

Form **990**

Return of Organization Exempt From Income Tax

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

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

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

2023
Open to Public

Department of the Treasury

A For the 2023 calendar year, or tax year beginning and ending C Name of organization D Employer identification number Check if applicable: Address change COMMON GROUND MANAGEMENT CORP Name change BREAKING GROUND MANAGEMENT 13-3871134 Initial return E Telephone number Number and street (or P.O. box if mail is not delivered to street address) Room/suite Final return/ termin-ated 505 EIGHTH AVENUE 5TH FLOOR (212) 389-9300 59,582,621. City or town, state or province, country, and ZIP or foreign postal code **G** Gross receipts \$ Amended return NEW YORK, NY 10018 H(a) Is this a group return Applica-tion pending F Name and address of principal officer: BRENDA ROSEN Yes X No for subordinates? 505 EIGHTH AVE 5TH FL., NEW YORK, NY 10018 **H(b)** Are all subordinates included? Yes Tax-exempt status: X 501(c)(3) 501(c) ((insert no.) 4947(a)(1) or 527 If "No," attach a list. See instructions WWW.BREAKINGGROUND.ORG H(c) Group exemption number K Form of organization: X Corporation Trust Association Other Year of formation: 1995 M State of legal domicile: NY Part I Summary Briefly describe the organization's mission or most significant activities: TO ACT AS THE CENTRAL Governance DISBURSEMENT UNIT FOR BREAKING GROUND AND ITS AFFILIATED ENTITIES 2 if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 5 Number of independent voting members of the governing body (Part VI, line 1b) 4 Activities & 1074 Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 Total number of volunteers (estimate if necessary) 0 6 0. 7 a Total unrelated business revenue from Part VIII, column (C), line 12 **b** Net unrelated business taxable income from Form 990-T, Part I, line 11 0. 7h **Prior Year Current Year** 4,213,439 0. Contributions and grants (Part VIII, line 1h) 8 53,033,382 57,894,807. Program service revenue (Part VIII, line 2g) -643,449. Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 1,734,142 1,687,814. 11 58,980,963 58,939,172. Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 13,057 39,830. Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 14 Benefits paid to or for members (Part IX, column (A), line 4) Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 29,361,183. 34,930,808. 16a Professional fundraising fees (Part IX, column (A), line 11e) 0. **b** Total fundraising expenses (Part IX, column (D), line 25) 29,164,675. 31,976,049. Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 58,538,915. 66,946,687. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 442,048. -8,007,515. Revenue less expenses. Subtract line 18 from line 12 **Beginning of Current Year End of Year** 70,310,247 76,440,825. Total assets (Part X, line 16) 163,279,420, 177,417,513. 21 Total liabilities (Part X, line 26) 三年 -92,969,173. -100,976,688. Net assets or fund balances. Subtract line 21 from line 20 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. TAXPAYER COPY Signature of officer Date Sign KEVIN MORAN, CFO Here Type or print name and title PTIN Print/Type preparer's name Preparer's signature SCOTT THOMPSETT 11/07/2024 P00741490 Paid GRANT THORNTON ADVISORS LLC Firm's EIN 99-1856619 Preparer Firm's name 757 THIRD AVENUE, 3RD FLOOR Use Only Firm's address Phone no.212-599-0100 NEW YORK, NY 10017-2013 Yes May the IRS discuss this return with the preparer shown above? See instructions No

Form **8868**

(Rev. January 2024)

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

File a separate application for each return.

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

| | onic filing (e-file). You can electronically file Form 8868 to | | | • | | | | | | | |
|---|--|-----------------------|--|-------------|----------------|------------------|--|--|--|--|--|
| | elow except for Form 8870, Information Return for Transfe | | | | | | | | | | |
| reques | t for Form 8870 must be sent to the IRS in a paper format | (see instru | ctions). For more details on the elect | ronic filin | g of Form | | | | | | |
| | risit www.irs.gov/e-file-providers/e-file-for-charities-and-non- | | | | | | | | | | |
| Cautio | n: If you are going to make an electronic funds withdrawal | (direct deb | it) with this Form 8868, see Form 84 | 53-TE and | d Form 8879- | TE for payment | | | | | |
| instruc | tions. | | | | | | | | | | |
| All corp | porations required to file an income tax return other than Fo | orm 990-T | (including 1120-C filers), partnerships | s, REMIC | s, and trusts | | | | | | |
| <u>must u</u> | se Form 7004 to request an extension of time to file incom | e tax retur | ns. | | | | | | | | |
| Part I | Identification | | | | | | | | | | |
| Type o | Type or Name of exempt organization, employer, or other filer, see instructions. Taxpayer identification number (TI | | | | | | | | | | |
| Print | | | | | | | | | | | |
| | COMMON GROUND MANAGEMENT CORP | | | | 13-3873 | L134 | | | | | |
| File by th due date | | ee instruct | ions. | | | | | | | | |
| filing you return. Se | | | | | | | | | | | |
| instructio | | oreign addı | ress, see instructions. | | | | | | | | |
| | NEW YORK, NY 10018 | Ü | , | | | | | | | | |
| Enter t | ne Return Code for the return that this application is for (file | e a separat | te application for each return) | | | 0 1 | | | | | |
| Applic | ation Is For | Return | Application Is For | | | Return | | | | | |
| | | Code | | | | Code | | | | | |
| Form 9 | 90 or Form 990-EZ | 01 | Form 4720 (other than individual) | | | 09 | | | | | |
| | 720 (individual) | 03 | Form 5227 | | | 10 | | | | | |
| Form 9 | | 04 | Form 6069 | | | 11 | | | | | |
| | 90-T (sec. 401(a) or 408(a) trust) | 05 | Form 8870 | | | 12 | | | | | |
| | 90-T (trust other than above) | 06 | Form 5330 (individual) | | | 13 | | | | | |
| | 90-T (corporation) | 07 | Form 5330 (other than individual) | | | 14 | | | | | |
| Form 1 | | 08 | Tomi 3000 (other than maividual) | | | 1.7 | | | | | |
| | you enter your Return Code, complete either Part II or Par | | including signature is applicable o | nly for an | extension of | | | | | | |
| | file Form 5330. | t III. I alt II | i, including signature, is applicable of | iny ioi an | CATCHSION OF | | | | | | |
| | s application is for an extension of time to file Form 5330, y | ou must a | nter the following information | | | | | | | | |
| | Plan Name | ou must e | nter the following information. | | | | | | | | |
| | Plan Number | | | | | | | | | | |
| | | | | | | | | | | | |
| | Plan Year Ending (MM/DD/YYYY) | izationa (a | ess instructions) | | | | | | | | |
| | Automatic Extension of Time To File for Exempt Organ books are in the care of KEVIN MORAN | izations (s | ee instructions) | | | | | | | | |
| me | 505 EIGHTH AVENUE - NEW 1 | AUBK MA | 10018 | | | | | | | | |
| T-1- | phone No. 212-389-9300 | TORK, NI | | | | | | | | | |
| | | . See Alexa I I had | Fax No. | | | | | | | | |
| | e organization does not have an office or place of business | | | | | | | | | | |
| | is is for a Group Return, enter the organization's four-digit (| | | | _ | roup, check this | | | | | |
| box | . If it is for part of the group, check this box | and alla OVEMBER 1 | ch a list with the names and TINs of | | | | | | | | |
| | | | , , , , , , , , , , , , , , , | tne exer | npt organizati | on return for | | | | | |
| t F | he organization named above. The extension is for the orga | anization's | return for: | | | | | | | | |
| Ľ | calendar year 20 23 or | | | | | | | | | | |
| L | tax year beginning | , 20 _ | , and ending | | - | , 20 | | | | | |
| | | | | | | | | | | | |
| 2 j | the tax year entered in line 1 is for less than 12 months, c | heck reaso | on: Initial return I | inal retu | rn | | | | | | |
| L | Change in accounting period | | | | T | | | | | | |
| 3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less | | | | | | | | | | | |
| 2 | ny nonrefundable credits. See instructions. | | | 3a | \$ | 0. | | | | | |
| b i | this application is for Forms 990-PF, 990-T, 4720, or 6069 | , enter any | refundable credits and | | | | | | | | |
| <u>e</u> | stimated tax payments made. Include any prior year overp | ayment all | owed as a credit. | 3b | \$ | 0. | | | | | |
| c E | Balance due. Subtract line 3b from line 3a. Include your pa | ıyment witl | n this form, if required, by | | | | | | | | |
| ι | sing EFTPS (Electronic Federal Tax Payment System). See | instructio | ns. | 3с | \$ | 0. | | | | | |

| Form | 1990 (2023) COMMON GROUND MANAGEMENT CORP | 13-3871134 Page 2 |
|-----------|---|--------------------------|
| Pa | rt III Statement of Program Service Accomplishments | <u> </u> |
| | 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 | If "Yes," describe these new services on Schedule O. Did the organization cease conducting, or make significant changes in how it conducts, any program services? | Yes X No |
| 4 | If "Yes," describe these changes on Schedule O. Describe the organization's program service accomplishments for each of its three largest program services, as me Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, revenue, if any, for each program service reported. | |
| 4a | (Code:) (Expenses \$ | 26,003,483. |
| | | |
| | | |
| | | |
| | | |
| 4b | (Code:) (Expenses \$ | 18,682,114.) |
| | SEE SCHEDULE O | |
| | | |
| | | |
| | | |
| | | |
| 4c | (Code:) (Expenses \$ | 2,430,715. |
| | | |
| | | |
| | | |
| | | |
| | Other program services (Describe on Schedule O.) | |
| | (Expenses \$ 6,795,881. including grants of \$ 39,830.) (Revenue \$ 10 | 0,778,495.) |
| <u>4e</u> | Total program service expenses 54,571,362. | Form 990 (2023) |

13-3871134

Form 990 (2023) COMMON GROUND MANA Part IV Checklist of Required Schedules

| | | | Yes | No |
|-----|--|------------|-----|-------------|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? | | | |
| | If "Yes." complete Schedule A | 1 | X | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions | 2 | | Х |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for | | | |
| | public office? If "Yes," complete Schedule C, Part I | 3 | | х |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect | | | |
| | during the tax year? If "Yes," complete Schedule C, Part II | 4 | | х |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or | | | |
| | similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III | 5 | | х |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to | | | |
| | provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | 6 | | х |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, | | | |
| | the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | 7 | | х |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i> | | | |
| | Schedule D, Part III | 8 | | х |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for | | | |
| | amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? | | | |
| | If "Yes," complete Schedule D, Part IV | 9 | | х |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments | | | |
| | or in quasi-endowments? If "Yes," complete Schedule D, Part V | 10 | | х |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, | | | |
| | as applicable. | | | |
| а | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, | | | |
| | Part VI | 11a | Х | |
| b | Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total | | | |
| | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | 11b | | Х |
| С | Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total | | | |
| | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII | 11c | | Х |
| d | Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in | | | |
| | Part X, line 16? If "Yes," complete Schedule D, Part IX | 11d | Х | |
| е | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e | Х | |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses | | | |
| | the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X | 11f | X | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete | | | |
| | Schedule D, Parts XI and XII | 12a | | X |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? | | | |
| | If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | 12b | Х | |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | Х |
| b | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, | | | |
| | investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 | | | ,, |
| | or more? If "Yes," complete Schedule F, Parts I and IV | 14b | | Х |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any | | | |
| | foreign organization? If "Yes," complete Schedule F, Parts II and IV | 15 | | Х |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to | | | |
| | or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | 16 | | Х |
| 17 | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, | | | x |
| 10 | column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions | 17 | | _ ^ |
| 18 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines | 40 | | x |
| 10 | 1c and 8a? If "Yes," complete Schedule G, Part II | 18 | | <u> </u> |
| 19 | | 10 | | x |
| 20a | complete Schedule G, Part III | 19 20a | | X |
| | | 20a 20b | | |
| 21 | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or | 200 | | |
| Z I | domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II | 21 | х | |
| | someone gottomment and my construct by the firm test confidence in Faits Faits Faith in the construction of the confidence in the confiden | | | |

332003 12-21-23

Form **990** (2023)

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Form 990 (2023) COMMON GROUND MANAGEMENT CO
Part IV | Checklist of Required Schedules (continued)

| | Continued) | | Yes | No | | | | | | |
|------|---|-----|-----|----------|--|--|--|--|--|--|
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on | | 162 | 110_ | | | | | | |
| | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | 22 | | х | | | | | | |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current | | | | | | | | | |
| | and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete | | | | | | | | | |
| | Schedule J | 23 | х | | | | | | | |
| 24a | a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the | | | | | | | | | |
| | last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete | | | | | | | | | |
| | Schedule K. If "No," go to line 25a | | | | | | | | | |
| b | | | | | | | | | | |
| С | c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease | | | | | | | | | |
| | any tax-exempt bonds? | 24c | | | | | | | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | | | | | | | |
| 25 a | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit | | | | | | | | | |
| | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | | X | | | | | | |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and | | | | | | | | | |
| | that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete | | | | | | | | | |
| | Schedule L, Part I | 25b | | X | | | | | | |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current | | | | | | | | | |
| | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% | | | | | | | | | |
| | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | 26 | | X | | | | | | |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, | | | | | | | | | |
| | creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled | | | v | | | | | | |
| 00 | entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III | 27 | | Х | | | | | | |
| 28 | Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, | | | | | | | | | |
| _ | instructions for applicable filing thresholds, conditions, and exceptions): | | | | | | | | | |
| а | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? | 28a | | х | | | | | | |
| h | "Yes," complete Schedule L, Part IV | 28b | | X | | | | | | |
| | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | | | | | | | | | |
| · | "Yes," complete Schedule L, Part IV | 28c | | х | | | | | | |
| 29 | Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M | 29 | | X | | | | | | |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation | | | | | | | | | |
| | contributions? If "Yes," complete Schedule M | 30 | | Х | | | | | | |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | | Х | | | | | | |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes," <i>complete</i> | | | | | | | | | |
| | Schedule N, Part II | 32 | | Х | | | | | | |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations | | | | | | | | | |
| | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | 33 | Х | | | | | | | |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and | | | | | | | | | |
| | Part V, line 1 | 34 | Х | <u> </u> | | | | | | |
| 35 a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | Х | | | | | | | |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity | | | | | | | | | |
| | within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | 35b | | X | | | | | | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? | | | | | | | | | |
| | If "Yes," complete Schedule R, Part V, line 2 | 36 | | X | | | | | | |
| 37 | | | | | | | | | | |
| | and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | | | | | | | | | |
| 38 | | | | | | | | | | |
| Par | Note: All Form 990 filers are required to complete Schedule O t V Statements Regarding Other IRS Filings and Tax Compliance | 38 | Х | | | | | | | |
| . aı | Check if Schedule O contains a response or note to any line in this Part V | | | | | | | | | |
| | Oncor it conducte o contains a response of note to any line in this Fart v | | Yes | No | | | | | | |
| 10 | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 112 | | 162 | INO | | | | | | |
| b | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 112 Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0 | | | | | | | | | |
| C | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming | | | | | | | | | |
| • | (gambling) winnings to prize winners? | 1c | Х | | | | | | | |
| | | | 200 | | | | | | | |

332004 12-21-23

Form **990** (2023)

01714951

13-3871134

| Part V | St | tatements Regarding Other IRS Filings and Tax Compliance 🦽 | continued) |
|--------|----|--|------------|

| | | | Yes | No | | | | | | |
|--------|--|----------------|-----|-----|--|--|--|--|--|--|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, | | | | | | | | | |
| | filed for the calendar year ending with or within the year covered by this return | | | | | | | | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | Х | | | | | | | |
| За | Did the organization have unrelated business gross income of \$1,000 or more during the year? | За | | Х | | | | | | |
| b | b If "Yes," has it filed a Form 990-T for this year? <i>If</i> "No" to line 3b, provide an explanation on Schedule O | | | | | | | | | |
| 4a | 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a | | | | | | | | | |
| | financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | | Х | | | | | | |
| b | b If "Yes," enter the name of the foreign country | | | | | | | | | |
| | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | | | | | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | | Х | | | | | | |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | Х | | | | | | |
| С | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | | | | | | | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit | | | | | | | | | |
| | any contributions that were not tax deductible as charitable contributions? | 6a | | Х | | | | | | |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts | | | | | | | | | |
| _ | were not tax deductible? | 6b | | | | | | | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | _ | | . v | | | | | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | | Х | | | | | | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | | | | | | | | |
| С | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required | 7. | | X | | | | | | |
| | to file Form 8282? If "Yes," indicate the number of Forms 8282 filed during the year 7d | 7c | | A | | | | | | |
| d | | 7e | | х | | | | | | |
| e f | | 7 6 | | x | | | | | | |
| g | If the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | | | | | | | | |
| h | If the organization received a contribution of qualified intellectual property, and the organization file a Form 1098-C? | 79 7h | | | | | | | | |
| 8 | | | | | | | | | | |
| • | sponsoring organization have excess business holdings at any time during the year? | | | | | | | | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | 8 | | | | | | | | |
| а | | | | | | | | | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | | | | | | | | |
| 10 | | | | | | | | | | |
| а | Initiation fees and capital contributions included on Part VIII, line 12 | | | | | | | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | | | | | | | | | |
| 11 | Section 501(c)(12) organizations. Enter: | | | | | | | | | |
| а | Gross income from members or shareholders 11a | | | | | | | | | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against | | | | | | | | | |
| | amounts due or received from them.) | | | | | | | | | |
| | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | | | | | | | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | | | | | | | | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | | | | | | | | |
| а | Is the organization licensed to issue qualified health plans in more than one state? | 13a | | | | | | | | |
| | Note: See the instructions for additional information the organization must report on Schedule O. | | | | | | | | | |
| D | Enter the amount of reserves the organization is required to maintain by the states in which the | | | | | | | | | |
| _ | organization is licensed to issue qualified health plans Enter the amount of reserves on hand 13b | | | | | | | | | |
| | Did the annual of the second o | 14a | | х | | | | | | |
| 14a | | 14b | | | | | | | | |
| 15 | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or | טדי | | | | | | | | |
| | excess parachute payment(s) during the year? | 15 | | х | | | | | | |
| | If "Yes," see the instructions and file Form 4720, Schedule N. | .5 | | | | | | | | |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? | 16 | | х | | | | | | |
| | If "Yes," complete Form 4720, Schedule O. | | | | | | | | | |
| 17 | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities | | | | | | | | | |
| | that would result in the imposition of an excise tax under section 4951, 4952 or 4953? | 17 | | | | | | | | |
| | If "Yes," complete Form 6069. | | | | | | | | | |
| | | | | | | | | | | |

Form **990** (2023) 332005 12-21-23

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 | | | | | | |
|-----|---|---------|---------|-----|--|--|--|--|--|--|
| Sec | tion A. Governing Body and Management | | | | | | | | | |
| | | | Yes | No | | | | | | |
| 1a | Enter the number of voting members of the governing body at the end of the tax year | 1 | | | | | | | | |
| | If there are material differences in voting rights among members of the governing body, or if the governing | | | | | | | | | |
| | body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | | | | | | | | | |
| b | Enter the number of voting members included on line 1a, above, who are independent 1b | | | | | | | | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other | | | | | | | | | |
| | officer, director, trustee, or key employee? | 2 | Х | | | | | | | |
| 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? | 4 | | Х | | | | | | |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | | Х | | | | | | |
| 6 | Did the organization have members or stockholders? | 6 | | Х | | | | | | |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or | | | | | | | | | |
| | more members of the governing body? | 7a | | Х | | | | | | |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or | | | | | | | | | |
| | persons other than the governing body? | 7b | | Х | | | | | | |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | | | | | | | |
| а | The governing body? | 8a | Х | | | | | | | |
| b | Each committee with authority to act on behalf of the governing body? | 8b | Х | | | | | | | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the | | | | | | | | | |
| | organization's mailing address? If "Yes," provide the names and addresses on Schedule O | 9 | | Х | | | | | | |
| Sec | tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) | | | | | | | | | |
| | | | Yes | No | | | | | | |
| 10a | Did the organization have local chapters, branches, or affiliates? | 10a | | Х | | | | | | |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, | | | | | | | | | |
| | and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | | | | | | | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | Х | | | | | | | |
| b | | | | | | | | | | |
| 12a | | | | | | | | | | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | Х | | | | | | | |
| С | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe | | | | | | | | | |
| | on Schedule O how this was done | 12c | Х | | | | | | | |
| 13 | Did the organization have a written whistleblower policy? | 13 | Х | | | | | | | |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | Х | | | | | | | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent | | | | | | | | | |
| | persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | | | | | | | |
| а | The organization's CEO, Executive Director, or top management official | 15a | Х | | | | | | | |
| | Other officers or key employees of the organization | 15b | Х | | | | | | | |
| | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | | | | | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a | | | | | | | | | |
| | taxable entity during the year? | 16a | | Х | | | | | | |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation | | | | | | | | | |
| | in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's | | | | | | | | | |
| | exempt status with respect to such arrangements? | 16b | | | | | | | | |
| Sec | tion C. Disclosure | | | | | | | | | |
| 17 | List the states with which a copy of this Form 990 is required to be filed 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) | availal | ole | | | | | | |
| | 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 | d finan | cial | | | | | | | |
| | 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 | | | | | | | | | |

Form **990** (2023)

01714951

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.

| (A) | (B) | | | | C) | | | (D) | (E) | (F) |
|-------------------------|-------------------|--------------------------------|--------------------------------------|---------|---------------------|---------------------------------|----------|---------------------------------|----------------------------------|-----------------------|
| Name and title | Average | (do | Position (do not check more than one | | | | | Reportable | Reportable | Estimated |
| | hours per | box | , unle | ss pe | rson i | s bot | h an | compensation | compensation | amount of |
| | week | - | Cer ar | ia a a | a director/trustee) | | | from | from related | other |
| | (list any | irecto | | | | | | the | organizations (W-2/1099-MISC/ | compensation |
| | hours for related | e or d | tee | | | sated | | organization (W-2/1099-MISC/ | 1099-NEC) | from the organization |
| | organizations | ruste | ll trus | | /ee | mpen | | 1099-NEC) | 1039-1420) | and related |
| | below | Individual trustee or director | Institutional trustee | <u></u> | Key employee | Highest compensated employee | e. | | | organizations |
| | line) | Indiv | Instit | Officer | Key e | Highe | Former | | | |
| (1) BRENDA E. ROSEN | 4.41 | | | | | | | | | |
| PRESIDENT & CEO | 30.59 | х | | х | | | | 629,604. | 0. | 13,827. |
| (2) KEVIN MORAN | 4.41 | | | | | | | | | |
| CFO | 30.59 | | | Х | | | | 353,041. | 0. | 47,221. |
| (3) DAVID BEER | 6.85 | | | | | | | | | |
| VICE PRESIDENT | 28.15 | Х | | Х | | | | 336,867. | 0. | 47,221. |
| (4) AMIE POSPISIL | 35.00 | | | | | | | | | |
| CHIEF OPERATING OFFICER | 0.00 | | | Х | | | | 339,910. | 0. | 33,294. |
| (5) MICHAEL ROSEN | 35.00 | | | | | | | | | |
| VP, ASSET MANAGEMENT | 0.00 | | | | | Х | | 263,771. | 0. | 45,843. |
| (6) JEFF SCHEUER | 13.65 | | | | | | | | | |
| VP, EXTERNAL AFFAIRS | 21.35 | | | | | Х | | 256,942. | 0. | 22,062. |
| (7) KEZIA FISHER | 35.00 | | | | | | | | | |
| VP, PROPERTY MANAGEMENT | 0.00 | | | | | Х | | 246,607. | 0. | 11,553. |
| (8) ERIN MADDEN | 35.00 | | | | | | | | | |
| VP, PROPERTY MANAGEMENT | 0.00 | | | | | Х | | 202,728. | 0. | 33,263. |
| (9) PAMELA ROBINSON | 35.00 | | | | | | | | | |
| VP, HUMAN RESOURCES | 0.00 | | | | | Х | | 195,381. | 0. | 19,745. |
| (10) JUDITH ROSENFELD | 7.09 | | | | | | | | | |
| SECRETARY | 27.91 | Х | | Х | | | | 136,282. | 0. | 17,273 |
| (11) NICHOLAS TSANG | 0.04 | | | | | | | | | |
| CHAIRMAN | 0.30 | Х | | Х | | | | 0. | 0. | 0. |
| (12) BENJAMIN STACKS | 0.07 | | | | | | | | | |
| TREASURER | 0.49 | Х | | Х | | | | 0. | 0. | 0, |
| (13) DAVID WALSH | 0.16 | | | | | | | | | |
| DIRECTOR | 0.45 | Х | | | | | | 0. | 0. | 0. |
| (14) MICHAEL RYAN | 0.14 | | | | | | | | | |
| DIRECTOR | 0.38 | Х | | | | | | 0. | 0. | 0. |
| | | 1 | | | | | | | | |
| | | 1 | <u> </u> | | | | <u> </u> | | | |
| | | - | | | | | | | | |
| | | 1 | _ | | | _ | <u> </u> | | | |
| | | 4 | | | | | | | | |
| | | | | | | | | | | |

| Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued) | | | | | | | | | | |
|---|--|--|-----------------------|---------|------------------|------------------------------|------------------------------------|---|---|--|
| (A) | (B) | | | (0 | C) | | | (D) | (E) | (F) |
| Name and title | Average hours per week | Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | than c s both | an | Reportable compensation from | Reportable compensation from related | Estimated amount of other | |
| | (list any hours for related organizations below line) | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | the organization (W-2/1099-MISC/ 1099-NEC) | organizations (W-2/1099-MISC/ 1099-NEC) | compensation from the organization and related organizations |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | • | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 1b Subtotal | | | | | | l | | 2,961,133. | 0. | 291,302. |
| c Total from continuation sheets to Part VI | | | | | | | | 0. | 0. | 0. |
| d Total (add lines 1b and 1c) | | | | | | | | 2,961,133. | 0. | 291,302. |
| Total number of individuals (including but n | | | | | | | | ceived more than \$100. | 000 of reportable | |

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

65

| | | | 163 | 140 |
|---|--|----|-----|-----|
| 3 | Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on | | | |
| | line 1a? If "Yes," complete Schedule J for such individual | 3_ | | X |
| 4 | For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization | | | |
| | and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual | 4 | Х | |
| 5 | Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services | | | |
| | rendered to the organization? If "Yes." complete Schedule J for such person | 5 | | X |
| | | | | |

Section B. Independent Contractors

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

| (A) | (B) | (C) |
|---|--|--------------|
| Name and business address | Description of services | Compensation |
| ALLIED UNIVERSAL SECURITY SERVICES | | |
| P.O BOX 828854, PHILADELPHIA, PA 19182-8854 | SECURITY SERVICES | 3,303,156. |
| JANIAN MEDICAL CARE | | |
| 198 EAST 121ST ST, FL 5, NEW YORK, NY 10035 | MEDICAL SERVICES | 2,169,803. |
| PHAXIS LLC | | |
| P.O. BOX 200608, DALLAS, TX 75320 | STAFFING SERVICES | 1,367,143. |
| VERINEXT CORP. | | |
| 4 SENTRY PARKWAY, BLUE BELL, PA 19422 | STAFFING SERVICES | 462,662. |
| 83RD SH LLC | | |
| 106 WEST 83RD STREET, NEW YORK, NY 10024 | STAFFING SERVICES | 376,513. |
| 2 Total number of independent contractors (including but not limited to | those listed above) who received more than | |
| \$100,000 of compensation from the organization | 20 | |
| | | - 000 (casa) |

Form 990 (2023) COMMON GROUP
Part VIII Statement of Revenue

| | | Check if Schedule O contains a response | e or note to any lin | e in this Part VIII | | | X |
|--|------|---|----------------------|---------------------|------------------------------------|----------------------------|------------------------------------|
| | | • | • | (A) | (B) | (C) | (D) |
| | | | | Total revenue | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under |
| | | | | | iunction revenue | business revenue | sections 512 - 514 |
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a | Federated campaigns 1a | | | | | |
| an | | Membership dues 1b | | | | | |
| <u>2</u> 8 | | Fundraising events 1c | | | | | |
| ifts ar A | | Related organizations 1d | | | | | |
| s, Bilk | | Government grants (contributions) 1e | | | | | |
| Sign | | All other contributions, gifts, grants, and | | | | | |
| buti | | similar amounts not included above 1f | | | | | |
| Öğ | ç | Noncash contributions included in lines 1a-1f | | | | | |
| Co | ŀ | Total. Add lines 1a-1f | | | | | |
| | | | Business Code | | | | |
| ø | 2 8 | TENANT HOUSING (GOV'T CONTRACTS) | 900099 | 49,661,321. | 49,661,321. | | |
| Program Service Revenue | k | MANAGEMENT AND PARTNERSHIP FEES | 4,142,955. | 4,142,955. | | | |
| Se | c | OUTREACH SERVICE INCOME | 900099 | 2,925,728. | 2,925,728. | | |
| am | (| LOW INCOME HOUSING RENTAL INCOME | 900099 | 709,503. | 709,503. | | |
| ogr B | 6 | LOW INCOME HOUSING CONSULTING FEE | 900099 | 455,300. | 455,300. | | |
| P | f | All other program service revenue | | | | | |
| | ç | Total. Add lines 2a-2f | | 57,894,807. | | | |
| | 3 | Investment income (including dividends, inte | rest, and | | | | |
| | | other similar amounts) | | | | | |
| | 4 | Income from investment of tax-exempt bond | | | | | |
| | 5 | Royalties | | | | | |
| | | (i) Real | (ii) Personal | | | | |
| | 6 a | Gross rents 6a 1,311,241 | | | | | |
| | k | Less: rental expenses 6b | • | | | | |
| | c | Rental income or (loss) 6c 1,311,241 | | | | | |
| | C | Net rental income or (loss) | | 1,311,241. | | | 1,311,241. |
| | 7 a | a Gross amount from sales of (i) Securities | (ii) Other | | | | |
| | | assets other than inventory 7a | | | | | |
| | k | Less: cost or other basis | | | | | |
| ıne | | and sales expenses 7b | 643,449. | | | | |
| Ver | C | Gain or (loss) 7c | -643,449. | | | | |
| her Revenue | | Net gain or (loss) | | -643,449. | | | -643,449. |
| Other | 8 a | Gross income from fundraising events (not including \$ of | | | | | |
| ١ | | contributions reported on line 1c). See | | | | | |
| | | Part IV, line 18 | a | | | | |
| | ŀ | Less: direct expenses | | | | | |
| | | Net income or (loss) from fundraising events | ~ | | | | |
| | | Gross income from gaming activities. See | | | | | |
| | | Part IV, line 19 | а | | | | |
| | k | Less: direct expenses 9 | | | | | |
| | | Net income or (loss) from gaming activities_ | | | | | |
| | | Gross sales of inventory, less returns | | | | | |
| | | - |)a | | | | |
| | k | |)b | | | | |
| | | Net income or (loss) from sales of inventory | | | | | |
| (^ | | | Business Code | | | | |
| ous • | 11 a | REFUNDS/REBATES | 900099 | 149,000. | | | 149,000. |
| ane Duc | k | SENIOR LIVING RESIDENT FEES | 900099 | 114,279. | | | 114,279. |
| Miscellaneous Revenue | c | RENTAL SECURITY DEPOSITS | 900099 | 49,539. | | | 49,539. |
| Alisc B | C | All other revenue | 900099 | 63,755. | | | 63,755. |
| _ | 6 | Total. Add lines 11a-11d | | 376,573. | | | |
| | 12 | Total revenue. See instructions | | 58,939,172. | 57,894,807. | 0. | 1,044,365. |

332009 12-21-23

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 (D) Do not include amounts reported on lines 6b. Total expenses Management and general expenses Program service Fundraising 7b, 8b, 9b, and 10b of Part VIII. expenses expenses Grants and other assistance to domestic organizations 39,830 39,830. and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members Compensation of current officers, directors, 267,323 trustees, and key employees 1,199,512. 932,189. Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 27,094,661. 21,056,354. 6,038,307. Other salaries and wages 7 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 397,792 226,151. 171,641 4,160,379 3,213,974 946,405 9 Other employee benefits 2,078,464 1,591,639 486,825 10 Payroll taxes Fees for services (nonemployees): 210,362 210,362 а Management 495,559 74,934. 420,625 Legal 279,340 276,340, 3,000. Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees Other. (If line 11g amount exceeds 10% of line 25, 905,322 315,917 589,405 column (A), amount, list line 11g expenses on Sch O.) 54,048 19,865 34,183 Advertising and promotion 12 546,263. 187,100 733,363 13 Office expenses 855,529 461,160 394,369 14 Information technology 15 Royalties 9,797,509 8,809,461. 988,048 16 Occupancy 28,977 79,866 50,889. 17 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 614,067. 268,850 345,217. Conferences, conventions, and meetings 19 336,894 336,894 20 Payments to affiliates _____ 79,897 79,897 21 22 Depreciation, depletion, and amortization 1,034,898. 927,814. 107,084 23 Other expenses. Itemize expenses not covered 24 above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) CLIENT RELATED EXPENSES 7,199,774, 7,095,450. 104,324 SECURITY EXPENSES 3,303,156 3,303,156 REPAIRS AND MAINTENANCE 2,260,423. 2,088,106. 172,317. С MED/PSYCH SVC FOR RES. 2,169,803 2,169,803. 1,566,239 1,092,828 473,411 All other expenses е 66,946,687 54,571,362 12,372,325 3,000. Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

Form 990 (2023) Part X | Balance Sheet

| Par | t X | Balance Sheet | | | | | |
|-----------------------------|-----|---|-------------|-----------------------|---------------------------------|-----|---------------------------|
| | | Check if Schedule O contains a response or no | ote to an | y line in this Part X | | | |
| | | | | | (A) Beginning of year | | (B) End of year |
| | 1 | Cash - non-interest-bearing | | | 7,413,756. | 1 | 5,538,888 |
| | 2 | Savings and temporary cash investments | | | | 2 | |
| | 3 | | | | | 3 | |
| | 4 | Accounts receivable, net | | | 30,889,024. | 4 | 34,921,61 |
| | 5 | Loans and other receivables from any current | | | | | |
| | | trustee, key employee, creator or founder, sub | stantial c | ontributor, or 35% | | | |
| | | controlled entity or family member of any of the | ese perso | ons | | 5 | |
| | 6 | Loans and other receivables from other disqua | ılified per | | | | |
| | | under section 4958(f)(1)), and persons describe | ed in sec | tion 4958(c)(3)(B) | | 6 | |
| 2 | 7 | Notes and loans receivable, net | | | 9,536,097. | 7 | 8,789,34 |
| Assets | 8 | Inventories for sale or use | | | | 8 | |
| ₽ | 9 | Donat and a company of the form of the company | | | 915,542. | 9 | 1,093,32 |
| | 10a | Land, buildings, and equipment: cost or other | | | | | |
| | | basis. Complete Part VI of Schedule D | 10a | 2,751,471. | | | |
| | b | Less: accumulated depreciation | 10b | 2,045,234. | 697,610. | 10c | 706,23 |
| | 11 | Investments - publicly traded securities | | | | 11 | |
| | 12 | Investments - other securities. See Part IV, line | | | | 12 | |
| | 13 | Investments - program-related. See Part IV, line | e 11 | | | 13 | |
| | 14 | Intangible assets | | | | 14 | |
| | 15 | Other assets. See Part IV, line 11 | 20,858,218. | 15 | 25,391,42 | | |
| | 16 | Total assets. Add lines 1 through 15 (must eq | | 1 | 70,310,247. | 16 | 76,440,82 |
| | 17 | Accounts payable and accrued expenses | 13,007,377. | 17 | 14,040,03 | | |
| | 18 | Grants payable | | 18 | | | |
| | 19 | Deferred revenue | | | 9,566,677. | 19 | 11,442,76 |
| | 20 | Tax-exempt bond liabilities | | | | 20 | |
| | 21 | Escrow or custodial account liability. Complete | | 1 | | 21 | |
| _တ ြ | 22 | Loans and other payables to any current or for | mer offic | er, director, | | | |
| <u> </u> | | trustee, key employee, creator or founder, sub | stantial c | ontributor, or 35% | | | |
| Liabilities | | controlled entity or family member of any of th | ese perso | ons | | 22 | |
| ן בֿ | 23 | Secured mortgages and notes payable to unre | lated thir | | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelat | ed third p | oarties | | 24 | |
| | 25 | Other liabilities (including federal income tax, p | ayables · | to related third | | | |
| | | parties, and other liabilities not included on line | es 17-24) | . Complete Part X | | | |
| | | of Schedule D | | | 140,705,366. | 25 | 151,934,71 |
| | 26 | Total liabilities. Add lines 17 through 25 | | | 163,279,420. | 26 | 177,417,51 |
| | | Organizations that follow FASB ASC 958, ch | eck her | e X | | | |
| Sec | | and complete lines 27, 28, 32, and 33. | | | | | |
| <u>a</u> | 27 | Net assets without donor restrictions | | | -92,969,173. | 27 | -100,976,68 |
| Ва | 28 | Net assets with donor restrictions | | | | 28 | |
| <u> </u> | | Organizations that do not follow FASB ASC | | | | | |
| 로 | | and complete lines 29 through 33. | | | | | |
| ğ | 29 | Capital stock or trust principal, or current fund | s | | | 29 | |
| set | 30 | Paid-in or capital surplus, or land, building, or | | | | 30 | |
| As | 31 | Retained earnings, endowment, accumulated | ncome, d | or other funds | | 31 | |
| Net Assets or Fund Balances | 32 | Total net assets or fund balances | | | -92,969,173. | 32 | -100,976,688 |
| _ | 33 | | | | 70,310,247. | 33 | 76,440,825 |

| Pa | rt XI Reconciliation of Net Assets | | | | | |
|----|---|---------|-----|------|------|------|
| | Check if Schedule O contains a response or note to any line in this Part XI | | | | | |
| | | | | | | |
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | | 58, | 939, | 172. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | | 66, | 946, | 687. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | | -8, | 007, | 515. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | | -92, | 969, | 173. |
| 5 | Net unrealized gains (losses) on investments | 5 | | | | |
| 6 | Donated services and use of facilities | 6 | | | | |
| 7 | Investment expenses | 7 | | | | |
| 8 | Prior period adjustments | 8 | | | | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | | | | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, | | | | | |
| | column (B)) | 10 | - | 100, | 976, | 688. |
| Pa | rt XII Financial Statements and Reporting | | | | | |
| | Check if Schedule O contains a response or note to any line in this Part XII | | | | | Х |
| | | | _ | | Yes | No |
| 1 | Accounting method used to prepare the Form 990: Cash X Accrual Other | | | | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule | Ο. | | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | | 2a | | Х |
| | 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? | | | 2b | Х | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate | | | | | |
| | consolidated basis, or both: | | | | | |
| | Separate basis X Consolidated basis Both consolidated and separate basis | | | | | |
| С | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the | audit, | | | | |
| | review, or compilation of its financial statements and selection of an independent accountant? | | | 2c | Х | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on Sche | edule C | o. | | | |
| За | 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? | | | За | Х | |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required | | dit | | | |
| | or audits, explain why on Schedule O and describe any steps taken to undergo such audits | | | 3b | Х | |

SCHEDULE A

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Employer identification number

| | COMMON GROUND MANAGEMENT CORP 13-3871134 | | | | | | 13-3871134 | | | |
|---------|--|---|---------------------------------------|--|------------------|------------------|-----------------|--------------|-----------------------|----|
| Pa | rt I | Reason for Public (| Charity Status. | (All organizations must o | omplete th | nis part.) S | ee instruction | S. | | |
| Γhe | organ | nization is not a private found | | | | | | | | |
| 1 | | A church, convention of ch | urches, or associatio | n of churches described | in sectio | n 170(b)(1 | I)(A)(i). | | | |
| 2 | | A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) | | | | | | | | |
| 3 | | A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). | | | | | | | | |
| 4 | | A medical research organiz | ation operated in cor | njunction with a hospital | described | in sectio | n 170(b)(1)(A) | (iii). Enter | the hospital's nam | e, |
| | | city, and state: | | | | | | | | |
| 5 | | An organization operated for | or the benefit of a col | lege or university owned | l or operate | ed by a go | vernmental ur | nit describe | ed in | |
| | | section 170(b)(1)(A)(iv). (C | Complete Part II.) | | | | | | | |
| 6 | | A federal, state, or local government | vernment or governm | nental unit described in | section 17 | 70(b)(1)(A) | (v). | | | |
| 7 | | An organization that norma | lly receives a substar | ntial part of its support fr | rom a gove | ernmental i | unit or from th | e general p | oublic described in | |
| | | section 170(b)(1)(A)(vi). (C | omplete Part II.) | | | | | | | |
| 8 | Щ | A community trust describe | ed in section 170(b)(| 1)(A)(vi). (Complete Par | t II.) | | | | | |
| 9 | | An agricultural research org | ganization described | in section 170(b)(1)(A)(| ix) operate | ed in conju | inction with a | land-grant | college | |
| | | or university or a non-land-o | grant college of agric | ulture (see instructions). | Enter the i | name, city | , and state of | the college | or | |
| | | university: | | | | | | | | |
| 10 | Х | An organization that norma | | | | | | | | |
| | | activities related to its exen | | • | | | | • • | • | |
| | | income and unrelated busin | | (less section 511 tax) fro | m busines | sses acquii | red by the org | anization a | ifter June 30, 1975 | - |
| | | See section 509(a)(2). (Co | • | | f-t- 0 | | 20/-1/4) | | | |
| 11 | \mathbb{H} | An organization organized a | • | | • | | | | | |
| 12 | | An organization organized a more publicly supported or | • | · · | - | | | - | • | |
| | | lines 12a through 12d that | • | | | | | | Sheck the box on | |
| а | | Type I. A supporting orga | * * | | | | | - | aivina | |
| а | | the supported organization | · · · · · · · · · · · · · · · · · · · | | • | - | | | | |
| | | organization. You must o | | | majority o | i trie direc | iors or trustee | 3 01 1116 31 | apporting | |
| b | | Type II. A supporting org | | | ion with its | s supporte | ed organization | n(s) by hav | vina | |
| ~ | | control or management o | • | | | | - | • | - | |
| | | organization(s). You mus | | | po.co. | | | , | | |
| С | | ☐ Type III functionally inte | | | in connect | tion with, a | and functional | v integrate | ed with. | |
| | | its supported organization | - | | | | | , 0 | • | |
| d | | Type III non-functionally | / integrated. A supp | orting organization oper | ated in cor | nnection w | ith its suppor | ted organiz | zation(s) | |
| | | that is not functionally int | egrated. The organiz | ation generally must sat | isfy a distri | ibution rec | uirement and | an attentiv | /eness | |
| | | requirement (see instruct | ions). You must con | nplete Part IV, Sections | A and D, | and Part | V. | | | |
| е | | Check this box if the orga | anization received a v | vritten determination fro | m the IRS | that it is a | Type I, Type I | I, Type III | | |
| | | functionally integrated, or | r Type III non-function | nally integrated supporti | ng organiz | ation. | | | | |
| f | | er the number of supported o | • | | | | | | | |
| g | | vide the following information (i) Name of supported | about the supporte | d organization(s). (iii) Type of organization | (iv) Is the orga | anization listed | (v) Amount of | monotony | (vi) Amount of oth | or |
| | , | organization | (II) EIN | (described on lines 1-10 | in your governi | ng document? | support (see in | • | support (see instruct | |
| | | | | above (see instructions)) | Yes | No | | | | |
| | | | | | | | | | | |
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| F - 4 - | | | | | | | | | | |

332021 12-21-23

01714951

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.)

| Sec | ction A. Public Support | | | | | | |
|------|--|---------------------------------------|-----------------|---------------------|----------------------|--------------------|-----------------|
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| 1 | Gifts, grants, contributions, and | | | | | | |
| | membership fees received. (Do not | | | | | | |
| | include any "unusual grants.") | | | | | | |
| 2 | Tax revenues levied for the organ- | | | | | | |
| | ization's benefit and either paid to | | | | | | |
| | or expended on its behalf | | | | | | |
| 3 | The value of services or facilities | | | | | | |
| | furnished by a governmental unit to | | | | | | |
| | the organization without charge | | | | | | |
| 4 | Total. Add lines 1 through 3 | | | | | | |
| 5 | The portion of total contributions | | | | | | |
| | by each person (other than a | | | | | | |
| | governmental unit or publicly | | | | | | |
| | supported organization) included | | | | | | |
| | on line 1 that exceeds 2% of the | | | | | | |
| | amount shown on line 11, | | | | | | |
| | column (f) | | | | | | |
| | Public support. Subtract line 5 from line 4. | | | | | | |
| | ction B. Total Support | ı | 1 | T | 1 | <u> </u> | |
| | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| 7 | Amounts from line 4 | | | | | | |
| 8 | Gross income from interest, | | | | | | |
| | dividends, payments received on | | | | | | |
| | securities loans, rents, royalties, | | | | | | |
| | and income from similar sources | | | | | | |
| 9 | Net income from unrelated business | | | | | | |
| | activities, whether or not the | | | | | | |
| | business is regularly carried on | | | | | | |
| 10 | Other income. Do not include gain | | | | | | |
| | or loss from the sale of capital | | | | | | |
| | assets (Explain in Part VI.) | | | | | | |
| | Total support. Add lines 7 through 10 | | , | | | | |
| | Gross receipts from related activities, | · · · · · · · · · · · · · · · · · · · | | | | 12 | |
| 13 | First 5 years. If the Form 990 is for the | | | | | | |
| Sec | organization, check this box and stop ction C. Computation of Publi | | | | | | |
| | Public support percentage for 2023 (I | | | column (f)) | | 14 | |
| | Public support percentage from 2022 | | | | | 15 | <u>%</u> % |
| | 33 1/3% support test - 2023. If the o | | | n line 13, and line | | | |
| 100 | stop here. The organization qualifies | - | | | | | |
| h | 33 1/3% support test - 2022. If the o | | - | | | | |
| ~ | and stop here. The organization qual | - | | | 11110 10 10 00 17070 | | |
| 17a | 10% -facts-and-circumstances test | • | | | | | |
| | and if the organization meets the fact | | | | | | |
| | meets the facts-and-circumstances te | | | = | | vivion the organiz | |
| b | 10% -facts-and-circumstances test | • | • | , | | | |
| | more, and if the organization meets the | _ | | | | | |
| | organization meets the facts-and-circu | | | | | | |
| 18 | Private foundation. If the organization | | | | | | s |
| | | | , | | | | (Form 990) 2023 |

332022 12-21-23

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.)

| Se | ction A. Public Support | ' ' | , | | | | |
|------|--|----------------------|----------------------|-----------------------|---------------------|----------------------|------------------|
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| 1 | Gifts, grants, contributions, and | | | | | | |
| | membership fees received. (Do not | | | | | | |
| | include any "unusual grants.") | 0. | 0. | 0. | 4,213,439. | 0. | 4,213,439. |
| 2 | Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | 31,127,222. | 33,351,246. | 40,687,834. | 52,914,045. | 57,894,807. | 215,975,154. |
| 3 | Gross receipts from activities that | | | | | | |
| | are not an unrelated trade or bus- | | | | | | |
| | iness under section 513 | | | | | | |
| 4 | Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf | 0. | 0. | 0. | 0. | 0. | |
| 5 | The value of services or facilities | | | | | | |
| · | furnished by a governmental unit to | | | | | | |
| | the organization without charge | 0. | 0. | 0. | 0. | 0. | |
| 6 | Total. Add lines 1 through 5 | 31,127,222. | 33,351,246. | 40,687,834. | 57,127,484. | 57,894,807. | 220,188,593. |
| | Amounts included on lines 1, 2, and | | | | | | |
| | 3 received from disqualified persons | | | | | | 0. |
| t | Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | 0. |
| c | Add lines 7a and 7b | | | | | | 0. |
| | Public support. (Subtract line 7c from line 6.) | | | | | | 220,188,593. |
| Se | ction B. Total Support | | | | | | |
| | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| 9 | Amounts from line 6 | 31,127,222. | 33,351,246. | 40,687,834. | 57,127,484. | 57,894,807. | 220,188,593. |
| 10a | dross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 962,020. | 518,361. | 629,423. | 1,292,189. | 1,311,241. | 4,713,234. |
| b | Unrelated business taxable income | | | | | | |
| | (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| | Add lines 10a and 10b | 962,020. | 518,361. | 629,423. | 1,292,189. | 1,311,241. | 4,713,234. |
| 11 | Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 | Other income. Do not include gain or loss from the sale of capital | | | | | | |
| | assets (Explain in Part VI.) | 372,895. | 274,904. | 532,602. | 561,290. | 376,573. | 2,118,264. |
| | Total support. (Add lines 9, 10c, 11, and 12.) | 32,462,137. | 34,144,511. | 41,849,859. | 58,980,963. | 59,582,621. | 227,020,091. |
| 14 | First 5 years. If the Form 990 is for the | e organization's fir | st, second, third, f | ourth, or fifth tax y | ear as a section 50 | 01(c)(3) organizatio | on, |
| C | | o Cummont Dow | | | | | |
| | ction C. Computation of Publi | | | . (2) | | Г. <u>-</u> Т | 06.00 |
| | Public support percentage for 2023 (li | , (,, | , | olumn (f)) | | 15 | 96.99 % |
| _ | Public support percentage from 2022 | | | | | 16 | 97.20 % |
| | ction D. Computation of Inves | | | 10 1 (0) | | | 2 09 04 |
| | Investment income percentage for 20 | | | | | 17 | 2.08 % 1.76 % |
| | Investment income percentage from 2 | | | n line 14 and line | | 18 | |
| 198 | a 33 1/3% support tests - 2023. If the | | | | | | / is not |
| r | more than 33 1/3%, check this box ar 33 1/3% support tests - 2022. If the | | | | | | |
| | line 18 is not more than 33 1/3%, che | | | | | | |
| 20 | Private foundation If the organization | | | • | . , | · · | |

332023 12-21-23

Schedule A (Form 990) 2023

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Т.,

Part IV | Supporting Organizations

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

Section A. All Supporting Organizations

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

 If "Yes." complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

| | | Yes | No |
|---|-----|-------|------|
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| | 9b | | |
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| | 9с | | |
| | | | |
| | | | |
| | 10a | | |
| | | | |
| | 10b | | |
| _ | | - 000 | 2000 |

332024 12-21-23

Schedule A (Form 990) 2023

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| Pa | TIV Supporting Organizations (continued) | | | |
|-----|--|-----------|-----|----|
| | | | Yes | No |
| 11 | Has the organization accepted a gift or contribution from any of the following persons? | | | |
| а | A person who directly or indirectly controls, either alone or together with persons described on lines 11b and | | | |
| | 11c below, the governing body of a supported organization? | 11a | | |
| | A family member of a person described on line 11a above? | 11b | | |
| С | A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide | | | |
| | detail in Part VI. | 11c | | |
| Sec | tion B. Type I Supporting Organizations | | | |
| | | | Yes | No |
| 1 | Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or | | | |
| | more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) | | | |
| | effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported | | | |
| | organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the | | | |
| | supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | 1 | | |
| 2 | Did the organization operate for the benefit of any supported organization other than the supported | | | |
| | organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in | | | |
| | Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, | | | |
| | supervised, or controlled the supporting organization. | 2 | | |
| Sec | tion C. Type II Supporting Organizations | | | |
| | | | Yes | No |
| 1 | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors | | | |
| | or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control | | | |
| | or management of the supporting organization was vested in the same persons that controlled or managed | | | |
| | the supported organization(s). | 1 | | |
| Sec | tion D. All Type III Supporting Organizations | | | |
| | | | Yes | No |
| 1 | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the | | | |
| | organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax | | | |
| | year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the | | | |
| | organization's governing documents in effect on the date of notification, to the extent not previously provided? | 1 | | |
| 2 | Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported | | | |
| | organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how | | | |
| | the organization maintained a close and continuous working relationship with the supported organization(s). | 2 | | |
| 3 | By reason of the relationship described on line 2, above, did the organization's supported organizations have a | | | |
| | significant voice in the organization's investment policies and in directing the use of the organization's | | | |
| | income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's | | | |
| 800 | supported organizations played in this regard. | 3 | | |
| Sec | tion E. Type III Functionally Integrated Supporting Organizations | | | |
| 1 | Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions) |)- | | |
| а | The organization satisfied the Activities Test. Complete line 2 below. | | | |
| b | The organization is the parent of each of its supported organizations. Complete line 3 below. | | | |
| С | The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see in | struction | | |
| 2 | Activities Test. Answer lines 2a and 2b below. | | Yes | No |
| а | Did substantially all of the organization's activities during the tax year directly further the exempt purposes of | | | |
| | the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify | | | |
| | those supported organizations and explain how these activities directly furthered their exempt purposes, | | | |
| | how the organization was responsive to those supported organizations, and how the organization determined | _ | | |
| _ | that these activities constituted substantially all of its activities. | 2a | | |
| b | Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, | | | |
| | one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in | | | |
| | Part VI the reasons for the organization's position that its supported organization(s) would have engaged in | | | |
| - | these activities but for the organization's involvement. | 2b | | |
| 3 | Parent of Supported Organizations. Answer lines 3a and 3b below. | | | |
| а | Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or | | | |
| _ | trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI. | 3a | | |
| b | | 6. | | |
| | of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard. | 3b | | |

| Pa | rt V Type III Non-Functionally Integrated 509(a)(3) Supporting | ng Organi | izations | |
|------|---|----------------|------------------------------|--------------------------------|
| 1 | Check here if the organization satisfied the Integral Part Test as a qualifying | ng trust on N | Nov. 20, 1970 (explain in I | Part VI). See instructions. |
| | All other Type III non-functionally integrated supporting organizations must | st complete | Sections A through E. | |
| Sect | ion A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
| 1 | Net short-term capital gain | 1 | | |
| 2 | Recoveries of prior-year distributions | 2 | | |
| 3 | Other gross income (see instructions) | 3 | | |
| 4 | Add lines 1 through 3. | 4 | | |
| 5 | Depreciation and depletion | 5 | | |
| 6 | Portion of operating expenses paid or incurred for production or | | | |
| | collection of gross income or for management, conservation, or | | | |
| | maintenance of property held for production of income (see instructions) | 6 | | |
| 7 | Other expenses (see instructions) | 7 | | |
| 8 | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | | |
| Sect | ion B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
| 1 | Aggregate fair market value of all non-exempt-use assets (see | | | |
| | instructions for short tax year or assets held for part of year): | | | |
| а | Average monthly value of securities | 1a | | |
| b | Average monthly cash balances | 1b | | |
| С | Fair market value of other non-exempt-use assets | 1c | | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | | |
| е | Discount claimed for blockage or other factors | | | |
| | (explain in detail in Part VI): | | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | | |
| _3 | Subtract line 2 from line 1d. | 3 | | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, | | | |
| | see instructions). | 4 | | |
| _5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| _6 | Multiply line 5 by 0.035. | 6 | | |
| _7_ | Recoveries of prior-year distributions | 7 | | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | | |
| Sect | ion C - Distributable Amount | | | Current Year |
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | | |
| 2 | Enter 0.85 of line 1. | 2 | | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | | |
| 4 | Enter greater of line 2 or line 3. | 4 | | |
| 5 | Income tax imposed in prior year | 5 | | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to | | | |
| | emergency temporary reduction (see instructions). | 6 | | |
| 7 | Check here if the current year is the organization's first as a non-functional | ally integrate | d Type III supporting orga | nization (see |
| | instructions). | | | |

Schedule A (Form 990) 2023

| Par | t V Type III Non-Functionally Integrated 50 | 09(a)(3) Supporting Orga | nizations (continued) | |
|---------|--|----------------------------------|--------------------------------|----------------------------------|
| Section | on D - Distributions | | | Current Year |
| 1 | Amounts paid to supported organizations to accomplish e | exempt purposes | 1 | |
| 2 | Amounts paid to perform activity that directly furthers exe | mpt purposes of supported | | |
| | organizations, in excess of income from activity | | 2 | |
| 3 | Administrative expenses paid to accomplish exempt purpo | oses of supported organizations | 3 | |
| 4 | Amounts paid to acquire exempt-use assets | | 4 | |
| | Qualified set-aside amounts (prior IRS approval required - | provide details in Part VI) | 5 | |
| | Other distributions (describe in Part VI). See instructions. | | 6 | |
| | Total annual distributions. Add lines 1 through 6. | | 7 | |
| | Distributions to attentive supported organizations to which | h the organization is responsive | | |
| | (provide details in Part VI). See instructions. | | 8 | |
| 9 | Distributable amount for 2023 from Section C, line 6 | | 9 | |
| | Line 8 amount divided by line 9 amount | | 10 | |
| | | (i) | (ii) | (iii) |
| Section | on E - Distribution Allocations (see instructions) | Excess Distributions | Underdistributions Pre-2023 | Distributable Amount for 2023 |
| _1_ | Distributable amount for 2023 from Section C, line 6 | | | |
| 2 | Underdistributions, if any, for years prior to 2023 (reason- | | | |
| | able cause required - explain in Part VI). See instructions. | | | |
| 3 | Excess distributions carryover, if any, to 2023 | | | |
| а | From 2018 | | | |
| b | From 2019 | | | |
| С | From 2020 | | | |
| d | From 2021 | | | |
| е | From 2022 | | | |
| f | Total of lines 3a through 3e | | | |
| g | Applied to underdistributions of prior years | | | |
| h | Applied to 2023 distributable amount | | | |
| i | Carryover from 2018 not applied (see instructions) | | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 | Distributions for 2023 from Section D, | | | |
| | line 7: | | | |
| a | Applied to underdistributions of prior years | | | |
| | Applied to 2023 distributable amount | | | |
| С | Remainder. Subtract lines 4a and 4b from line 4. | | | |
| | Remaining underdistributions for years prior to 2023, if | | | |
| | any. Subtract lines 3g and 4a from line 2. For result greate | er | | |
| | than zero, explain in Part VI. See instructions. | | | |
| | Remaining underdistributions for 2023. Subtract lines 3h | | | |
| | and 4b from line 1. For result greater than zero, explain in | | | |
| | Part VI. See instructions. | | | |
| 7 | Excess distributions carryover to 2024. Add lines 3j | | | |
| | and 4c. | | | |
| 8 | Breakdown of line 7: | | | |
| | Excess from 2019 | | | |
| | Excess from 2020 | | | |
| | Excess from 2021 | | | |
| | Excess from 2022 | | | |
| | Excess from 2023 | | | |

Schedule A (Form 990) 2023

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12;

Part VI

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 2019 AMOUNT: \$ 227,416. 2020 AMOUNT: \$ 61,796. 2021 AMOUNT: \$ 356,528. 2022 AMOUNT: \$ 417,124. 2023 AMOUNT: \$ 35,998. REIMBURSED 3RD PARTY EXPENSES 2019 AMOUNT: \$ 128,290. 2020 AMOUNT: \$ 68,002. 2021 AMOUNT: \$ 37,690. 2022 AMOUNT: \$ 24,829. 2023 AMOUNT: \$ 27,757. CREDIT CHECK FEES 2019 AMOUNT: \$ 17,189. 2020 AMOUNT: \$ 2021 AMOUNT: \$ 0. 2022 AMOUNT: \$ 0. 2023 AMOUNT: \$ 0. SENIOR LIVING RESIDENT FEES 2019 AMOUNT: \$ 0. 2020 AMOUNT: \$ 124,613. 2021 AMOUNT: \$ 138,384. 2022 AMOUNT: \$ 119,337. 332028 12-21-23

| 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.) |
|---|
| |
| 2023 AMOUNT: \$ 114,279. |
| |
| REFUNDS/REBATES |
| 2019 AMOUNT: \$ 0. |
| 2020 AMOUNT: \$ 20,493. |
| 2021 AMOUNT: \$ 0. |
| 2022 AMOUNT: \$ 0. |
| 2023 AMOUNT: \$ 149,000. |
| |
| RENTAL SECURITY DEPOSITS |
| 2023 AMOUNT: \$ 49,539. |
| |
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SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

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

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

OMB No. 1545-0047 Inspection

Name of the organization

COMMON GROUND MANAGEMENT CORP

Employer identification number

13 - 3871134

| Pa | organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, line | | ar Funds or Ad | Counts. Complete if the |
|-----|--|---|----------------------|---------------------------------|
| | | (a) Donor advised fund | ds | (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 w | riting that the assets held in c | donor advised fund | ds |
| | are the organization's property, subject to the organization's e | exclusive legal control? | | Yes No |
| 6 | Did the organization inform all grantees, donors, and donor ac | | | |
| | for charitable purposes and not for the benefit of the donor or | | | |
| | impermissible private benefit? | | | Yes No |
| Pai | | | | |
| 1 | Purpose(s) of conservation easements held by the organization | n (check all that apply). | | |
| | Preservation of land for public use (for example, recreat | | servation of a histo | orically important land area |
| | Protection of natural habitat | · — | | ified historic structure |
| | Preservation of open space | | | |
| 2 | Complete lines 2a through 2d if the organization held a qualification | ed conservation contribution i | n the form of a co | nservation easement on the last |
| | day of the tax year. | | | Held at the End of the Tax Year |
| а | | | | 2a |
| b | - | | | 2b |
| c | Number of conservation easements on a certified historic stru | | | 2c |
| | Number of conservation easements included on line 2c acquir | ••• | | |
| - | on a historic structure listed in the National Register | • • • • | | 2d |
| 3 | Number of conservation easements modified, transferred, rele | | | |
| Ü | year | asca, extinguished, or termin | ated by the organi | zation during the tax |
| 4 | Number of states where property subject to conservation ease | ament is located | | |
| 5 | Does the organization have a written policy regarding the peri | | andling of | |
| 3 | violations, and enforcement of the conservation easements it | • | • | Yes No |
| 6 | Staff and volunteer hours devoted to monitoring, inspecting, h | | | |
| Ū | etan and volunteen neare develous to membering, mepeeting, r | ianamig of violations, and only | oromig comportation | on eacomonic daring the year |
| 7 | Amount of expenses incurred in monitoring, inspecting, handl | ing of violations, and enforcing | a conservation ea | sements during the year |
| - | , under the expenses meaned in monitoring, indposting, marian | ing of violations, and officions | g concervation ca | comente dannig the year |
| 8 | Does each conservation easement reported on line 2d above | satisfy the requirements of se | ction 170(h)(4)(B)(i |) |
| _ | and section 170(h)(4)(B)(ii)? | | | · — — |
| 9 | In Part XIII, describe how the organization reports conservatio | | | |
| · | balance sheet, and include, if applicable, the text of the footnote | | • | |
| | organization's accounting for conservation easements. | oto to the organization o infant | | |
| Pai | t III Organizations Maintaining Collections of | Art, Historical Treasur | es, or Other S | Similar Assets. |
| | Complete if the organization answered "Yes" on Form | | • | |
| 1a | If the organization elected, as permitted under FASB ASC 958 | | statement and hala | ance sheet works |
| | of art, historical treasures, or other similar assets held for public | , . | | |
| | service, provide in Part XIII the text of the footnote to its finance | | | ice of public |
| b | If the organization elected, as permitted under FASB ASC 958 | | | sheet works of |
| - | art, historical treasures, or other similar assets held for public | | | |
| | provide the following amounts relating to these items. | exhibition, education, or resea | | or public service, |
| | | | | ¢ |
| | (i) Revenue included on Form 990, Part VIII, line 1 | | | |
| 2 | If the organization received or held works of art, historical trea | curse or other similar assets | | |
| 2 | | | | provide |
| _ | the following amounts required to be reported under FASB AS | | | c |
| | Revenue included on Form 990, Part VIII, line 1 | | | |
| | Assets included in Form 990, Part X | | | |
| LHA | For Paperwork Reduction Act Notice, see the Instructions | IUI FUIIII 99U. | | Schedule D (Form 990) 2023 |

332051 09-28-23

| 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 | | 1,259,047. | 831,296. | 427,751. |
| d Equipment | | 806,419. | 796,934. | 9,485. |
| e Other | | 686,005. | 417,004. | 269,001. |
| Total. Add lines 1a through 1e. (Column (d) must equa | 706,237. | | | |

Schedule D (Form 990) 2023

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| David VIII | 1 | Otto a O a a |
|------------|-----------------|------------------|
| Part VII | i investments - | Other Securities |

| Complete if the organization answered "Yes" | on Form 990, Part IV, line | 11b. See Form 990, Part X, line 12. |
|--|----------------------------|-------------------------------------|
| otion of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost o |

| (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) | | |
| T. I. (0.1.(1) | · | |

Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))

Part VIII Investments - Program Related.

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

| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|--|----------------|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) | | |
| 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 | 9,207. |
| (2) RETIREMENT BENEFIT OBLIGATIONS | 570,898. |
| (3) SECURITY DEPOSITS | 518,847. |
| (4) RIGHT OF USE ASSETS | 24,292,471. |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990. Part X. line 15. col. (B)) | 25,391,423. |

Other Liabilities Part X

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 | 126,524,751. |
| (3) SECURITY DEPOSITS | 51,653. |
| (4) DEFERRED COMPENSATION PAYABLE | 570,898. |
| (5) LEASE OBLIGATIONS | 24,694,283. |
| (6) OTHER LIABILITIES | 93,125. |
| | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)) | 151,934,710. |

^{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

Schedule D (Form 990) 2023

| Sche | dule D (Form 990) 2023 COMMON GROUND MANAGEMENT CORP | | 13-3871134 | Page 4 |
|-------|---|-------------------------|--|-----------|
| Par | t XI Reconciliation of Revenue per Audited Financial Statem | ents With Reven | ue per Return | |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 12 | a. | | |
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 | |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| а | Net unrealized gains (losses) on investments | 2a | | |
| b | Donated services and use of facilities | 2b | | |
| С | Recoveries of prior year grants | 2c | | |
| d | Other (Describe in Part XIII.) | | | |
| е | Add lines 2a through 2d | | 2e | |
| 3 | Subtract line 2e from line 1 | | 3 | |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIII.) | 4b | | |
| С | Add lines 4a and 4b | | 4c | |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | 5 | |
| Par | t XII Reconciliation of Expenses per Audited Financial Staten | nents With Expe | nses per Return | |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 12 | a. | | |
| 1 | Total expenses and losses per audited financial statements | | 1 | |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | |
| а | Donated services and use of facilities | 2a | | |
| b | Prior year adjustments | | | |
| С | Other losses | | | |
| d | Other (Describe in Part XIII.) | | | |
| е | Add lines 2a through 2d | | 2e | |
| 3 | Subtract line 2e from line 1 | | | |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIII.) | | | |
| | Add lines 4a and 4b | | 4c | |
| | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | | | |
| | t XIII Supplemental Information | | 1 - 1 | |
| Provi | de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Pa | rt IV. lines 1b and 2b: | Part V. line 4: Part X. line 2: Part) | (I. |
| | 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any ad | | , , , , | , |
| | | | | |
| | | | | |
| PART | X, LINE 2: | | | |
| | | | | |
| COMM | ON GROUND MANAGEMENT CORP. IS INCLUDED WITHIN THE CONSOLIDAT | ED | | |
| | | | | |
| FINA | NCIAL STATEMENTS OF ITS AFFILIATE, BREAKING GROUND HOUSING D | EVELOPMENT | | |
| | | | | |
| FUND | CORPORATION. THE BELOW FIN-48 FOOTNOTE IS REPRODUCED FROM T | HE | | |
| | | | | |
| CONS | OLIDATED FINANCIAL STATEMENTS. | | | |
| | | | | |
| | | | | |
| | | | | |
| BREA | KING GROUND FOLLOWS GUIDANCE THAT CLARIFIES THE ACCOUNTING F | OR | | |
| | | | | |
| UNCE | RTAINTY IN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A | TAX | | |
| | | | | |
| RETU | RN, INCLUDING ISSUES RELATING TO FINANCIAL STATEMENT RECOGNI | TION AND | | |
| | , | | | |
| MEAS | UREMENT. THIS GUIDANCE PROVIDES THAT THE TAX EFFECTS FROM AN | UNCERTAIN | | |
| | | | | |
| TAX | POSITION CAN ONLY BE RECOGNIZED IN THE CONSOLIDATED FINANCIA | L | | |
| | | | | |
| STAT | EMENTS IF THE POSITION IS "MORE-LIKELY-THAN-NOT" TO BE SUSTA | INED IF | | |
| | | | Sahadula D (Farm) | 2007 2002 |

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 for the latest information.

OMB No. 1545-0047

Open to Public Inspection

| Name of the organization | | | | | | | | Employer identification number |
|--|-------------------------|---------------|--------------------------------------|----------------|---------|---|---------------------------|--------------------------------|
| | | | | | | | | 13-3871134 |
| Part I General Info | rmation on Grants a | nd Assistance | | | | | | |
| _ | | | | | | - | stance, and the selection | |
| criteria used to awa | ard the grants or assis | tance? | | | | | | Yes No |
| 2 Describe in Part IV | | | | | | | / " F 200 B I | N/ II 04 f |
| | | | be duplicated if additi | | | | es" on Form 990, Part | IV, line 21, for any |
| | | | (h) Purpose of grant or assistance | | | | | |
| SUPPORTIVE HOUSING YORK - 44 WALL STRE | | | | | | | | |
| NEW YORK, NY 10018 | | 13-3755149 | 501(C)(3) | 0. | 7,500. | | | GENERAL SUPPORT |
| CENTER FOR URBAN CO SERVICES, INC. (CUC 121ST STREET - NEW | CS) - 198 EAST | 13-3687891 | 501(C)(3) | 0. | 10,000. | | | GENERAL SUPPORT |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | of section 501(c)(3) ar | - | uganizations listed in th I table | e line 1 table | | | 1 | 2. |

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

Schedule I (Form 990) 2023

COMMON GROUND MANAGEMENT CORP 13-3871134 Schedule I (Form 990) 2023 Page 2 Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III Part III can be duplicated if additional space is needed. (e) Method of valuation (book, FMV, appraisal, other) (b) Number of (f) Description of noncash assistance (a) Type of grant or assistance (c) Amount of (d) Amount of nonrecipients cash grant cash assistance Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information. PART I, LINE 2: 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 I (Form 990) 2023 332102 11-01-23 28

SCHEDULE J (Form 990)

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.

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service Name of the organization

Department of the Treasury

COMMON GROUND MANAGEMENT CORP

Employer identification number 13-3871134

| Pa | art I Questions Regarding Compensation | | | | | | | |
|----|--|----|-----|-------------|--|--|--|--|
| | · | | Yes | No | | | | |
| 1a | Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, | | | | | | | |
| | Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. | | | | | | | |
| | First-class or charter travel Housing allowance or residence for personal use | | | | | | | |
| | Travel for companions Payments for business use of personal residence | | | | | | | |
| | Tax indemnification and gross-up payments Health or social club dues or initiation fees | | | | | | | |
| | Discretionary spending account Personal services (such as maid, chauffeur, chef) | | | | | | | |
| | | | | | | | | |
| b | If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or | | | | | | | |
| | reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain | | | | | | | |
| 2 | Did the organization require 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? | 2 | | | | | | |
| | , , , , , , , , , , , , , , , , , , , | | | | | | | |
| 3 | Indicate which, if any, of the following the organization used to establish the compensation of the organization's | | | | | | | |
| | CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to | | | | | | | |
| | establish compensation of the CEO/Executive Director, but explain in Part III. | | | | | | | |
| | Compensation committee Written employment contract | | | | | | | |
| | X Independent compensation consultant X Compensation survey or study | | | | | | | |
| | Form 990 of other organizations X Approval by the board or compensation committee | | | | | | | |
| | | | | | | | | |
| 4 | During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing | | | | | | | |
| | organization or a related organization: | | | | | | | |
| а | Receive a severance payment or change-of-control payment? | 4a | | х | | | | |
| b | Participate in or receive payment from a supplemental nonqualified retirement plan? | 4b | | Х | | | | |
| С | c Participate in or receive payment from an equity-based compensation arrangement? 4c | | | | | | | |
| | If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. | | | | | | | |
| | | | | | | | | |
| | Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. | | | | | | | |
| 5 | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation | | | | | | | |
| | contingent on the revenues of: | | | | | | | |
| а | The organization? | 5a | | X | | | | |
| b | Any related organization? | 5b | | Х | | | | |
| | If "Yes" on line 5a or 5b, describe in Part III. | | | | | | | |
| 6 | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation | | | | | | | |
| | contingent on the net earnings of: | | | | | | | |
| а | The organization? | 6a | | X | | | | |
| b | Any related organization? | 6b | | Х | | | | |
| | If "Yes" on line 6a or 6b, describe in Part III. | | | | | | | |
| 7 | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments | | | | | | | |
| | not described on lines 5 and 6? If "Yes," describe in Part III | 7 | Х | | | | | |
| 8 | Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the | | | | | | | |
| | initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III | 8 | | X | | | | |
| 9 | If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in | | | | | | | |
| | Regulations section 53.4958-6(c)? | 9 | | 1 | | | | |

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

Schedule J (Form 990) 2023

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.

| | | (B) Breakdown of W | V-2 and/or 1099-MISO compensation | C and/or 1099-NEC | (C) Retirement and other deferred | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) |
|-------------------------|------|---------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-------------------------|------------------------------------|---|
| (A) Name and Title | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | compensation | | | reported as deferred on prior Form 990 |
| (1) BRENDA E. ROSEN | (i) | 529,604. | 100,000. | 0. | 13,200. | 627. | 643,431. | 13,827. |
| PRESIDENT & CEO | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (2) KEVIN MORAN | (i) | 353,041. | 0. | 0. | 13,200. | 34,021. | 400,262. | 47,221. |
| CFO | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (3) DAVID BEER | (i) | 316,867. | 20,000. | 0. | 13,200. | 34,021. | 384,088. | 47,221. |
| VICE PRESIDENT | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (4) AMIE POSPISIL | (i) | 339,910. | 0. | 0. | 12,131. | 21,163. | 373,204. | 33,293. |
| CHIEF OPERATING OFFICER | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (5) MICHAEL ROSEN | (i) | 263,771. | 0. | 0. | 10,827. | 35,016. | 309,614. | 45,843. |
| VP, ASSET MANAGEMENT | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (6) JEFF SCHEUER | (i) | 256,942. | 0. | 0. | 10,380. | 11,682. | 279,004. | 22,062. |
| VP, EXTERNAL AFFAIRS | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (7) KEZIA FISHER | (i) | 246,607. | 0. | 0. | 0. | 11,553. | 258,160. | 11,553. |
| VP, PROPERTY MANAGEMENT | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (8) ERIN MADDEN | (i) | 202,728. | 0. | 0. | 8,348. | 24,915. | 235,991. | 33,263. |
| VP, PROPERTY MANAGEMENT | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (9) PAMELA ROBINSON | (i) | 195,381. | 0. | 0. | 8,063. | 11,682. | 215,126. | 19,745. |
| VP, HUMAN RESOURCES | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (10) JUDITH ROSENFELD | (i) | 136,282. | 0. | 0. | 5,591. | 11,682. | 153,555. | 0. |
| SECRETARY | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | (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 2023: |
| 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. |
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SCHEDULE 0 (Form 990)

Supplemental Information to Form 990 or 990-EZ

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

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

Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Name of the organization

COMMON GROUND MANAGEMENT CORP

Employer identification number 13-3871134

| 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 |
| EARLY TROM THEORET MED EARLY SECTION SUITE, OF THE |
| INTERNAL REVENUE CODE. CGM WAS FORMED FOR THE CHARITABLE PURPOSE OF |
| |
| MANAGING LOW-INCOME HOUSING PROJECTS. IT IS ALSO THE CENTRAL |
| DISBURSEMENT AGENT FOR ALL BREAKING GROUND ENTITIES. |
| |
| |
| |
| |
| FORM 990, PART III, LINE 4A, 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 |
| CINCATCIMENT NOMERICO INDIVIDUANO, DINERT TO NOME TO A DICTIMENT NETWORK |
| 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" |
| THE CHRONICABEL HOMEBERS ARE SOMETIMES REPERRED 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 |
| STABILITY POSED BY SEVERE AND PERSISTENT MENTAL ILLNESS, CHRONIC HEALTH |
| <u> </u> |
| CONDITIONS AND ALCOHOL AND SUBSTANCE ABUSE. BY TAKING THE TIME TO GAIN |
| THE TRICT OF CHOOKERIV HOMELECS INDIVIDUALS CRADUALLY OVER THE AND |
| THE TRUST OF CHRONICALLY HOMELESS INDIVIDUALS GRADUALLY OVER TIME, AND |
| OFFERING HOUSING WITHOUT CONDITIONS (E.G., SOBRIETY), STREET TO HOME |

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

Schedule O (Form 990) 2023

<u>Schedule O (Form 990) 2023</u> Page **2**

Name of the organization **Employer identification number** COMMON GROUND MANAGEMENT CORP 13-3871134 DEMONSTRATES THAT THESE INDIVIDUALS DO WANT A HOME AND CAN SUCCESSFULLY SECURE AND MAINTAIN PERMANENT HOUSING. THE STREET TO HOME MODEL WAS PIONEERED BY BREAKING GROUND IN 2004 AND ADOPTED BY THE NYC DEPARTMENT OF HOMELESS SERVICES AS A CITYWIDE STRATEGY IN 2007. THROUGH OUR STREET TO HOME PROGRAM, BREAKING GROUND MAKES CONTACT WITH AN AVERAGE OF 1,000 STREET HOMELESS INDIVIDUALS AND CONNECTS MORE THAN 300 INDIVIDUALS TO HOUSING, MEDICAL AND MENTAL HEALTH SERVICES, SUBSTANCE ABUSE COUNSELING, AND OTHER ESSENTIAL SUPPORTS EACH YEAR. THE CARING, INDIVIDUALLY TAILORED ATTENTION CLIENTS RECEIVE AT EACH STAGE OF THEIR JOURNEY FROM STREET TO HOME ENSURES THAT MORE THAN 90% OF PEOPLE WHO BREAKING GROUND PLACES REMAIN STABLY HOUSED. BREAKING GROUND AND ITS PARTNERS ARE RESPONSIBLE FOR COVERING THE ENTIRE BOROUGHS OF BROOKLYN AND QUEENS, AND ONE-THIRD OF MANHATTAN. OUR OUTREACH AND HOUSING PLACEMENT PARTNERS: *CENTER FOR URBAN COMMUNITY SERVICES *GODDARD RIVERSIDE FORM 990, PART III, LINE 4B, 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

<u>Schedule O (Form 990) 2023</u> Page **2**

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

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

Name of the organization **Employer identification number** COMMON GROUND MANAGEMENT CORP 13-3871134 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 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 \$6,583,044. INCLUDING GRANTS OF \$0. REVENUE \$5,329,652. 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

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

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

PART VIII, LINE 7:

| Name of the organization COMMON GROUND MANAGEMENT CORP | Employer identification number |
|---|--------------------------------|
| IN CALENDAR YEAR 2023, BREAKING GROUND WROTE-OFF AN INVESTMENT IN ONE | |
| OF ITS LOW-INCOMES HOUSING PROJECTS, RESULTING IN A TAX LOSS OF | |
| 643,449 THAT IS REPORTED ON FORM 990, PART VIII, LINE 7. THIS | |
| WRITE-OFF IMPACTED TWO BREAKING GROUND ENTITIES: BREAKING GROUND | |
| HOUSING DEVELOPMENT FUND II AND COMMON GROUND MANAGEMENT CORP. | |
| | |
| | |
| 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 | |
| VITHIN THE OMB CIRCULAR A-133 AUDIT RECEIVED BY BREAKING GROUND HOUSING | |
| DEVELOPMENT FUND CORPORATION. | |
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SCHEDULE R (Form 990)

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.

Department of the Treasury Internal Revenue Service

Name of the organization

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

| COMMON GROUND MANA | AGEMENT CORP | | | | | 13-3871134 | | |
|---|--|---|-------------------------------|---------------------------------------|-----------|----------------------------------|--------------------|---|
| Part I Identification of Disregarded Entities. Com | nplete if the organization answered " | Yes" on Form 990, Part IV, line 3 | 33. | | | | | |
| (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | (c) Legal domicile (state foreign country) | or Total inco | me End-of-yea | | Direct of | (f) controlling | g |
| 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 during the tax year. | nizations. Complete if the organizations | tion answered "Yes" on Form 99 | 0, Part IV, line 34, | pecause it had one | e or more | related tax-exe | mpt | |
| (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 | 1 | (f) ect controlling entity | conf | g) 512(b)(13) trolled tity? |
| | | | | 501(c)(3)) | | | Yes | No |
| BROOK AVENUE HDFC - 41-2217113 | | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | | | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(3) | LINE 12A, I | BG II | HDFC | | Х |
| WEBSTER AVE HDFC - 46-4427531 | | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | | | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(3) | LINE 12A, I | BG II | HDFC | | Х |
| BREAKING GROUND II HDFC - 13-3846708 | | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | | | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(3) | LINE 10 | N/A | | | Х |
| BREAKING GROUND III HDFC - 13-4138205 | | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | | | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(3) | LINE 10 | N/A | | | Х |

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

Schedule R (Form 990) 2023

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 | conti | g) 512(b)(13) rolled zation? |
|--|-----------------------------|---|-------------------------------|--|-------------------------------|-------|---------------------------------------|
| BREAKING GROUND IV HDFC - 13-4196931 | | | | 00.(0)(0)) | | Yes | No |
| 505 8TH AVENUE, 5TH FLOOR | | | | | | | |
| NEW YORK, NY 10018 | | NEW YORK | 501(C)(3) | LINE 10 | N/A | | х |
| COMMON GROUND JOBS TRAINING CORPORATION - | | | | | | | |
| 13-3705243, 505 8TH AVENUE, 5TH FLOOR, NEW | | | | | | | |
| YORK, NY 10018 | | NEW YORK | 501(C)(3) | PF | N/A | | х |
| ONE RIVERSIDE PARK HDFC - 47-4986806 | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | | | | | | | |
| NEW YORK, NY 10018 | | NEW YORK | 501(C)(4) | | BG II HDFC | | х |
| ST. MARKS BROWNSVILLE HDFC - 14-1971582 | | | | | | | |
| 505 8TH AVENUE 5TH FLOOR | | | | | | | |
| NEW YORK, NY 10018 | | NEW YORK | 501(C)(3) | LINE 12A, I | BG HDFC | | х |
| BOSTON ROAD II HDFC - 46-2751878 | | | | , | | | |
| 505 8TH AVENUE 5TH FLOOR | | | | | | | |
| NEW YORK, NY 10018 | | NEW YORK | 501(C)(3) | LINE 12A, I | BG II HDFC | | х |
| SCHERMERHORN HDFC - 16-1699777 | | | | , | | | |
| 505 8TH AVENUE, 5TH FLOOR | | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(3) | LINE 12A, I | BG HDFC | | х |
| 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 | | х |
| HEGEMAN HOUSING HDFC - 45-0574352 | | | | , | | | |
| 505 8TH AVENUE, 5TH FLOOR | | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(3) | LINE 12A, I | BG II HDFC | | х |
| 1630 DEWEY AVENUE HDFC - 27-2373158 | | | | , | | | |
| 505 8TH AVENUE, 5TH FLOOR | | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(3) | LINE 12A, I | BG II HDFC | х | |
| BREAKING GROUND HDFC - 11-3048002 | | | | , | | | |
| 505 8TH AVENUE, 5TH FLOOR | | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(3) | LINE 7 | N/A | | х |
| 10 FREEDOM HDFC - 47-5005707 | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(3) | LINE 10 | BG II HDFC | | х |
| LA CENTRAL SUPPORTIVE HDFC - 61-1792872 | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(3) | LINE 10 | BG II HDFC | | х |

Part II Continuation of Identification of Related Tax-Exempt Organizations

| (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 | contr | g) 512(b)(13) rolled zation? |
|--|-----------------------------|---|-------------------------------|--|-------------------------------|-------|---------------------------------------|
| 1766-68 SECOND AVE. HDFC - 47-4976439 | | | | (// // | | Yes | NO |
| 505 8TH AVENUE, 5TH FLOOR | 7 | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(4) | | BG II HDFC | | х |
| WEBSTER AVENUE SUPPORTIVE HDFC - 47-2428776 | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | 7 | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(4) | | BG II HDFC | | Х |
| 90 SANDS HDFC - 83-1511962 | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | 7 | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(3) | LINE 10 | BG II HDFC | | х |
| EDWINS PLACE HDFC - 82-4798782 | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | 7 | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(3) | LINE 10 | BG II HDFC | | х |
| BG BETANCES HDFC - 83-1862926 | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | 7 | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(3) | LINE 10 | BG II HDFC | | х |
| NONPROFIT TRANSACTION ASSISTANCE PROGRAM | | | | | | | |
| CORPORATION - 87-1457561, 505 8TH AVENUE, | 7 | | | | | | |
| 5TH FLOOR, NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(3) | LINE 10 | N/A | | Х |
| 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 | | Х |
| 1760 THIRD AVENUE HDFC - 92-3353579 | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(3) | LINE 10 | BG II HDFC | | Х |
| KINGSBORO SHELTER NORTH HDFC - 93-3858952 | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(3) | LINE 10 | BG II HDFC | | Х |
| KINGSBORO SHELTER SOUTH HDFC - 93-3811973 | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(3) | LINE 10 | BG II HDFC | | Х |
| KINGSBORO SHOP 1 HDFC - 93-4449494 | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | | | | | | | |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(3) | LINE 10 | BG II HDFC | | Х |
| BG SACK WERN HDFC - 93-2505106 | _ | | | | | | 1 |
| 505 8TH AVENUE, 5TH FLOOR | _ | | | | | | 1 |
| NEW YORK, NY 10018 | HOUSING | NEW YORK | 501(C)(4) | | BG II HDFC | | Х |

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

| | | т — | | | | | | | | | | |
|-------------------------------|------------------|---------------------|--------------------|--|----------------|-------------|--------------|-----------|------------------------------|------|----------|------------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | | (i) | (j | i) | (k) |
| Name, address, and EIN | Primary activity | Legal domicile | Direct controlling | Predominant income | Share of total | Share of | Disprop | ortionate | Code V-UBI | Gene | ral or P | Percentage |
| of related organization | | (state or | entity | (related, unrelated, excluded from tax under | income | end-of-year | allocations? | | amount in box 20 of Schedule | mana | ner? | ownership |
| | | foreign country) | | sections 512-514) | | assets | Yes | No | K-1 (Form 1065) | | | |
| | | | | | | | | | | | | |
| 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 | | х | |
| | | | | | | | | | | | | |
| 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 | | х | |
| | | | | | | | | | | | | |
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Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | 512(b | tion b)(13) rolled tity? |
|--|--------------------------------|--------------------------------------|-------------------------------|---|--|--|--------------------------------|-------|-----------------------------------|
| | | country) | | Or trusty | | 833013 | | 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. | | | Х |
| 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. | | | Х |
| CG HEGEMAN AVE HOUSING CORP - 80-0487252 | | | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR |] | | | | | | | | |
| NEW YORK, NY 10018 | REAL ESTATE | NY | BG II HDFC | C CORP | 0. | 0. | | | Х |
| CG BROOK AVE HOUSING CORPORATION - | | | | | | | | | |
| 74-3234267, 505 8TH AVENUE, 5TH FLOOR, NEW |] | | | | | | | | |
| YORK, NY 10018 | REAL ESTATE | NY | BG II HDFC | C CORP | 0. | 0. | | | Х |
| 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. | | | Х |

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | 512(l contr | tion b)(13) rolled tity? |
|--|--------------------------------|--------------------------------------|-------------------------------|---|---------------------------------|---------------------------------|--------------------------------|----------------|-----------------------------------|
| | | country) | | J. 1. 25.4 | | | | Yes | No |
| ST. MARKS SENIOR HOUSING CORPORATION - | 4 | | | | | | | | |
| 26-2589201, 505 8TH AVENUE, 5TH FLOOR, NEW | 4 | | | | | | | | |
| YORK, NY 10018 | REAL ESTATE | NY | BG HDFC | C CORP | 0. | 0. | | | X |
| 1630 DEWEY AVENUE MANAGING MEMBER - | 1 | | | | | | | | |
| 27-3275092, 505 8TH AVENUE, 5TH FLOOR, NEW | 1 | | | | | | | | |
| YORK, NY 10018 | REAL ESTATE | NY | BG II HDFC | C CORP | 0. | 0. | | Х | |
| SCHERMERHORN HOUSING CORP 71-0990121 | _ | | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | 1 | | | | | | | | |
| NEW YORK, NY 10018 | REAL ESTATE | NY | BG HDFC | C CORP | 0. | 0. | | | Х |
| 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. | | | Х |
| CG-WEBSTER AVENUE SUPPORTIVE HOUSING - | | | | | | | | | |
| 47-1671532, 505 8TH AVENUE, 5TH FLOOR, NEW | | | | | | | | | |
| YORK, NY 10018 | REAL ESTATE | NY | BG II HDFC | C CORP | 0. | 0. | | | Х |
| 410 COMMON GROUND ASYLUM HTC LLC - | | | | | | | | | |
| 26-1676496, 505 8TH AVENUE, 5TH FLOOR, NEW | | | | | | | | | |
| YORK, NY 10018 | REAL ESTATE | NY | CGM | C CORP | -1,615. | 0. | 100% | Х | |
| COMMON GROUND CEDARWOODS MANAGEMENT LLC - | | | | | | | | | |
| 27-3499938, 505 8TH AVENUE, 5TH FLOOR, NEW | 1 | | | | | | | | |
| YORK, NY 10018 | REAL ESTATE | NY | CGM | C CORP | 40. | -509. | 100% | Х | |
| WEBSTER AVE. AFF. MANAGING MEMBER LLC - | | | | | | | | | |
| 37-1763393, 505 8TH AVENUE, 5TH FLOOR, NEW | 1 | | | | | | | | |
| YORK, NY 10018 | REAL ESTATE | NY | BG II HFC | C CORP | 0. | 0. | | | Х |
| COMMON GROUND 410 ASYLUM LIHTC, LLC - | | | | | | | | | |
| 26-1676174, 505 8TH AVENUE, 5TH FLOOR, NEW | 1 | | | | | | | | |
| YORK, NY 10018 | REAL ESTATE | NY | CGM | C CORP | 124,150. | 0. | 100% | Х | |
| LA CENTRAL SUPPORTING HOUSING LLC - | | | | | | | | | |
| 32-0495685, 505 8TH AVENUE, 5TH FLOOR, NEW | 1 | | | | | | | | |
| YORK, NY 10018 | REAL ESTATE | NY | BG II HDFC | C CORP | 0. | 0. | | | Х |
| BREAKING GROUND V - 82-3052950 | | | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | 1 | | | | | | | | |
| NEW YORK, NY 10018 | REAL ESTATE | NY | CGM | C CORP | 638,062. | 860,972. | 100% | х | |
| WEBSTER AVENUE AFFORDABLE DEVELOPER LLC - | | | | | | • | | | |
| 47-2303833, 505 8TH AVENUE, 5TH FLOOR, NEW | 1 | | | | | | | | |
| YORK, NY 10018 | REAL ESTATE | NY | BG II HDFC | C CORP | 0. | 0. | | | х |

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, | (f) Share of total income | (g) Share of end-of-year | (h) Percentage ownership | Sec 512(t contr | tion b)(13) rolled tity? |
|--|----------------------|------------------------------|-------------------------------|-------------------------------------|---------------------------------|--------------------------------|--------------------------------|-----------------------|-----------------------------------|
| Ç | | foreign country) | , | or trust) | | assets | | Yes | |
| LA CENTRAL SUPPORTIVE DEVELOPER LLC - | | | | | | | | | |
| 82-1739395, 505 8TH AVENUE, 5TH FLOOR, NEW | 1 | | | | | | | | |
| YORK, NY 10018 | REAL ESTATE | NY | BG II HDFC | C CORP | 0. | 0. | | | Х |
| EDWINS PLACE DEVELOPER LLC - 82-5371781 | | | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | 7 | | | | | | | | |
| NEW YORK, NY 10018 | REAL ESTATE | NY | BG II HDFC | C CORP | 0. | 0. | | | Х |
| EDWINS PLACE HOUSING LLC - 35-2621527 | | | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | 7 | | | | | | | | |
| NEW YORK, NY 10018 | REAL ESTATE | NY | BG II HDFC | C CORP | 0. | 0. | | | Х |
| BG BETANCES HOUSING LLC - 83-1912829 | | | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | 7 | | | | | | | | |
| NEW YORK, NY 10018 | REAL ESTATE | NY | BG II HDFC | C CORP | 0. | 0. | | | Х |
| BG SUTPHIN LLC - 61-1885188 | | | | | | | | | |
| 505 8TH AVENUE, 5TH FLOOR | 7 | | | | | | | | |
| NEW YORK, NY 10018 | REAL ESTATE | NY | BG II HDFC | C CORP | 0. | 0. | | | Х |
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a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

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

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?

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

| D | Giπ, grant, or capital contribution to related organization(s) | | | | 10 | | Λ |
|----------|--|----------------------------------|-------------------------------|--|------------|---|---|
| С | Gift, grant, or capital contribution from related organization(s) | | | | 1c | | Х |
| | Loans or loan guarantees to or for related organization(s) | | | | 1d | | Х |
| | Loans or loan guarantees by related organization(s) | | | | 1e | | Х |
| | | | | | | | |
| f | Dividends from related organization(s) | | | | 1f | | Х |
| | Sale of assets to related organization(s) | | | | 1g | | Х |
| | Purchase of assets from related organization(s) | | | | 1h | | Х |
| i | Exchange of assets with related organization(s) | | | | 1i | | Х |
| j | Lease of facilities, equipment, or other assets to related organization(s) | | | | 1j | | Х |
| | | | | | | | |
| k | Lease of facilities, equipment, or other assets from related organization(s) | | | | 1k | | х |
| | Performance of services or membership or fundraising solicitations for related orga | | | | 11 | Х | |
| | Performance of services or membership or fundraising solicitations by related organ | | | | 1m | | Х |
| | Sharing of facilities, equipment, mailing lists, or other assets with related organizati | | | | 1n | Х | |
| | | | | | 10 | Х | |
| | | | | | | | |
| р | Reimbursement paid to related organization(s) for expenses | | | | 1 p | | Х |
| | Reimbursement paid by related organization(s) for expenses | | | | 1q | Х | |
| | | | | | | | |
| r | Other transfer of cash or property to related organization(s) | | | | 1r | | Х |
| s | | | | | 1s | | Х |
| 2 | If the answer to any of the above is "Yes," see the instructions for information on w | ho must complete th | is line, including covered re | elationships and transaction thresholds. | | | |
| | (a) Name of related organization | (b) Transaction type (a-s) | (c) Amount involved | (d) Method of determining amount inv | olved | | |
| (1) | | | | | | | |
| | | | | | | | |
| (2) | | | | | | | |
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| (3) | | | | | | | |
| (A) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| <u> </u> | | | | | | | |
| (6) | | | | | | | |

Page 3

Х

Yes No

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

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

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | Are all partners sec 501(c)(3) orgs.? | (g) Share of end-of-year assets | Dispretion allocat | opor- late tions? | General manage partner | (k) Percentage ownership |
|--|--------------------------------|---|---------------------------------------|--|--------------------|-------------------------|------------------------|--------------------------|
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