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

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OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning , 2014, 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 instructions) (802) 453-2592
City or town, state or province, country, and ZIP or foreign postal code Starksboro VT 05487		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply		D 1 Foreign organizations, check here <input type="checkbox"/>
<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity	2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
<input type="checkbox"/> Address change	<input type="checkbox"/> Name change	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input checked="" type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation		
<input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		
I Fair market value of all assets at end of year (from Part II, column (c), line 16) \$ 1,159,487.	J Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis)	

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)
REVENUE	1 Contributions, gifts, grants, etc. received (attach schedule)	136,147.			
	2 <input type="checkbox"/> If the foundn is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	46.	46.	46.	
	4 Dividends and interest from securities				
	5a Gross rents	118,484.	118,484.	118,484.	
	b Net rental income or (loss)	5,919.			
	6a Net gain or (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				
ADMINISTRATIVE AND OPERATING EXPENSES	10a Gross sales less returns and allowances	5,604.			
	b Less Cost of goods sold	6,318.			
	c Gross profit or (loss) (attach schedule) L-10 Stmt.	-714.		-714.	
	11 Other income (attach schedule)				
	See Line 11 Stmt	351,965.		351,965.	
	12 Total Add lines 1 through 11.	605,928.	118,530.	469,781.	
	13 Compensation of officers, directors, trustees, etc.	40,826.	3,692.	25,636.	3,371.
	14 Other employee salaries and wages	163,586.	9,338.	106,460.	14,666.
	15 Pension plans, employee benefits.	25,352.	722.	6,380.	912.
	16a Legal fees (attach schedule)				
	b Accounting fees (attach sch). L-16b Stmt.	23,338.	2,834.	10,252.	
c Other prof fees (attach sch). L-16c Stmt.	13,324.		345.	12,979.	
17 Interest					
18 Taxes (attach schedule)(see instrs) See Line 18 Stmt	32,592.	1,882.	21,206.	2,591.	
19 Depreciation (attach sch) and depletion L-19 Stmt.	209,279.	43,477.	208,588.		
20 Occupancy	60,811.	13,921.	33,388.	3,008.	
21 Travel, conferences, and meetings	7,853.		1,000.	564.	
22 Printing and publications	3,449.	57.	1,195.	201.	
23 Other expenses (attach schedule)					
See Line 23 Stmt	109,426.	17,067.	55,331.	19,246.	
24 Total operating and administrative expenses. Add lines 13 through 23	689,836.	92,990.	469,781.	57,538.	
25 Contributions, gifts, grants paid					
26 Total expenses and disbursements Add lines 24 and 25	689,836.	92,990.	469,781.	57,538.	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	-83,908.				
b Net investment income (if negative, enter -0-)		25,540.			
c Adjusted net income (if negative, enter -0-)			0.		

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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	163,279.	50,587.	50,587.
	2 Savings and temporary cash investments		80,046.	80,046.
	3 Accounts receivable			
	Less: allowance for doubtful accounts	300.	0.	0.
	4 Pledges receivable			
	Less: allowance for doubtful accounts			
	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	18,439.	29,530.	29,530.
	10a Investments — U S and state government obligations (attach schedule) L-10a. Stmt . .	3,142.	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 2,686,597.			
	Less: accumulated depreciation (attach schedule) L-14. Stmt . .	1,174,307.	996,182.	996,182.
	15 Other assets (describe)			
	16 Total assets (to be completed by all filers — see the instructions. Also, see page 1, item I).	1,359,467.	1,159,487.	1,159,487.
	17 Accounts payable and accrued expenses	3,291.	7,285.	
	18 Grants payable			
FUND ASSETS	19 Deferred revenue	70,073.	44,686.	
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)	169,143.	88,749.	
	22 Other liabilities (describe)			
	23 Total liabilities (add lines 17 through 22)	242,507.	140,720.	
	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. <input checked="" type="checkbox"/>			
	24 Unrestricted	1,116,960.	1,018,767.	
LIABILITIES	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, bldg, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see instructions)	1,116,960.	1,018,767.	
NET ASSETS	31 Total liabilities and net assets/fund balances (see instructions)	1,359,467.	1,159,487.	

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	1,116,960.
2	Enter amount from Part I, line 27a	2	-83,908.
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	1,033,052.
5	Decreases not included in line 2 (itemize) <u>Prior period adjustment</u>	5	14,285.
6	Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	1,018,767.

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))
2013	13,838.	128,712.	0.107511
2012	354,063.	55,954.	6.327751
2011	416,801.	17,618.	23.657680
2010	404,044.	18,383.	21.979220
2009			

2 Total of line 1, column (d) 2 52.072162

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 13.018041

4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5. 4 188,396.

5 Multiply line 4 by line 3 5 2,452,547.

6 Enter 1% of net investment income (1% of Part I, line 27b) 6 255.

7 Add lines 5 and 6. 7 2,452,802.

8 Enter qualifying distributions from Part XII, line 4 8 57,538.

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	
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 2014 estimated tax pmts and 2013 overpayment credited to 2014	6 a		0.
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		
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 2015 estimated tax	0.	Refunded	11

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 Instructions for the 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 2014 or the taxable year beginning in 2014 (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 VII-A 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?	13	X	
Website address <u>www.cgcvt.org</u>				
14	The books are in care of <u>Nancy Mazur</u> Telephone no <u>(802) 453-2592</u>			
	Located at <u>473 Tatro 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	15		
16	At any time during calendar year 2014, 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	Yes	No
	See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly TD F 90-22.1) If 'Yes,' enter the name of the foreign country			X

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		
1 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)?	1 b	X
	Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>		
1 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 2014?	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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? <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>		
2 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		
3 b	If 'Yes,' did it have excess business holdings in 2014 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 2014)	3 b	
4 a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	X
4 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 2014?	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 4945(d)(4)(A)? (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 ☐**5 b****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? ☐ Yes ☒ No

If 'Yes' to 6b, file Form 8870

6 b

X

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? ☐ Yes ☒ No**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
Rhoen Pruesse Adams 473 Tatro Road Starksboro VT 05487	President 2.00	0.	0.	0.
Charles Goodnight 473 Tatro Road Starksboro VT 05487	Vice President 0.50	0.	0.	0.
Dan Liebman 473 Tatro Road Starksboro VT 05487	Treasurer 2.00	0.	0.	0.
See Information about Officers, Directors, Trustees, Etc				
		40,826.	5,965.	2,000.

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 The Center operated four weeks of its family Camp Common Ground, 300+ participants; Camp Kaleidoscope for 60 kids on the autism spectrum; Womens & Mens Weekends; and a LGBTQ youth camp.	51,788.
2 The Center created customized educational opportunities for local schools and nonprofit organizations.	5,750.
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	3,142.
b	Average of monthly cash balances	1 b	188,123.
c	Fair market value of all other assets (see instructions)	1 c	
d	Total (add lines 1a, b, and c)	1 d	191,265.
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	191,265.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	2,869.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	188,396.
6	Minimum investment return. Enter 5% of line 5	6	9,420.

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 2014 from Part VI, line 5	2 a	
b	Income tax for 2014 (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	57,538.
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	57,538.
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	57,538.

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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only				
b Total for prior years 20 __, 20 __, 20 __				
3 Excess distributions carryover, if any, to 2014				
a From 2009				
b From 2010				
c From 2011				
d From 2012				
e From 2013				
f Total of lines 3a through e				
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ _____				
a Applied to 2013, 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 2014 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2014 (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				
b Prior years' undistributed income Subtract line 4b from line 2b				
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				
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount — see instructions				
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required — see instructions)				
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2010				
b Excess from 2011				
c Excess from 2012				
d Excess from 2013				
e Excess from 2014				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling.

b Check box to indicate whether the foundation is a private operating foundation described in section ☒ 4942(j)(3) or ☐ 4942(j)(5)

	Prior 3 years				(e) Total
	(a) 2014	(b) 2013	(c) 2012	(d) 2011	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	0.	0.	0.	0.	N/A
b 85% of line 2a	0.	0.	0.	0.	N/A
c Qualifying distributions from Part XII, line 4 for each year listed	57,538.	13,838.	354,063.	416,801.	842,240.
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	57,538.	13,838.	354,063.	416,801.	842,240.
3 Complete 3a, b, or c for the alternative test relied upon					
a 'Assets' alternative test — enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b 'Endowment' alternative test — enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed	6,280.	4,291.	1,865.	587.	13,023.
c 'Support' alternative test — enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income				1.	1.

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year — see instructions.)**1 Information Regarding Foundation Managers:**

- a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

James Mendell and Peg Kamens

- b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

- a** The name, address, and telephone number or e-mail address of the person to whom applications should be addressed

- b** The form in which applications should be submitted and information and materials they should include.

- c** Any submission deadlines

- d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

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

Recipient Name and address (home or business)	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
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>					242,460.
b <u>Facilities rental</u>	721000	109,256.			
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies . .					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	46.	
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	118,484.	
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory . . .					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory			3	-714.	
11 Other revenue					
a <u>Miscellaneous income</u>			1	249.	
b _____					
c _____					
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e)		109,256.		118,065.	242,460.
13 Total. Add line 12, columns (b), (d), and (e)				13	469,781.

(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

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

OMB No 1545-0047

2014

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, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

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

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

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that 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 its Form 990-PF, Part I, line 2, 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, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

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	James Mendell and Peg Kamens 159 Lost Road Williston VT 05495	\$ 86,957.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
2	Mendell Family Fund 280 Park Ave New York NY 10017	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
3	Vermont Community Foundation PO Box 30 Middlebury VT 05753	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

OMB No 1545-0172

2014Department of the Treasury
Internal Revenue Service

(99)

► **Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.**Attachment
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 2013 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 2015. 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 2014	17	207,275.
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		<input type="checkbox"/>

Section B — Assets Placed in Service During 2014 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		1,199.	5.0 yrs	HY	S/L	120.
c 7-year property		23,227.	7.0 yrs	HY	S/L	1,659.
d 10-year property						
e 15-year property		6,730.	15.0 yrs	HY	S/L	225.
f 20-year property						
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 2014 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	209,279.
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	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDI20812 06/24/14

Form **4562** (2014)

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, 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? <input type="checkbox"/> Yes <input type="checkbox"/> No									24 b If 'Yes,' is the evidence written? <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 2014 tax year (see instructions)					
43 Amortization of costs that began before your 2014 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

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	242,460.		242,460.
Facility rental	109,256.		109,256.
Miscellaneous income	249.		249.
Total	351,965.		351,965.

Form 990-PF, Page 1, Part I, Line 18

Line 18 Stmt

Taxes	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Excise tax	511.			
Income taxes	3,835.		3,008.	
Payroll taxes	28,246.	1,882.	18,198.	2,591.
Total	32,592.	1,882.	21,206.	2,591.

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	8,378.	65.	633.	90.
Marketing & promotion	14,096.	272.	2,904.	314.
Office expenses	23,745.	2,630.	8,121.	968.
Supplies	63,207.	14,100.	43,673.	17,874.
Total	109,426.	17,067.	55,331.	19,246.

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"/> Patricia Mahoney 473 Tatro Road Starksboro VT 05487	Director 0.50	0.	0.	0.
Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> Scott Meyers 473 Tatro Road Starksboro VT 05487	Director 0.50	0.	0.	0.
Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> Heidi Shapiro 473 Tatro Road Starksboro VT 05487	Director 0.50	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"/> 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"/> Linden Higgins 473 Tatro Road Starksboro VT 05487	Director 0.50	0.	0.	0.
Person.. <input checked="" type="checkbox"/> Business . <input type="checkbox"/> Connor Timmons 473 Tatro Road Starksboro VT 05487	Ex. Director 40.00	40,826.	5,965.	2,000.

Total

40,826. 5,965. 2,000.

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	5,604.	6,318.	-714.
Total	5,604.	6,318.	-714.

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
Mazur Business Consulting	Bookkeeping	9,170.		4,585.	
Wallace W. Tapia, PC	Accounting & tax	14,168.	2,834.	5,667.	
Total		23,338.	2,834.	10,252.	

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
National Background Investigation	Background checks	345.		345.	
Dorman, Chris	Musician	250.			250.
Jer Kulu Dance & Drum Theater	Musicians	300.			300.
Allen, Lausanne	Dance instructor	650.			650.
Monkres, Andrew	Musicians	250.			250.
Osmun, Tirzha	Bartender	72.			72.
Sutherland, Pete	Musician	250.			250.
Rem Productions	Camp K Directors	11,000.			11,000.
Sambatucada	Dance instructor	207.			207.
Total		<u>13,324.</u>		<u>345.</u>	<u>12,979.</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	691945	SL	10.00	81405	17909	81405
35 Straw bale cabin	07/01/05	12432	10567	SL	10.00	1243	273	1243
36 Art Barn improvements	07/01/05	2618	2226	SL	10.00	261	57	261
37 Bathhouse	07/01/05	1321	1123	SL	10.00	132	29	132
38 Kid Barn improvements	07/01/05	2148	1826	SL	10.00	215	47	215
39 Main house improvements	07/01/05	10255	8717	SL	10.00	1025	103	1025
40 Trails	07/01/05	6069	5159	SL	10.00	607	134	607
41 Septic improvements	07/01/05	149752	50915	SL	25.00	5990	1318	5990
43 Design Work - Arro	09/12/06	109065	32099	SL	25.00	4398	968	4398
44 Landscaping	11/28/06	5204	3805	SL	10.00	560	123	560
45 Forest management	06/16/06	1973	1479	SL	10.00	198	44	198
46 Sewer improvements	06/30/06	1323	992	SL	10.00	132	29	132
47 Architectural Services	10/18/06	29212	10562	SL	20.00	1492		1492
48 Construction management	09/01/06	5266	1939	SL	20.00	266		266
49 Permits	12/07/06	2701	969	SL	20.00	139		139
50 Site Improvements - Arro	08/27/06	119120	43869	SL	20.00	6020	1324	6020
51 Bridge	03/02/06	989	757	SL	10.00	93	20	93
52 Trailer	06/08/06	1125	1125	SL	5.00	0		
53 Tent Platforms	08/27/06	1805	1340	SL	10.00	186	41	186
54 Trees	11/08/06	1272	460	SL	20.00	65	14	65
55 Outdoor Bread Oven	10/12/06	7053	5209	SL	10.00	738	162	738
56 Kid Barn	06/08/06	34003	12865	SL	20.00	1691	372	1691
57 Dry Hydrant	07/31/06	4105	3064	SL	10.00	416	92	416
58 Art Barn	06/08/06	155486	58830	SL	20.00	7732	1701	7732
59 2006 Cabins	09/11/06	66895	24637	SL	20.00	3381	744	3381
60 Straw Bale Cabin	08/01/06	2576	1922	SL	10.00	262	58	262
61 Straw Bale Cabin	08/01/06	1591	1187	SL	10.00	162	36	162
71 Straw Bale Cabin	06/11/07	3577	2341	SL	10.00	353	78	353
72 Butterfly Cabin	07/09/07	5743	3732	SL	10.00	575	127	575
73 Composting Toilet	09/14/07	3707	2376	SL	10.00	380	84	380
74 Dining Hall Covered Deck	10/23/07	50990	32228	SL	10.00	5361	1179	5361

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
75 Dining Hall Bathroom	05/09/07	17715	11674	SL	10.00	1726	380	1726
76 Hay Barn	10/23/07	188426	58670	SL	20.00	9612	2115	9612
78 Kid Barn	06/01/07	6082	3980	SL	10.00	601	132	601
79 Improvements (T. Perry)	06/28/07	25012	16257	SL	10.00	2501	550	2501
80 Stone Work	08/31/07	7726	4952	SL	10.00	793	174	793
81 Trees and Landscaping	07/27/07	3770	2434	SL	10.00	382	84	382
82 Heater - Breen House	01/09/07	3500	2369	SL	10.00	323	323	323
83 Overhead Door	07/11/07	4783	3108	SL	10.00	479	105	479
84 Site Excavation (Hendee)	08/20/07	49135	31497	SL	10.00	5039	1109	5039
85 Site Improvements (Hendee)	06/21/07	75004	24376	SL	20.00	3750	825	3750
98 Dining Hall Improvements	02/25/08	943	537	SL	10.00	90	20	90
99 Cabins	12/31/08	56546	29404	SL	10.00	6032	1327	6032
Awnings	12/31/12	1700	467	SL	7.00	224	49	224
101 Overhead Doors	12/31/08	8015	4168	SL	10.00	855	188	855
102 Vinyl Siding	12/31/08	2500	1301	SL	10.00	266	59	266
118 Brick Oven Sink	07/31/09	4539	2017	SL	10.00	459	101	459
120 Creekside Electrical	05/14/09	1458	672	SL	10.00	143	31	143
122 Kid Barn Deck	07/31/09	13993	6221	SL	10.00	1413	311	1413
123 Canvas Shed Electricity	12/15/09	3378	1428	SL	10.00	355		
124 Kid Barn Improvements	07/01/09	9988	4495	SL	10.00	999	220	999
132 Canvas Shed Electricity	01/08/10	514	198	SL	10.00	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		
18 Dell Computer	01/31/03	2421	2421	SL	3.00	0		
19 Big Printer	04/25/03	3562	3562	SL	3.00	0		
25 Dell Power Edge Server	03/12/04	1986	1986	SL	3.00	0		
26 Concrete Mixer	06/09/04	2100	1998	SL	10.00	102		102
27 Dell Server	07/28/04	1784	1784	SL	3.00	0		
28 Trailer	07/22/04	1000	949	SL	10.00	51	11	51
29 Yamaha Generator	10/19/04	2014	1904	SL	10.00	110	24	110
31 Bunk Beds	07/01/05	7737	7737	SL	7.00	0		
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 - Breen House	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	3349	SL	10.00	446		446
67 Bunk Beds	05/21/07	3766	2465	SL	10.00	372	82	372
68 Zero Radius Mower	06/12/07	4830	3162	SL	10.00	477		477
69 Ice Machine	08/20/07	1836	1836	SL	5.00	0		
70 IMAC Computer	07/31/07	2835	2835	SL	3.00	0		
77 Playground	09/13/07	1500	1500	SL	5.00	0		
86 Storage Shed	07/31/07	2838	1832	SL	10.00	287		
88 Kitchen Equipment	02/01/08	7121	4095	SL	10.00	672	148	672
89 Kitchen Equipment	02/22/08	5000	2851	SL	10.00	478	105	478

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
90 Kitchen Equipment	03/04/08	1575	898	SL	10.00	150	33	150
91 Freezer	03/27/08	773	438	SL	10.00	74	16	74
92 Refrigerator	03/27/08	665	375	SL	10.00	64	14	64
93 Copier	06/23/08	995	995	SL	5.00	0		
94 Kitchen Equipment	07/18/08	525	286	SL	10.00	53	12	53
95 2 Furnaces	09/14/08	4925	2659	SL	10.00	504	111	504
96 Phone Systems	10/20/08	1270	1270	SL	5.00	0		
97 Raft	12/31/08	1756	912	SL	10.00	188	41	188
103 Chairs	06/06/08	520	288	SL	10.00	52	11	52
119 Kitchen Bussing Shelf	03/20/09	625	292	SL	10.00	61	13	61
121 Bathhouse Fans & Curtain	03/20/09	2280	1062	SL	10.00	221	49	221
129 Bunk Beds	06/03/09	2087	951	SL	10.00	207	46	207
133 John Deere Tractor	09/08/10	13374	9214	SL	5.00	2773		2773
134 Bunk Beds	11/09/10	3602	1179	SL	10.00	373	82	373
104 Stone Platforms	04/12/08	3351	1894	SL	10.00	324	71	324
105 Electrical Work	04/17/08	1490	835	SL	10.00	146	32	146
106 Water System - Dining Hall	05/02/08	2265	1268	SL	10.00	222	49	222
107 Water System - Bath House	05/14/08	2265	1268	SL	10.00	222	49	222
108 Landscaping	10/29/08	16473	8731	SL	10.00	1720	378	1720
109 Playground Slide	06/05/08	800	444	SL	10.00	79	17	79
110 Solar Panel Electrical	06/26/08	6915	3803	SL	10.00	692	152	692
111 Tennis Courts	08/31/08	62537	16767	SL	20.00	3157	695	3157
112 Land Improvements	09/26/08	39500	10453	SL	20.00	2003	441	2003
113 Wheelchair Access - Pond	10/29/08	3500	1855	SL	10.00	366	81	366
114 Silo	12/31/08	3000	1560	SL	10.00	320	70	320
115 Walking Path	12/31/08	3200	1663	SL	10.00	342	75	342
116 Electrical Work	12/31/08	5800	3017	SL	10.00	618	136	618
117 Solar Trackers	12/31/08	9020	4690	SL	10.00	962	212	962
125 New Parking Area	05/29/09	2600	1184	SL	10.00	257	57	257
126 Basketball Court	07/31/09	43939	19536	SL	10.00	4437	976	4437
127 Recreation Field	07/31/09	20000	8893	SL	10.00	2019	444	2019
128 Lounge/Library	06/30/09	6985	3143	SL	10.00	699	154	699
130 Pumphouse Pumps	07/19/09	2800	1246	SL	10.00	283	62	283
131 Soundproofing	06/03/10	1858	660	SL	10.00	184	40	184
135 Kidville Sink	05/27/10	1650	587	SL	10.00	164	36	164
136 Heater	02/16/10	850	317	SL	10.00	82	18	82
137 Tennis Shed	07/23/10	4729	1628	SL	10.00	477	105	477
140 Heater - commercial kitchen	06/06/11	1910	682	SL	7.00	273	60	273
141 Grill	06/06/11	2729	975	SL	7.00	390	86	390
142 Bunn tea/coffee brewer	07/08/11	828	295	SL	7.00	118	26	118
143 Chest freezer	07/21/11	731	261	SL	7.00	104	23	104
144 One door glass refrigerator	08/13/11	1650	590	SL	7.00	236	52	236
145 Bunk beds & mattresses	02/15/11	11127	5563	SL	5.00	2226	490	2226
146 Furnace- Farmhouse	02/15/11	4200	1050	SL	10.00	420	42	420
147 Eco-Lodge furniture	07/15/11	17542	6265	SL	7.00	2506	551	2506
148 Utility trailer	06/13/11	1771	885	SL	5.00	354		354
149 Golf cart	07/13/11	3500	1750	SL	5.00	700	154	700
150 275 gallon tank	08/13/11	550	138	SL	10.00	55	12	55
151 95 3940 Ford Tractor	10/16/11	13500	4822	SL	7.00	1928		1928
152 Water system expansion	04/25/11	16306	2718	SL	15.00	1087	239	1087
154 Eco-Lodge linens	07/15/11	11641	5820	SL	5.00	2328	512	2328

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
155 Firewood box	12/09/11	640	320	SL	5.00	128	28	128
156 Basin harbor chairs	09/22/11	2088	745	SL	7.00	298	66	298
158 Benches	09/22/11	1202	430	SL	7.00	172	38	172
159 Artwork	05/13/11	1107	395	SL	7.00	158	35	158
157 Kidbarn cubbies	09/22/11	2076	742	SL	7.00	296	65	296
160 Storage shed	03/13/12	71835	5388	SL	20.00	3592		3592
161 Water heater	07/06/12	1585	339	SL	7.00	227	50	227
162 2 Sun tents	04/24/12	1448	310	SL	7.00	207	46	207
163 Breen House: porch curtains	10/24/13	1690	42	SL	5.00	338	338	338
164 Curb stop for Kid Barn water se	10/31/13	750	9	SL	10.00	75	17	75
165 Sound system	05/03/14	535		SL	7.00	38	8	38
166 Pressure washer	05/05/14	599		SL	7.00	43		43
167 mattresses & sofa	05/31/14	2333		SL	7.00	167	37	167
168 2004 Kubota RTV500 tractor	06/20/14	8000		SL	7.00	571		571
169 Defibrillator	06/20/14	1199		SL	5.00	120	26	120
170 Ping pong table	08/12/14	550		SL	7.00	39	9	39
171 Paddleboard & paddle	09/12/14	723		SL	7.00	52	11	52
172 Tractor engine rebuild	10/07/14	8411		SL	7.00	601		601
173 Beaver Pond crossing culvert	12/16/14	1580		SL	15.00	53	12	53
174 Breen House culvert	12/16/14	2150		SL	15.00	72	72	72
175 recondition tennis courts	04/30/14	3000		SL	15.00	100	22	100
176 Blinds	05/29/14	2076		SL	7.00	148	33	148

Total

43477 208588

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			<u>3,142.</u>	<u>3,142.</u>

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.	938,699.	239,698.
Leasehold improvements	1,292,222.	605,421.	686,801.
Furniture & equipment	214,871.	145,742.	69,129.
Other	1,107.	553.	554.

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

Continued

L-14 Stmt

Line 14b - Description of Land, Buildings, and Equipment	(a) Cost/Other Basis	(b) Accumulated Depreciation	(c) Book Value
Total	<u>2,686,597.</u>	<u>1,690,415.</u>	<u>996,182.</u>

Supporting Statement of:

Form 990-PF, p2/Line 17(b)

Description	Amount
Accounts payable	-508.
Credit cards payable	3,064.
Security deposit	1,000.
Payroll liabilities	3,218.
Accrued federal excise tax	511.
Total	<u>7,285.</u>