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

OMB No 1545-0052

2015

Department of the Treasury  
Internal Revenue Service

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Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

Open to Public Inspection

For calendar year 2015, or tax year beginning , 2015, and ending

Name of foundation

Common Ground Center, Inc.

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

473 Tatso Road

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

Starksboro

VT 05487

G Check all that apply

Initial return

Initial return of a former public charity

Final return

Amended return

Address change

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)

\$ 973,436.

J Accounting method

☐ Cash☒ Accrual☐ Other (specify)

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

A Employer identification number

03-0343966

B Telephone number (see instructions)

(802) 453-2592

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 (attach schedule)

131,877.

2 ☐ If the foundation is not required to attach Sch B

3 Interest on savings and temporary cash investments

79.

79.

79.

4 Dividends and interest from securities

5a Gross rents

105,071.

105,071.

105,071.

5b Net rental income or (loss)

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

6b Gross sales (net of all assets on line 10)

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

2,859.

b Less Cost of goods sold

2,460.

c Gross profit or (loss) (attach schedule) L-10 Stmt

399.

399.

11 Other income (attach schedule)

See Line 11 Stmt

293,560.

293,560.

12 Total Add lines 1 through 11

530,986.

105,150.

399,109.

13 Compensation of officers, directors, trustees, etc.

48,006.

3,157.

16,590.

21,141.

14 Other employee salaries and wages

179,850.

5,264.

61,920.

75,104.

15 Pension plans, employee benefits

61,993.

1,805.

22,241.

21,213.

16a Legal fees (attach schedule)

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

16,952.

1,182.

9,067.

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

14,928.

432.

792.

14,136.

17 Interest

18 Taxes (attach schedule)(see instrs) See Line 18 Stmt

9,371.

3,196.

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

168,739.

33,792.

168,048.

20 Occupancy

53,479.

11,745.

19,389.

26,633.

21 Travel, conferences, and meetings

7,095.

1,641.

1,119.

22 Printing and publications

3,283.

1,641.

23 Other expenses (attach schedule)

See Line 23 Stmt

105,834.

15,723.

23,185.

44,746.

24 Total operating and administrative expenses Add lines 13 through 23

669,530.

73,100.

326,069.

204,092.

25 Contributions, gifts, grants paid

26 Total expenses and disbursements Add lines 24 and 25

669,530.

73,100.

326,069.

204,092.

27 Subtract line 26 from line 12

a Excess of revenue over expenses and disbursements

-138,544.

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

32,050.

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

73,040.

1 626

**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
<b>A S S E T S</b>	1 Cash — non-interest-bearing . . . . .	50,587.	60,333.	60,333.
	2 Savings and temporary cash investments . . . . .	80,046.	56,125.	56,125.
	3 Accounts receivable . . . . . ▶ 844.			
	Less: allowance for doubtful accounts ▶ 0.	0.	844.	844.
	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 . . . . .	29,530.	7,728.	7,728.
	10 a 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) . . . . .			
<b>L I A B I L I T I E S</b>	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 ▶ 2,704,418.			
	Less: accumulated depreciation (attach schedule) . . . L-14. Stmt . ▶ 1,859,154.	996,182.	845,264.	845,264.
	15 Other assets (describe ▶ )			
	16 <b>Total assets</b> (to be completed by all filers — see the instructions. Also, see page 1, item I). . . . .	1,159,487.	973,436.	973,436.
	17 Accounts payable and accrued expenses . . . . .	7,285.	10,848.	
	18 Grants payable . . . . .			
<b>N E T A S S E T S  F U N D B A L A N C E S</b>	19 Deferred revenue . . . . .	44,686.	82,365.	
	20 Loans from officers, directors, trustees, & other disqualified persons . . . . .			
	21 Mortgages and other notes payable (attach schedule) . . . . .	88,749.		
	22 Other liabilities (describe ▶ )			
	23 <b>Total liabilities</b> (add lines 17 through 22) . . . . .	140,720.	93,213.	
	<b>Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.</b> <input checked="" type="checkbox"/> X			
	24 Unrestricted . . . . .	1,018,767.	880,223.	
	25 Temporarily restricted . . . . .			
	26 Permanently restricted . . . . .			
	<b>Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.</b> <input type="checkbox"/>			
<b>F U N D B A L A N C E S</b>	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 <b>Total net assets or fund balances</b> (see instructions) . . . . .	1,018,767.	880,223.	
	31 <b>Total liabilities and net assets/fund balances</b> (see instructions) . . . . .	1,159,487.	973,436.	

**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	1,018,767.
2 Enter amount from Part I, line 27a . . . . .	2	-138,544.
3 Other increases not included in line 2 (itemize) . . . . . ▶	3	
4 Add lines 1, 2, and 3 . . . . .	4	880,223.
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	880,223.

**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 (mo., day, yr.)	(d) Date sold (mo., day, yr.)
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) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			

  

2 Capital gain net income or (net capital loss) . . . . .	<div style="border: 1px solid black; padding: 2px;">           If gain, also enter in Part I, line 7            If (loss), enter -0- in Part I, line 7         </div>	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 . . . . .	<div style="border: 1px solid black; padding: 2px;">           If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0-            in Part I, line 8         </div>	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.

(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 (col. (b) divided by col. (c))
2014	57,538.	188,396.	0.305410
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

  

2 Total of line 1, column (d) . . . . .	2	52.377572
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	10.475514
4 Enter the net value of noncharitable-use assets for 2015 from Part X, line 5 . . . . .	4	141,713.
5 Multiply line 4 by line 3 . . . . .	5	1,484,517.
6 Enter 1% of net investment income (1% of Part I, line 27b) . . . . .	6	321.
7 Add lines 5 and 6 . . . . .	7	1,484,838.
8 Enter qualifying distributions from Part XII, line 4 . . . . .	8	204,092.

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, col (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 2015 estimated tax pmts and 2014 overpayment credited to 2015	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 2016 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, col (c), and Part XIV	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 2015 or the taxable year beginning in 2015 (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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Form 990-PF (2015)

**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>Elizia Meskill</u> Telephone no <u>(802) 453-2592</u>			
Located at <u>473 Tatro Road</u> <u>Starksboro</u> <u>VT</u> 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 2015, 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. 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 checked="" type="checkbox"/> Yes	<input 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)?	1 b	X
Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>		
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 2015?	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 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015?	<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 <b>not</b> 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 2015 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 2015)	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
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 2015?	4 b	X

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Form 990-PF (2015)

**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 ☐**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

**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?**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 Tatrow Road Starksboro VT 05487	President 2.00	0.	0.	0.
Charles Goodnight 473 Tatrow Road Starksboro VT 05487	Vice President 0.50	0.	0.	0.
Dan Liebman 473 Tatrow Road Starksboro VT 05487	Treasurer 2.00	0.	0.	0.
See Information about Officers, Directors, Trustees, Etc.				
		44,462.	14,070.	12,000.

**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, with 412 participants; Camp Kaleidoscope, our Autism program, launched a pilot program for teens; Women's & Men's Weekends continue to be popular.	204,092.
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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Form 990-PF (2015)



**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 140,729.
c	Fair market value of all other assets (see instructions)	1 c
d	Total (add lines 1a, b, and c)	1 d 143,871.
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	3 143,871.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4 2,158.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5 141,713.
6	Minimum investment return. Enter 5% of line 5.	6 7,086.

**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
2a	Tax on investment income for 2015 from Part VI, line 5	2 a
b	Income tax for 2015 (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 204,092.
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.	4 204,092.
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.	6 204,092.

**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.

BAA

Form 990-PF (2015)

**Part XIII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2014	(c) 2014	(d) 2015
<b>1</b> Distributable amount for 2015 from Part XI, line 7 . . . . .				
<b>2</b> Undistributed income, if any, as of the end of 2015				
<b>a</b> Enter amount for 2014 only . . . . .				
<b>b</b> Total for prior years 20 __, 20 __, 20 __				
<b>3</b> Excess distributions carryover, if any, to 2015				
<b>a</b> From 2010 . . . . .				
<b>b</b> From 2011 . . . . .				
<b>c</b> From 2012 . . . . .				
<b>d</b> From 2013 . . . . .				
<b>e</b> From 2014 . . . . .				
<b>f</b> Total of lines 3a through e . . . . .				
<b>4</b> Qualifying distributions for 2015 from Part XII, line 4 ▶ \$ _____				
<b>a</b> Applied to 2014, but not more than line 2a . . . . .				
<b>b</b> Applied to undistributed income of prior years (Election required — see instructions) . . . . .				
<b>c</b> Treated as distributions out of corpus (Election required — see instructions) . . . . .				
<b>d</b> Applied to 2015 distributable amount . . . . .				
<b>e</b> Remaining amount distributed out of corpus . . . . .				
<b>5</b> Excess distributions carryover applied to 2015 (If an amount appears in column (d), the same amount must be shown in column (a) )				
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5 . . . . .				
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b . . . . .				
<b>c</b> 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 . . . . .				
<b>d</b> Subtract line 6c from line 6b. Taxable amount — see instructions . . . . .				
<b>e</b> Undistributed income for 2014 Subtract line 4a from line 2a Taxable amount — see instructions . . . . .				
<b>f</b> Undistributed income for 2015 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2016 . . . . .				0.
<b>7</b> 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) . . . . .				
<b>8</b> Excess distributions carryover from 2010 not applied on line 5 or line 7 (see instructions) . . . . .				
<b>9</b> Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a . . . . .				
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2011 . . . . .				
<b>b</b> Excess from 2012 . . . . .				
<b>c</b> Excess from 2013 . . . . .				
<b>d</b> Excess from 2014 . . . . .				
<b>e</b> Excess from 2015 . . . . .				

BAA

Form 990-PF (2015)

**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 2015, 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)

**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 . . . . .

Tax year	Prior 3 years			(e) Total
(a) 2015	(b) 2014	(c) 2013	(d) 2012	
0.	0.	0.	0.	N/A

**b** 85% of line 2a . . . . .

0.	0.	0.	0.	N/A
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**c** Qualifying distributions from Part XII, line 4 for each year listed . . . . .

204,092.	57,538.	13,838.	354,063.	629,531.
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**d** Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .

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**e** Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c . . . . .

204,092.	57,538.	13,838.	354,063.	629,531.
----------	---------	---------	----------	----------

**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 . . . . .

4,724.	6,280.	4,291.	1,865.	17,160.
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**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 . . . . .


**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	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)				
<b>a</b> Paid during the year				
Total . . . . . ▶				<b>3 a</b>
<b>b</b> Approved for future payment				
Total . . . . . ▶				<b>3 b</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		
<b>1</b> Program service revenue						
a <u>Camp fees</u>						193,798.
b <u>Facilities rental</u>	721000	99,762.				
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	79.		
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	105,071.		
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			399.
11 Other revenue						
a						
b						
c						
d						
e						
12 Subtotal. Add columns (b), (d), and (e) . . . . .		99,762.		105,150.		194,197.
13 <b>Total.</b> Add line 12, columns (b), (d), and (e) . . . . .					13	399,109.

(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](http://www.irs.gov/form990).

OMB No 1545-0047

**2015**

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) (2015)**

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	\$ 83,934.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Thomas and Andrea Mendell 911 Park Avenue #12B New York NY 10075	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Mendell Family Fund 640 5th Ave, 17th Floor New York NY 10019	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	Vermont Community Foundation 1 Court Street Middlebury VT 05753	\$ 5,400.	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.)



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**Additional Information**

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Form 990-PF, Part VI - Excise Tax Payable

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Common Ground Center, Inc. is currently undergoing a 60-month termination of its private foundation status, pursuant to IRC Section 507(b), with the acquiescence of the Internal Revenue Service and has elected to defer the payment of any potential Excise Tax on its investment income under IRC Section 4940. The 60-month Termination Period will end on December 31, 2018.

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## 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	193,798.		193,798.
Facility rental	99,762.		99,762.
<b>Total</b>	<b>293,560.</b>		<b>293,560.</b>

## 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	641.			
Income taxes	8,730.		3,196.	
<b>Total</b>	<b>9,371.</b>		<b>3,196.</b>	

## 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	7,453.		3,727.	
Marketing & promotion	15,443.	250.	2,391.	1,225.
Office expenses	22,367.	50.	576.	276.
Supplies	60,571.	15,423.	16,491.	43,245.
<b>Total</b>	<b>105,834.</b>	<b>15,723.</b>	<b>23,185.</b>	<b>44,746.</b>

## 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 Meyer 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.
Person.. <input checked="" type="checkbox"/> Business . <input type="checkbox"/> Linden Higgins 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"/> Connor Timmons 473 Tatro Road Starksboro VT 05487	Ex. Director 40.00	44,462.	14,070.	12,000.

Total

44,462.      14,070.      12,000.

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	2,859.	2,460.	399.
Total	2,859.	2,460.	399.

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	11,043.		5,521.	
Wallace W. Tapia, PC	Accounting & tax	5,909.	1,182.	3,546.	
Total		16,952.	1,182.	9,067.	

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	360.		360.	
Tessa Holmes	Catering	540.	432.	432.	108.
Paul Brown	Instructor	210.			210.
Lausanne Allen	Dance instructor	400.			400.
Swing Peepers	Music & story telling	300.			300.

Form 990-PF, Page 1, Part I

Continued

**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
Matt Witten	Instructor	250.			250.
Root 7	Musicians	100.			100.
Rem Productions	Camp K Directors	12,000.			12,000.
Kate Hartley	Instructor	768.			768.
<b>Total</b>		<b>14,928.</b>	<b>432.</b>	<b>792.</b>	<b>14,136.</b>

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	773350	SL	10.00	40703	8955	40703
35 Straw bale cabin	07/01/05	12432	11810	SL	10.00	622	137	622
36 Art Barn improvements	07/01/05	2618	2487	SL	10.00	131	29	131
37 Bathhouse	07/01/05	1321	1255	SL	10.00	66	15	66
38 Kid Barn improvements	07/01/05	2148	2041	SL	10.00	107	24	107
39 Main house improvements	07/01/05	10255	9742	SL	10.00	513	113	513
40 Trails	07/01/05	6069	5766	SL	10.00	303	67	303
41 Septic improvements	07/01/05	149752	56905	SL	25.00	5990	1318	5990
43 Design Work - Arro	09/12/06	109065	36497	SL	25.00	4398	968	4398
44 Landscaping	11/28/06	5204	4365	SL	10.00	559	123	559
45 Forest management	06/16/06	1973	1677	SL	10.00	197	43	197
46 Sewer improvements	06/30/06	1323	1124	SL	10.00	133	29	133
47 Architectural Services	10/18/06	29212	12054	SL	20.00	1492		1492
48 Construction management	09/01/06	5266	2205	SL	20.00	266		266
49 Permits	12/07/06	2701	1108	SL	20.00	139		139
50 Site Improvements - Arro	08/27/06	119120	49889	SL	20.00	6020	1324	6020
51 Bridge	03/02/06	989	850	SL	10.00	93	20	93
52 Trailer	06/08/06	1125	1125	SL	5.00	0		
53 Tent Platforms	08/27/06	1805	1526	SL	10.00	186	41	186
54 Trees	11/08/06	1272	525	SL	20.00	65	14	65
55 Outdoor Bread Oven	10/12/06	7053	5947	SL	10.00	737	162	737
56 Kid Barn	06/08/06	34003	14556	SL	20.00	1691	372	1691
57 Dry Hydrant	07/31/06	4105	3480	SL	10.00	417	92	417
58 Art Barn	06/08/06	155486	66562	SL	20.00	7733	1701	7733
59 2006 Cabins	09/11/06	66895	28018	SL	20.00	3381	744	3381
60 Straw Bale Cabin	08/01/06	2576	2184	SL	10.00	261	57	261
61 Straw Bale Cabin	08/01/06	1591	1349	SL	10.00	161	35	161
71 Straw Bale Cabin	06/11/07	3577	2694	SL	10.00	353	78	353
72 Butterfly Cabin	07/09/07	5743	4307	SL	10.00	574	126	574
73 Composting Toilet	09/14/07	3707	2756	SL	10.00	380	84	380
74 Dining Hall Covered Deck	10/23/07	50990	37589	SL	10.00	5360	1179	5360
75 Dining Hall Bathroom	05/09/07	17715	13400	SL	10.00	1726	380	1726
76 Hay Barn	10/23/07	188426	68282	SL	20.00	9612	2115	9612
78 Kid Barn	06/01/07	6082	4581	SL	10.00	600	132	600
79 Improvements (T. Perry)	06/28/07	25012	18758	SL	10.00	2502	550	2502
80 Stone Work	08/31/07	7726	5745	SL	10.00	792	174	792

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
81 Trees and Landscaping	07/27/07	3770	2816	SL	10.00	382	84	382
82 Heater - Breen House	01/09/07	3500	2692	SL	10.00	323		323
83 Overhead Door	07/11/07	4783	3587	SL	10.00	478	105	478
84 Site Excavation (Hendee)	08/20/07	49135	36536	SL	10.00	5040	1109	5040
85 Site Improvements (Hendee)	06/21/07	75004	28126	SL	20.00	3750	825	3750
98 Dining Hall Improvements	02/25/08	943	627	SL	10.00	90	20	90
99 Cabins	12/31/08	56546	35436	SL	10.00	6031	1327	6031
Awnings	12/31/12	1700	691	SL	7.00	224	49	224
101 Overhead Doors	12/31/08	8015	5023	SL	10.00	855	188	855
102 Vinyl Siding	12/31/08	2500	1567	SL	10.00	267	59	267
118 Brick Oven Sink	07/31/09	4539	2476	SL	10.00	458	101	458
120 Creekside Electrical	05/14/09	1458	815	SL	10.00	143	31	143
122 Kid Barn Deck	07/31/09	13993	7634	SL	10.00	1413	311	1413
123 Canvas Shed Electricity	12/15/09	3378	1783	SL	10.00	354		
124 Kid Barn Improvements	07/01/09	9988	5494	SL	10.00	999	220	999
132 Canvas Shed Electricity	01/08/10	514	247	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	2100	SL	10.00	0		
27 Dell Server	07/28/04	1784	1784	SL	3.00	0		
28 Trailer	07/22/04	1000	1000	SL	10.00	0		
29 Yamaha Generator	10/19/04	2014	2014	SL	10.00	0		
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	3795	SL	10.00	447		447
67 Bunk Beds	05/21/07	3766	2837	SL	10.00	372	82	372
68 Zero Radius Mower	06/12/07	4830	3639	SL	10.00	476		476
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	2119	SL	10.00	288		
88 Kitchen Equipment	02/01/08	7121	4767	SL	10.00	673	148	673
89 Kitchen Equipment	02/22/08	5000	3329	SL	10.00	477	105	477
90 Kitchen Equipment	03/04/08	1575	1048	SL	10.00	151	33	151
91 Freezer	03/27/08	773	512	SL	10.00	75	16	75
92 Refrigerator	03/27/08	665	439	SL	10.00	65	14	65
93 Copier	06/23/08	995	995	SL	5.00	0		
94 Kitchen Equipment	07/18/08	525	339	SL	10.00	53	12	53

Form 990-PF, Line 19

Continued

**Allocated Depreciation**

Description	Date Acquire	Cost or Basis	Prior Yr. Depr	Mthd	Life	Current Depr	Net Invest Income	Adjusted Net Income
95 2 Furnaces	09/14/08	4925	3163	SL	10.00	503	111	503
96 Phone Systems	10/20/08	1270	1270	SL	5.00	0		
97 Raft	12/31/08	1756	1100	SL	10.00	187	41	187
103 Chairs	06/06/08	520	340	SL	10.00	51	11	51
119 Kitchen Bussing Shelf	03/20/09	625	353	SL	10.00	60	13	60
121 Bathhouse Fans & Curtain	03/20/09	2280	1283	SL	10.00	222	49	222
129 Bunk Beds	06/03/09	2087	1158	SL	10.00	206	46	206
133 John Deere Tractor	09/08/10	13374	11987	SL	5.00	1387		1387
134 Bunk Beds	11/09/10	3602	1552	SL	10.00	373	82	373
104 Stone Platforms	04/12/08	3351	2218	SL	10.00	324	71	324
105 Electrical Work	04/17/08	1490	981	SL	10.00	145	32	145
106 Water System - Dining Hall	05/02/08	2265	1490	SL	10.00	221	49	221
107 Water System - Bath House	05/14/08	2265	1490	SL	10.00	221	49	221
108 Landscaping	10/29/08	16473	10451	SL	10.00	1721	378	1721
109 Playground Slide	06/05/08	800	523	SL	10.00	79	17	79
110 Solar Panel Electrical	06/26/08	6915	4495	SL	10.00	691	152	691
111 Tennis Courts	08/31/08	62537	19924	SL	20.00	3157	695	3157
112 Land Improvements	09/26/08	39500	12456	SL	20.00	2003	441	2003
113 Wheelchair Access - Pond	10/29/08	3500	2221	SL	10.00	365	81	365
114 Silo	12/31/08	3000	1880	SL	10.00	320	70	320
115 Walking Path	12/31/08	3200	2005	SL	10.00	341	75	341
116 Electrical Work	12/31/08	5800	3635	SL	10.00	619	136	619
117 Solar Trackers	12/31/08	9020	5652	SL	10.00	962	212	962
125 New Parking Area	05/29/09	2600	1441	SL	10.00	258	57	258
126 Basketball Court	07/31/09	43939	23973	SL	10.00	4437	976	4437
127 Recreation Field	07/31/09	20000	10912	SL	10.00	2020	444	2020
128 Lounge/Library	06/30/09	6985	3842	SL	10.00	698	154	698
130 Pumphouse Pumps	07/19/09	2800	1529	SL	10.00	282	62	282
131 Soundproofing	06/03/10	1858	844	SL	10.00	184	40	184
135 Kidville Sink	05/27/10	1650	751	SL	10.00	163	36	163
136 Heater	02/16/10	850	399	SL	10.00	82	18	82
137 Tennis Shed	07/23/10	4729	2105	SL	10.00	477	105	477
140 Heater - commercial kitchen	06/06/11	1910	955	SL	7.00	273	60	273
141 Grill	06/06/11	2729	1365	SL	7.00	390	86	390
142 Bunn tea/coffee brewer	07/08/11	828	413	SL	7.00	119	26	119
143 Chest freezer	07/21/11	731	365	SL	7.00	105	23	105
144 One door glass refrigerator	08/13/11	1650	826	SL	7.00	235	52	235
145 Bunk beds & mattresses	02/15/11	11127	7789	SL	5.00	2225	490	2225
146 Furnace- Farmhouse	02/15/11	4200	1470	SL	10.00	420	42	420
147 Eco-Lodge furniture	07/15/11	17542	8771	SL	7.00	2506	551	2506
148 Utility trailer	06/13/11	1771	1239	SL	5.00	355		355
149 Golf cart	07/13/11	3500	2450	SL	5.00	700	154	700
150 275 gallon tank	08/13/11	550	193	SL	10.00	55	12	55
151 95 3940 Ford Tractor	10/16/11	13500	6750	SL	7.00	1929		1929
152 Water system expansion	04/25/11	16306	3805	SL	15.00	1087	239	1087
154 Eco-Lodge linens	07/15/11	11641	8148	SL	5.00	2329	512	2329
155 Firewood box	12/09/11	640	448	SL	5.00	128	28	128
156 Basin harbor chairs	09/22/11	2088	1043	SL	7.00	299	66	299
158 Benches	09/22/11	1202	602	SL	7.00	171	38	171
159 Artwork	05/13/11	1107	553	SL	7.00	158	35	158
157 Kidbarn cubbies	09/22/11	2076	1038	SL	7.00	297	65	297

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
160 Storage shed	03/13/12	71835	8980	SL	20.00	3592		3592
161 Water heater	07/06/12	1585	566	SL	7.00	226	50	226
162 2 Sun tents	04/24/12	1448	517	SL	7.00	207	46	207
163 Breen House: porch curtains	10/24/13	1690	380	SL	5.00	338		338
164 Curb stop for Kid Barn water service	10/31/13	750	84	SL	10.00	75	17	75
165 Sound system	05/03/14	535	38	SL	7.00	76	8	76
166 Pressure washer	05/05/14	599	43	SL	7.00	86		86
167 mattresses & sofa	05/31/14	2333	167	SL	7.00	333	73	333
168 2004 Kubota RTV500 tractor	06/20/14	8000	571	SL	7.00	1143		1143
169 Defibrillator	06/20/14	1199	120	SL	5.00	240	53	240
170 Ping pong table	08/12/14	550	39	SL	7.00	79	17	79
171 Paddleboard & paddle	09/12/14	723	52	SL	7.00	103	23	103
172 Tractor engine rebuild	10/07/14	8411	601	SL	7.00	1202		1202
173 Beaver Pond crossing culvert	12/16/14	1580	53	SL	15.00	105	23	105
174 Breen House culvert	12/16/14	2150	72	SL	15.00	143		143
175 recondition tennis courts	04/30/14	3000	100	SL	15.00	200	44	200
176 Blinds	05/29/14	2076	148	SL	7.00	297	65	297
177 Server & Switch	03/25/15	1590		SL	5.00	159		159
178 HVO compression system	07/18/15	7050		SL	7.00	504	111	504
179 Website	07/17/15	3850		SL	3.00	642		642
180 Overflow water pipe	04/03/15	3900		SL	15.00	130	29	130
181 Computer	06/16/15	730		SL	5.00	73		73
182 Paddleboard	09/24/15	699		SL	7.00	50	11	50
<b>Total</b>						<u>33792</u>	<u>168048</u>	

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.
<b>Total</b>			<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	1,065,994.	948,667.	117,327.
Leasehold improvements	1,399,139.	735,962.	663,177.
Furniture & equipment	234,328.	173,172.	61,156.
Other	1,107.	711.	396.

Form 990-PF, Page 2, Part II, Line 14  
**L-14 Stmt**

Continued

<b>Line 14b - Description of Land, Buildings, and Equipment</b>	<b>(a) Cost/Other Basis</b>	<b>(b) Accumulated Depreciation</b>	<b>(c) Book Value</b>
Website	3,850.	642.	3,208.
Total	<u>2,704,418.</u>	<u>1,859,154.</u>	<u>845,264.</u>