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Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

2012Department of the Treasury
Internal Revenue Service

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2012, or tax year beginning

, 2012, and ending

Name of foundation

Common Ground Center, Inc.

A Employer identification number

03-0343966

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

473 Tatro Road

Room/suite

B Telephone number (see the instructions)

(802) 453-2592

City or town

Starksboro

State ZIP code

VT 05487

G Check all that apply:

☐ Initial return☐ Final return☐ Address change☐ Initial Return of a former public charity☐ Amended return☐ Name change

H Check type of organization:

☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust☐ Other taxable private foundationI Fair market value of all assets at end of year
(from Part II, column (c), line 16)

\$ 1,495,624.

J Accounting method:

☐ Cash☒ Accrual☐ Other (specify)

(Part I, column (d) must be on cash basis)

C If exemption application is pending, check here ☐D 1 Foreign organizations, check here ☐2 Foreign organizations meeting the 85% test, check here and attach computation ☐E If private foundation status was terminated under section 507(b)(1)(A), check here ☐F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐**Part I Analysis of Revenue and Expenses**

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)

(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

(d) Disbursements for charitable purposes (cash basis only)

1 Contributions, gifts, grants, etc., received (att sch)

319,475.

2 ☐ if the foundn is not req to att Sch B

3 Interest on savings and temporary cash investments

4 Dividends and interest from securities

5a Gross rents

37,106.

37,106.

37,106.

b Net rental income or (loss) 12,013.

6a Net gain/(loss) from sale of assets not on line 10

b Gross sales price for all assets on line 6a

7 Capital gain net income (from Part IV, line 2)

8 Net short-term capital gain

9 Income modifications

10a Gross sales less returns and allowances

4,604.

b Less Cost of goods sold

2,648.

c Gross profit/(loss) (att sch) L-10 Stmt

1,956.

1,956.

11 Other income (attach schedule)

See Line 11 Stmt

219,888.

219,888.

12 Total. Add lines 1 through 11

578,425.

37,106.

258,950.

13 Compensation of officers, directors, trustees, etc

14 Other employee salaries and wages

232,408.

18,803.

32,193.

179,057.

15 Pension plans, employee benefits

17,661.

1,600.

5,298.

12,363.

16a Legal fees (attach schedule) L-16a Stmt

9,719.

1,215.

9,719.

b Accounting fees (attach sch) L-16b Stmt

7,937.

1,013.

7,937.

c Other prof fees (attach sch) L-16c Stmt

5,697.

470.

5,227.

17 Interest

18 Taxes (attach schedule)(see instrs) Payroll taxes

26,142.

2,268.

6,152.

19,990.

19 Depreciation (attach sch) and depletion L-19 Stmt

206,542.

28,333.

206,542.

20 Occupancy

70,530.

19.

22,682.

47,848.

21 Travel, conferences, and meetings

8,086.

19.

1,301.

6,785.

22 Printing and publications

23 Other expenses (attach schedule)

See Line 23 Stmt

115,613.

3,871.

31,314.

82,793.

24 Total operating and administrative expenses. Add lines 13 through 23

700,335.

57,122.

323,608.

354,063.

25 Contributions, gifts, grants paid

26 Total expenses and disbursements. Add lines 24 and 25

700,335.

57,122.

323,608.

354,063.

27 Subtract line 26 from line 12:

a Excess of revenue over expenses and disbursements

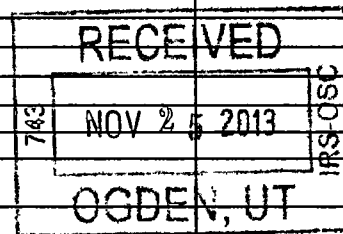
-121,910.

b Net investment income (if negative, enter -0-)

0.

c Adjusted net income (if negative, enter -0-)

0.



REVENUE

EXPENSES

9
13

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
ASSETS	1	Cash — non-interest-bearing		18,377.	100,405.	100,405.
	2	Savings and temporary cash investments				
	3	Accounts receivable	1,345.			
		Less: allowance for doubtful accounts		2,356.	1,345.	1,345.
	4	Pledges receivable	100.			
		Less: allowance for doubtful accounts			100.	100.
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	7	Other notes and loans receivable (attach sch)				
		Less: allowance for doubtful accounts				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges		2,487.	11,347.	11,347.
	10a	Investments — US and state government obligations (attach schedule)	L-10a Stmt		3,142.	3,142.
	b	Investments — corporate stock (attach schedule)				
	c	Investments — corporate bonds (attach schedule)				
	LIABILITIES	11	Investments — land, buildings, and equipment: basis			
		Less: accumulated depreciation (attach schedule)				
12		Investments — mortgage loans				
13		Investments — other (attach schedule)				
14		Land, buildings, and equipment: basis	2,653,001.			
		Less: accumulated depreciation (attach schedule)	L-14 Stmt	1,567,060.	1,379,285.	1,379,285.
15		Other assets (describe)				
16		Total assets (to be completed by all filers — see the instructions. Also, see page 1, item I)		1,590,280.	1,495,624.	1,495,624.
17		Accounts payable and accrued expenses		8,289.	10,956.	
18		Grants payable				
FUND ASSETS	19	Deferred revenue		9,330.	67,631.	
	20	Loans from officers, directors, trustees, & other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)	L-21 Stmt	318,847.	245,821.	
	22	Other liabilities (describe)	L-22 Stmt	4,458.	1,000.	
	23	Total liabilities (add lines 17 through 22)		340,924.	325,408.	
FUND ASSETS	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.			<input checked="" type="checkbox"/>		
	24	Unrestricted		1,249,356.	1,170,216.	
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.			<input type="checkbox"/>		
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, building, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
	30	Total net assets or fund balances (see instructions)		1,249,356.	1,170,216.	
	31	Total liabilities and net assets/fund balances (see instructions)		1,590,280.	1,495,624.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year — Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,249,356.
2	Enter amount from Part I, line 27a	2	-121,910.
3	Other increases not included in line 2 (itemize)	3	42,770.
4	Add lines 1, 2, and 3	4	1,170,216.
5	Decreases not included in line 2 (itemize)	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	1,170,216.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shares MLC Company)

(b) How acquired
P — Purchase
D — Donation(c) Date acquired
(month, day, year)(d) Date sold
(month, day, year)

1 a			
b			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss).

☐ If gain, also enter in Part I, line 7
☐ If (loss), enter -0- in Part I, line 7

2

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6).

☐ If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0-
☐ in Part I, line 8

3

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes☐ No

If 'Yes,' the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2011			
2010			
2009			
2008			
2007			

2 Total of line 1, column (d)

2

3 Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years

3

4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5

4

5 Multiply line 4 by line 3

5

6 Enter 1% of net investment income (1% of Part I, line 27b)

6

7 Add lines 5 and 6

7

8 Enter qualifying distributions from Part XII, line 4

8

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 — see instructions)

1 a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter 'N/A' on line 1. Date of ruling or determination letter _____ (attach copy of letter if necessary — see instrs)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	0.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	0.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	0.
6 Credits/Payments:			
a 2012 estimated tax pmts and 2011 overpayment credited to 2012	6 a		
b Exempt foreign organizations — tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c	0.	
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments. Add lines 6a through 6d	7		0.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		0.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		0.
11 Enter the amount of line 10 to be Credited to 2013 estimated tax	11		
		Refunded	

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?		X
If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation \$ 0. (2) On foundation managers \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If 'Yes,' attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If 'Yes,' attach a conformed copy of the changes		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If 'Yes,' attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, column (c), and Part XV	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) VT - Vermont		
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If 'No,' attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? If 'Yes,' complete Part XIV	X	
10 Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses		X

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Part VIIA Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If 'Yes,' attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>www.cgcvt.org</u>	13	X	
14	The books are in care of <u>Peg Kamens</u> Telephone no <u>(802) 453-2592</u> Located at <u>473 Tatso Road</u> <u>Starksboro</u> VT ZIP + 4 <u>05487-4404</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year <u>15</u>			
16	At any time during calendar year 2012, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country				

Part VII B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.

	Yes	No
1 a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?		
Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>		
1 b		X
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2012?		
1 c		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If 'Yes,' list the years <u>20</u> , <u>20</u> , <u>20</u> , <u>20</u>		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement - see instructions.)		
2 b		
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. <u>20</u> , <u>20</u> , <u>20</u> , <u>20</u>		
3 a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b If 'Yes,' did it have excess business holdings in 2012 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2012.)		
3 b		
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?		X
4 b		X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5 a** During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No**b** If any answer is 'Yes' to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

Organizations relying on a current notice regarding disaster assistance check here

☐**c** If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?☐ Yes ☐ No

If 'Yes,' attach the statement required by Regulations section 53.4945-5(d).

6 a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If 'Yes' to 6b, file Form 8870.

7 a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction?**5 b****6 b****7 b****Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
John Sheridan 473 Tatro Road Starksboro VT 05487	President 0.77	0.	0.	0.
Dew B Wilde 473 Tatro Road Starksboro VT 05487	Director 0.48	0.	0.	0.
Justin Bouvier 473 Tatro Road Starksboro VT 05487	Secretary 0.77	0.	0.	0.
See Information about Officers, Directors, Trustees, Etc.		6,495.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1 – see instructions). If none, enter 'NONE.'

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
None				

Total number of other employees paid over \$50,000

None

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services (see instructions). If none, enter 'NONE.'

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services		None

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 2012 was the Center's most successful years to date, hosting the 19th annual Camp Common Ground family camp, along with Camp Kaleidoscope, Lost Arts, Chinese Culture Camp, Women's Weekend, and Mens' Winter Adventure Weekend.	354,063.
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1	
2	
All other program-related investments See instructions.	
3	
Total. Add lines 1 through 3	

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Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a Average monthly fair market value of securities	1 a	3,412.
b Average of monthly cash balances	1 b	53,394.
c Fair market value of all other assets (see instructions)	1 c	
d Total (add lines 1a, b, and c)	1 d	56,806.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1 e	
2 Acquisition indebtedness applicable to line 1 assets	2	
3 Subtract line 2 from line 1d	3	56,806.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	852.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	55,954.
6 Minimum investment return. Enter 5% of line 5	6	2,798.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☒ and do not complete this part.)

1 Minimum investment return from Part X, line 6	1	
2 a Tax on investment income for 2012 from Part VI, line 5	2 a	
b Income tax for 2012. (This does not include the tax from Part VI)	2 b	
c Add lines 2a and 2b	2 c	
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	
6 Deduction from distributable amount (see instructions)	6	
7 Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	

Part XII Qualifying Distributions (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26	1 a	354,063.
b Program-related investments — total from Part IX-B	1 b	
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the:		
a Suitability test (prior IRS approval required)	3 a	
b Cash distribution test (attach the required schedule)	3 b	
4 Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	354,063.
5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	0.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	354,063.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only				
b Total for prior years: 20 __, 20 __, 20 __				
3 Excess distributions carryover, if any, to 2012				
a From 2007				
b From 2008				
c From 2009				
d From 2010				
e From 2011				
f Total of lines 3a through e				
4 Qualifying distributions for 2012 from Part XII, line 4: ▶ \$				
a Applied to 2011, but not more than line 2a				
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2012 distributable amount				
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e. Subtract line 5	0.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount – see instructions		0.		
e Undistributed income for 2011. Subtract line 4a from line 2a. Taxable amount – see instructions			0.	
f Undistributed income for 2012 Subtract lines 4d and 5 from line 1. This amount must be distributed in 2013				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2008	0.			
b Excess from 2009	0.			
c Excess from 2010	0.			
d Excess from 2011	0.			
e Excess from 2012	0.			

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
Total				3 a
b Approved for future payment				
Total				3 b

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue.					
a <u>Camp fees</u>					168,401.
b <u>Facilities rental</u>	721000	51,487.			
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments . . .					
4 Dividends and interest from securities .					
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property .			16	37,106.	
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			3	1,956.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue.					
a _____					
b _____					
c _____					
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e)		51,487.		39,062.	168,401.
13 Total. Add line 12, columns (b), (d), and (e)				13	258,950.

(See worksheet in line 13 instructions to verify calculations.)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

► **Attach to Form 990, Form 990-EZ, or Form 990-PF**

OMB No 1545-0047

2012

Name of the organization

Common Ground Center, Inc.

Employer identification number

03-0343966

Organization type (check one)

Filers of:

Form 990 or 990-EZ

Section:

☐ 501(c)() (enter number) organization

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

☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

Name of organization

Employer identification number

Common Ground Center, Inc.

03-0343966

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Mendell Family Fund 280 Park Ave New York NY 10017	\$ 35,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	James Mendell and Peg Kamens 159 Lost Road Williston VT 05495	\$ 267,426.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

2012Attachment
Sequence No **179**

Name(s) shown on return

Common Ground Center, Inc.

Identifying number

03-0343966

Business or activity to which this form relates

Form 990-PF page 1

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	204,530.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B – Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only – see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property		3,033.	7.0 yrs	HY	S/L	216.
d 10-year property						
e 15-year property						
f 20-year property		71,835.	20.0 yrs	HY	S/L	1,796.
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	

Section C – Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return Partnerships and S corporations – see instructions	22	206,542.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24 a Do you have evidence to support the business/investment use claimed?		24b If 'Yes,' is the evidence written?						
<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	
26 Property used more than 50% in a qualified business use:								
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
43 Amortization of costs that began before your 2012 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Form 990-PF
Part II, Lines 20b,
and 21b

Loans, Mortgages, and Other Notes Payable

2012

Name <u>Common Ground Center, Inc.</u>	Employer Identification Number <u>03-0343966</u>
---	---

Lender Information

Loan Payable Type 2

Lender Name People's United Bank Lenders Title _____

Check Box, if Lender is a Business ☒

Relationship of Lender _____ Borrower's Security _____

Purchase Terms _____ Repayment Terms Principle & interest monthly

Purpose of Loan Construction Description of Consideration _____

Original Amount 450,000. Beginning Year Balance 318,847. Year End Balance .. 245,821.

FMV of Consideration _____ Date of Note 11/22/04

Maturity Date 11/22/15 Interest Rate 4.75

Loan Payable Type _____

Lender Name _____ Lenders Title _____

Check Box, if Lender is a Business ☐

Relationship of Lender _____ Borrower's Security _____

Purchase Terms _____ Repayment Terms _____

Purpose of Loan _____ Description of Consideration _____

Original Amount _____ Beginning Year Balance _____ Year End Balance _____

FMV of Consideration _____ Date of Note _____

Maturity Date _____ Interest Rate _____

Loan Payable Type _____

Lender Name _____ Lenders Title _____

Check Box, if Lender is a Business ☐

Relationship of Lender _____ Borrower's Security _____

Purchase Terms _____ Repayment Terms _____

Purpose of Loan _____ Description of Consideration _____

Original Amount _____ Beginning Year Balance _____ Year End Balance _____

FMV of Consideration _____ Date of Note _____

Maturity Date _____ Interest Rate _____

Loan Payable Type _____

Lender Name _____ Lenders Title _____

Check Box, if Lender is a Business ☐

Relationship of Lender _____ Borrower's Security _____

Purchase Terms _____ Repayment Terms _____

Purpose of Loan _____ Description of Consideration _____

Original Amount _____ Beginning Year Balance _____ Year End Balance .. _____

FMV of Consideration _____ Date of Note _____

Maturity Date _____ Interest Rate _____

Form 990-PF, Page 1, Part I, Line 11

Line 11 Stmt

Other income:	Rev/Exp Book	Net Inv Inc	Adj Net Inc
Program income	168,401.		168,401.
Facility rental	51,487.		51,487.
Total	<u>219,888.</u>		<u>219,888.</u>

Form 990-PF, Page 1, Part I, Line 23

Line 23 Stmt

Other expenses:	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Insurance	15,541.		7,407.	8,134.
Marketing & promotion	28,598.	1,968.	4,504.	24,094.
Office expenses	24,081.		17,657.	6,380.
Supplies	45,931.	691.	1,746.	44,185.
Rental expenses	1,462.	1,212.		
Total	<u>115,613.</u>	<u>3,871.</u>	<u>31,314.</u>	<u>82,793.</u>

Form 990-PF, Page 6, Part VIII, Line 1

Information about Officers, Directors, Trustees, Etc.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> Loretta Biamonte 473 Tatro Road Starksboro VT 05487	Director 4.38	4,703.	0.	0.
Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> Jill Entis 473 Tatro Road Starksboro VT 05487	Director 0.19	0.	0.	0.
Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> Brooks Griffith 473 Tatro Road Starksboro VT 05487	Director 3.27	1,792.	0.	0.
Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> Jane McGurty 473 Tatro Road Starksboro VT 05487	Treasurer 0.19	0.	0.	0.
Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> Scott Meyer 473 Tatro Road Starksboro VT 05487	Director 0.58	0.	0.	0.
Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> Rhoen Preusse-Adams 473 Tatro Road Starksboro VT 05487	Director 0.58	0.	0.	0.

Form 990-PF, Page 6, Part VIII, Line 1

Continued

Information about Officers, Directors, Trustees, Etc.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> Liz Ritter 473 Tatro Road Starksboro VT 05487	Director 0.77	0.	0.	0.
Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> Peg Kamens 473 Tatro Road Starksboro VT 05487	Co-Ex. Director 40.00	0.	0.	0.
Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> James Mendell 473 Tatro Road Starksboro VT 05487	Co-Ex. Director 40.00	0.	0.	0.
Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> Bruce Rodgers 473 Tatro Road Starksboro VT 05487	Vice-President 0.77	0.	0.	0.

Total

6,495. 0. 0.

Form 990-PF, Page 1, Part I, Line 10

L-10 Stmt

Line 10 - Gross Sales of Inventory	Gross Sales Less: Returns and Allowances	Less: Cost of Goods Sold	Gross Profit (Loss)
Camp store	4,604.	2,648.	1,956.
Total	4,604.	2,648.	1,956.

Form 990-PF, Page 1, Part I

Line 16a - Legal Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Wells, Jaworski & Lie	Legal fees	9,719.		9,719.	
Total		9,719.		9,719.	

Form 990-PF, Page 1, Part I

Line 16b - Accounting Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
JMM & Associates	Accounting & tax	150.		150.	
CYA Solutions	Payroll taxes	406.		406.	
Kathleen Shangraw	Bookkeeping	6,750.		6,750.	
Intuit	Payroll service	631.		631.	
Total		<u>7,937.</u>		<u>7,937.</u>	

Form 990-PF, Page 1, Part I

Line 16c - Other Professional Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Holly Betit	Program services	150.			150.
C.X. Silver Gallery	Chinese Culture	950.			950.
Marc Gussen	Lost Arts	750.			750.
Jeh Kulu Dance & Dru	Dance & Music	840.			840.
Karla Van Vliet	Chinese Culture	150.			150.
Marc Kornbluh	Workshops	1,450.			1,450.
Annelies Smith	Yoga	599.			599.
Helen Weston	Piano tuning	113.			113.
Future Planning Asso	125 Planning	250.		250.	
National Background	Background checks	225.			225.
Rent-a-Geek Inc	Computer consulting	220.		220.	
Total		<u>5,697.</u>		<u>470.</u>	<u>5,227.</u>

Form 990-PF, Line 19

Allocated Depreciation

Description	Date Acquire	Cost or Basis	Prior Yr. Depr	Mthd	Life	Current Depr	Net Invest Income	Adjusted Net Income
33 Cabins	07/01/05	814053	529134	SL	10.00	81405	11804	81405
35 Straw bale cabin	07/01/05	12432	8080	SL	10.00	1243	180	1243
36 Art Barn improvemen	07/01/05	2618	1702	SL	10.00	262	38	262
37 Bathhouse	07/01/05	1321	859	SL	10.00	132	19	132
38 Kid Barn improvemen	07/01/05	2148	1396	SL	10.00	215	21	215
39 Main house improvem	07/01/05	10255	6666	SL	10.00	1025		1025
40 Trails	07/01/05	6069	3945	SL	10.00	607	88	607
41 Septic improvements	07/01/05	149752	38935	SL	25.00	5990	869	5990
43 Design Work - Arro	09/12/06	109065	23303	SL	25.00	4398	638	4398
44 Landscaping	11/28/06	5204	2685	SL	10.00	560	81	560
45 Forest management	06/16/06	1973	1085	SL	10.00	197	28	197
46 Sewer improvements	06/30/06	1323	727	SL	10.00	132	19	132
47 Architectual Servic	10/18/06	29212	7578	SL	20.00	1492		1492
48 Construction manage	09/01/06	5266	1407	SL	20.00	266		266
49 Permits	12/07/06	2701	691	SL	20.00	139		139
50 Site Improvements -	08/27/06	119120	31829	SL	20.00	6020	873	6020

Form 990-PF, Line 19
Allocated Depreciation

Continued

Description	Date Acquire	Cost or Basis	Prior Yr. Depr	Mthd	Life	Current Depr	Net Invest Income	Adjusted Net Income
51 Bridge	03/02/06	989	571	SL	10.00	93	13	93
52 Trailer	06/08/06	1125	1125	SL	5.00	0		
53 Tent Platforms	08/27/06	1805	968	SL	10.00	186	27	186
54 Trees	11/08/06	1272	330	SL	20.00	65	9	65
55 Outdoor Bread Oven	10/12/06	7053	3735	SL	10.00	737	107	737
56 Kid Barn	06/08/06	34003	9483	SL	20.00	1691	163	1691
57 Dry Hydrant	07/31/06	4105	2230	SL	10.00	417	60	417
58 Art Barn	06/08/06	155486	43365	SL	20.00	7732	1121	7732
59 2006 Cabins	09/11/06	66895	17875	SL	20.00	3381	490	3381
60 Straw Bale Cabin	08/01/06	2576	1399	SL	10.00	262	38	262
61 Straw Bale Cabin	08/01/06	1591	864	SL	10.00	162	23	162
71 Straw Bale Cabin	06/11/07	3577	1635	SL	10.00	353	51	353
72 Butterfly Cabin	07/09/07	5743	2584	SL	10.00	574	83	574
73 Composting Toilet	09/14/07	3707	1616	SL	10.00	380	55	380
74 Dining Hall Covered	10/23/07	50990	21507	SL	10.00	5361	777	5361
75 Dining Hall Bathroom	05/09/07	17715	8222	SL	10.00	1726	250	1726
76 Hay Barn	10/23/07	188426	39446	SL	20.00	9612	1394	9612
78 Kid Barn	06/01/07	6082	2779	SL	10.00	601	58	601
79 Improvements (T. Pe	06/28/07	25012	11255	SL	10.00	2501	363	2501
80 Stone Work	08/31/07	7726	3367	SL	10.00	793	115	793
81 Trees and Landscap	07/27/07	3770	1670	SL	10.00	382	55	382
82 Heater - Breen House	01/09/07	3500	1723	SL	10.00	323	323	323
83 Overhead Door	07/11/07	4783	2152	SL	10.00	478	69	478
84 Site Excavation (He	08/20/07	49135	21418	SL	10.00	5039	731	5039
85 Site Improvements (06/21/07	75004	16876	SL	20.00	3750	544	3750
98 Dining Hall Improvm	02/25/08	943	357	SL	10.00	90	13	90
99 Cabins	12/31/08	56546	17341	SL	10.00	6032	875	6032
Awnings	12/31/08	1700	0	SL	7.00	243	35	243
101 Overhead Doors	12/31/08	8015	2458	SL	10.00	855	124	855
102 Vinyl Siding	12/31/08	2500	767	SL	10.00	267	39	267
118 Brick Oven Sink	07/31/09	4539	1101	SL	10.00	458	66	458
120 Creekside Electric	05/14/09	1458	386	SL	10.00	143	14	143
122 Kid Barn Deck	07/31/09	13993	3395	SL	10.00	1413	205	1413
123 Canvas Shed Electr	12/15/09	3378	720	SL	10.00	354	51	354
124 Kid Barn Improve	07/01/09	9988	2497	SL	10.00	999	97	999
132 Canvas Shed Electr	01/08/10	514	100	SL	10.00	49	7	49
4 Office Furniture	12/22/94	468	468	200DB	7.00	0		
5 Sports equipment	09/08/95	1260	1260	200DB	5.00	0		
6 2 Campers	01/01/98	1114	1114	SL	5.00	0		
7 Office Furniture	01/01/98	300	300	SL	5.00	0		
8 Kitchen Equipment	03/31/01	508	508	SL	7.00	0		
14 Kitchen Equipment	03/31/00	16386	16386	SL	7.00	0		
16 Trailer	10/01/01	1653	1653	SL	10.00	0		
17 Computer	09/30/01	1593	1593	SL	5.00	0		
18 Dell Computer	01/31/03	2421	2421	SL	3.00	0		
19 Big Printer	04/25/03	3562	3562	SL	3.00	0		
23 Donated Computer	10/30/03	900	900	SL	3.00	0		
25 Dell Power Edge Ser	03/12/04	1986	1986	SL	3.00	0		
26 Concrete Mixer	06/09/04	2100	1588	SL	10.00	205		205
27 Dell Server	07/28/04	1784	1784	SL	3.00	0		
28 Trailer	07/22/04	1000	744	SL	10.00	102	15	102
29 Yamaha Generator	10/19/04	2014	1463	SL	10.00	220	32	220
31 Bunk Beds	07/01/05	7737	7184	SL	7.00	553	80	553

Form 990-PF, Line 19
Allocated Depreciation

Continued

Description	Date Acquire	Cost or Basis	Prior Yr. Depr	Mthd	Life	Current Depr	Net Invest Income	Adjusted Net Income
32 Wood Chipper	07/25/05	1500	1500	SL	3.00	0		
34 Kitchen	07/01/05	9738	9738	SL	5.00	0		
62 Kitchen Equipment	07/20/06	649	649	SL	5.00	0		
63 Furniture	05/15/06	6781	6781	SL	5.00	0		
64 Water Heater - Bree	04/11/06	1228	1228	SL	5.00	0		
65 Tractor	06/20/06	6000	6000	SL	5.00	0		
66 Mower	06/29/06	4465	2456	SL	10.00	446		446
67 Bunk Beds	05/21/07	3766	1721	SL	10.00	372	54	372
68 Zero Radius Mower	06/12/07	4830	2208	SL	10.00	477		477
69 Ice Machine	08/20/07	1836	1632	SL	5.00	204	30	204
70 IMAC Computer	07/31/07	2835	2835	SL	3.00	0		
77 Playground	09/13/07	1500	1333	SL	5.00	167	24	167
86 Storage Shed	07/31/07	2838	1257	SL	10.00	287		287
88 Kitchen Equipment	02/01/08	7121	2750	SL	10.00	672	97	672
89 Kitchen Equipment	02/22/08	5000	1895	SL	10.00	478	69	478
90 Kitchen Equipment	03/04/08	1575	597	SL	10.00	150	22	150
91 Freezer	03/27/08	773	288	SL	10.00	75	11	75
92 Refrigerator	03/27/08	665	247	SL	10.00	64	9	64
93 Copier	06/23/08	995	697	SL	5.00	199		199
94 Kitchen Equipment	07/18/08	525	180	SL	10.00	53	8	53
95 2 Furnaces	09/14/08	4925	1652	SL	10.00	504	73	504
96 Phone Systems	10/20/08	1270	838	SL	5.00	288	42	288
97 Raft	12/31/08	1756	538	SL	10.00	187	27	187
103 Chairs	06/06/08	520	185	SL	10.00	52	8	52
119 Kitchen Bussing Sh	03/20/09	625	170	SL	10.00	61	9	61
121 Bathhouse Fans & C	03/20/09	2280	620	SL	10.00	221	32	221
129 Bunk Beds	06/03/09	2087	537	SL	10.00	207	30	207
133 John Deere Tractor	09/08/10	13374	3666	SL	5.00	2774		2774
134 Bunk Beds	11/09/10	3602	433	SL	10.00	373	54	373
104 Stone Platforms	04/12/08	3351	1246	SL	10.00	324	47	324
105 Electrical Work	04/17/08	1490	543	SL	10.00	146	21	146
106 Water System - Din	05/02/08	2265	825	SL	10.00	222	32	222
107 Water System - Bat	05/14/08	2265	825	SL	10.00	222	32	222
108 Landscaping	10/29/08	16473	5290	SL	10.00	1720	249	1720
109 Playground Slide	06/05/08	800	286	SL	10.00	79	11	79
110 Solar Panel Electr	06/26/08	6915	2420	SL	10.00	692	100	692
111 Tennis Courts	08/31/08	62537	10453	SL	20.00	3157	458	3157
112 Land Improvements	09/26/08	39500	6447	SL	20.00	2003	290	2003
113 Wheelchair Access	10/29/08	3500	1124	SL	10.00	366	53	366
114 Silo	12/31/08	3000	920	SL	10.00	320	46	320
115 Walking Path	12/31/08	3200	981	SL	10.00	341	49	341
116 Electrical Work	12/31/08	5800	1779	SL	10.00	619	90	619
117 Solar Trackers	12/31/08	9020	2766	SL	10.00	962	139	962
125 New Parking Area	05/29/09	2600	669	SL	10.00	257	37	257
126 Basketball Court	07/31/09	43939	10662	SL	10.00	4437	643	4437
127 Recreation Field	07/31/09	20000	4853	SL	10.00	2020	293	2020
128 Lounge/Library	06/30/09	6985	1746	SL	10.00	699	101	699
130 Pumphouse Pumps	07/19/09	2800	680	SL	10.00	283	41	283
131 Soundproofing	06/03/10	1858	292	SL	10.00	184	27	184
135 Kidville Sink	05/27/10	1650	260	SL	10.00	164	24	164
136 Heater	02/16/10	850	153	SL	10.00	82	12	82
137 Tennis Shed	07/23/10	4729	674	SL	10.00	477	69	477
140 Heater - commercia	06/06/11	1910	136	SL	7.00	273	40	273

Form 990-PF, Line 19
Allocated Depreciation

Continued

Description	Date Acquire	Cost or Basis	Prior Yr. Depr	Mthd	Life	Current Depr	Net Invest Income	Adjusted Net Income
141 Grill	06/06/11	2729	195	SL	7.00	390	57	390
142 Bunn tea/coffee br	07/08/11	828	59	SL	7.00	118	17	118
143 Chest freezer	07/21/11	731	52	SL	7.00	104	15	104
144 One door glass ref	08/13/11	1650	118	SL	7.00	236	34	236
145 Bunk beds & matre	02/15/11	11127	1113	SL	5.00	2225	324	2225
146 Furnace- Farmhouse	02/15/11	4200	210	SL	10.00	420		420
147 Eco-Lodge furniture	07/15/11	17542	1253	SL	7.00	2506	363	2506
148 Utility trailer	06/13/11	1771	177	SL	5.00	354		354
149 Golf cart	07/13/11	3500	350	SL	5.00	700	102	700
150 275 gallon tank	08/13/11	550	28	SL	10.00	55	8	55
151 95 3940 Ford Tractor	10/16/11	13500	964	SL	7.00	1929		1929
152 Water system expan	04/25/11	16306	544	SL	15.00	1087	158	1087
154 Eco-Lodge linens	07/15/11	11641	1164	SL	5.00	2328	338	2328
155 Firewood box	12/09/11	640	64	SL	5.00	128	19	128
156 Basin harbor chairs	09/22/11	2088	149	SL	7.00	298	43	298
158 Benches	09/22/11	1202	86	SL	7.00	172	25	172
159 Artwork	05/13/11	1107	79	SL	7.00	158	23	158
157 Kldbarn cubbies	09/22/11	2076	148	SL	7.00	297	43	297
160 Storage shed	03/13/12	71835		SL	20.00	1796		1796
161 Water heater	07/06/12	1585		SL	7.00	113	16	113
162 2 Sun tents	04/24/12	1448		SL	7.00	103	15	103

Total

28333 206542

Form 990-PF, Page 2, Part II, Line 10a

L-10a Stmt

Line 10a - Investments - US and State Government Obligations:	End of Year		End of Year	
	State and Local Obligations Book Value	State and Local Obligations FMV	US Government Obligations Book Value	US Government Obligations FMV
Schwab US Treas Money Fd			3,142.	3,142.

Total

3,142.3,142.

Form 990-PF, Page 2, Part II, Line 14

L-14 Stmt

Line 14b - Description of Land, Buildings, and Equipment	(a) Cost/Other Basis	(b) Accumulated Depreciation	(c) Book Value
Buildings	1,178,397.	721,735.	456,662.
Leasehold improvements	1,284,742.	442,826.	841,916.
Furniture & equipment	188,755.	108,918.	79,837.
Other	1,107.	237.	870.

Total

2,653,001.1,273,716.1,379,285.

Form 990-PF, Page 2, Part II, Line 22

Other Liab Stmt

Line 22 - Other Liabilities:	Beginning Year Book Value	Ending Year Book Value
Short term loan	4,458.	0.
Security deposits	0.	1,000.
Total	<u>4,458.</u>	<u>1,000.</u>

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print	Enter filer's identifying number, see instructions	
	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or
	Common Ground Center, Inc.	03-0343966
File by the extended due date for filing your return See instructions	Number, street, and room or suite number If a P O box, see instructions	Social security number (SSN)
	473 Tatro Road	
	City, town or post office, state, and ZIP code For a foreign address, see instructions	
	Starksboro VT 05487	

Enter the Return code for the return that this application is for (file a separate application for each return) **04**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of **Peg Kamens**
Telephone No **(802) 453-2592** FAX No
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- I request an additional 3-month extension of time until **Nov 15**, 20 **13**.
- For calendar year **2012**, or other tax year beginning , 20 , and ending , 20 .
- If the tax year entered in line 5 is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period
- State in detail why you need the extension **Additional time is required in order to compile all of the information necessary to prepare a complete and accurate tax return.**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	8a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b	\$	0.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	8c	\$	0.

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature **Peg Kamens** Title **CPA/AGENT** Date **August 1, 2013**
BAA FIFZ0502 01/21/13 Form 8868 (Rev 1-2013)

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

OMB No 1545-1709

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only ☐

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

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions		Employer identification number (EIN) or
	Common Ground Center, Inc.		03-0343966
	Number, street, and room or suite number. If a P.O. box, see instructions		Social security number (SSN)
	473 Tatro Road		
File by the due date for filing your return. See instructions	City, town or post office, state, and ZIP code. For a foreign address, see instructions		
	Starksboro VT 05487		

Enter the Return code for the return that this application is for (file a separate application for each return) ☐ 04

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ Peg Kamens

Telephone No. ▶ (802) 453-2592 FAX No. ▶ _____

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

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until Aug 15, 2013, to file the exempt organization return for the organization named above.

The extension is for the organization's return for:

- ▶ ☒ calendar year 2012 or
- ▶ ☐ tax year beginning _____, 20____, and ending _____, 20____.

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

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

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.