC - 47-2303833, 505 8TH AVENUE, 5TH FLOOR, NEW YORK, NY 10018	REAL ESTATE	NY	BG II HDFC	C CORP	0.	0.			X



**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			



