SCANNED MAY 26 2017

Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

► Do not enter social security numbers on this form as it may be made public.
► Information about Form 990-PF and its separate instructions is at *www.irs.gov/form990pf.*

OMB No 1545-0052

2016

Open to Public Inspection

For calendar year 2016 or tax year beginning , 2016, 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 ► ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1 Foreign organizations, check here ► ☐

2 Foreign organizations meeting the 85% test, check here and attach computation ► ☐

H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ► ☐

I Fair market value of all assets at end of year *(from Part II, column (c), line 16)* ► $ 842,135.

J Accounting method ☐ Cash ☒ Accrual ☐ Other (specify) *(Part I, column (d) must be on cash basis)*

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)
REVENUE					
1	Contributions, gifts, grants, etc, received (attach schedule)	65,081.			
2	Check ► ☐ if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	67.	67.	67.	
4	Dividends and interest from securities				
5a	Gross rents	124,438.	124,438.	124,438.	
b	Net rental income or (loss) 28,664.				
6a	Net gain or (loss) from sale of assets not on line 10	1,523.	L-6a Stmt		
b	Gross sales price for all assets on line 6a 2,000.				
7	Capital gain net income (from Part IV, line 2)		1,523.		
8	Net short-term capital gain				
9	Income modifications				
10a	Gross sales less returns and allowances 7,263.				
b	Less Cost of goods sold 3,690.				
c	Gross profit or (loss) (attach schedule) L-10 Stmt	3,573.		3,573.	
11	Other income (attach schedule) See Line 11 Stmt	382,303.		382,303.	
12	**Total** Add lines 1 through 11	576,985.	126,028.	510,381.	
OPERATING AND ADMINISTRATIVE EXPENSES					
13	Compensation of officers, directors, trustees, etc	48,862.	4,087.	25,060.	
14	Other employee salaries and wages	209,828.	26,746.	163,101.	25,552.
15	Pension plans, employee benefits	69,621.	8,285.	57,507.	
16a	Legal fees (attach schedule) L-16a Stmt	4,250.			
b	Accounting fees (attach sch) L-16b Stmt	23,831.	3,134.	8,755.	
c	Other professional fees (attach sch) L-16c Stmt	17,073.			14,723.
17	Interest				
18	Taxes (attach schedule)(see instrs) See Line 18 Stmt	10,008.		3,391.	
19	Depreciation (attach schedule) and depletion L-19 Stmt	122,219.	24,563.	119,668.	
20	Occupancy	49,019.	9,804.	19,608.	24,509.
21	Travel, conferences, and meetings	9,384.	131.	131.	1,342.
22	Printing and publications	3,999.		2,924.	
23	Other expenses (attach schedule) See Line 23 Stmt	122,857.	19,024.	38,411.	58,451.
24	**Total operating and administrative expenses** Add lines 13 through 23	690,951.	95,774.	438,556.	124,577.
25	Contributions, gifts, grants paid				
26	**Total expenses and disbursements** Add lines 24 and 25	690,951.	95,774.	438,556.	124,577.
27	Subtract line 26 from line 12				
a	**Excess of revenue over expenses and disbursements**	-113,966.			
b	**Net investment income** (if negative, enter -0-)		30,254.		
c	**Adjusted net income** (if negative, enter -0-)			71,825.	

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BAA For Paperwork Reduction Act Notice, see instructions. TEEA0301 12/16/16 Form 990-PF (2016)

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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)

	Line	Description		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
ASSETS	1	Cash – non-interest-bearing		60,333.	11,372.	11,372.
	2	Savings and temporary cash investments		56,125.	66,190.	66,190.
	3	Accounts receivable ►	9,894.			
		Less allowance for doubtful accounts ►		844.	9,894.	9,894.
	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			3,275.	3,275.
	9	Prepaid expenses and deferred charges		7,728.	19,041.	19,041.
	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)				
	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 ►	2,687,036.			
		Less accumulated depreciation (attach schedule) L-14 Stmt ►	1,957,815.	845,264.	729,221.	729,221.
	15	Other assets (describe ►)				
	16	**Total assets** (to be completed by all filers – see the instructions Also, see page 1, item I)		973,436.	842,135.	842,135.
LIABILITIES	17	Accounts payable and accrued expenses		10,848.	11,672.	
	18	Grants payable				
	19	Deferred revenue		82,365.	63,878.	
	20	Loans from officers, directors, trustees, & other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ►)				
	23	**Total liabilities** (add lines 17 through 22)		93,213.	75,550.	
NET ASSETS OR FUND BALANCES		**Foundations that follow SFAS 117, check here** ► ☒ **and complete lines 24 through 26 and lines 30 and 31.**				
	24	Unrestricted		880,223.	766,585.	
	25	Temporarily restricted				
	26	Permanently restricted				
		Foundations that do not follow SFAS 117, check here ► ☐ **and complete lines 27 through 31.**				
	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)		880,223.	766,585.	
	31	**Total liabilities and net assets/fund balances** (see instructions)		973,436.	842,135.	

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	880,223.
2	Enter amount from Part I, line 27a	2	-113,966.
3	Other increases not included in line 2 (itemize) ► Prior period adjustment	3	328.
4	Add lines 1, 2, and 3	4	766,585.
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	766,585.

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)
1a	See Attached Schedules	P	Various	Various
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	2,000.	23,558.	24,035.	1,523.
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	0.	0.	0.	1,523.
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	1,523.
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 (col (b) divided by col (c))
2015	204,092.	141,713.	1.440178
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

2 **Total** of line 1, column (d) . . .	2	31.838530
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	6.367706
4 Enter the net value of noncharitable-use assets for 2016 from Part X, line 5. . . .	4	110,410.
5 Multiply line 4 by line 3 . . .	5	703,058.
6 Enter 1% of net investment income (1% of Part I, line 27b) . . .	6	303.
7 Add lines 5 and 6. . . .	7	703,361.
8 Enter qualifying distributions from Part XII, line 4 . . .	8	124,577.

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 . . . . ► ☐ and enter 'N/A' on line 1 Date of ruling or determination letter ________ (attach copy of letter if necessary – see instructions)				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here . ► ☐ 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	2016 estimated tax pmts and 2015 overpayment credited to 2016	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 ☐ 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 2017 estimated tax** ►	**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?	1 a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1 b		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?	1 c		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*	2		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*	3		X
4 a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4 a	X	
b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	4 b	X	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If 'Yes,' attach the statement required by General Instruction T*	5		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?	6	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 XV*	7	X	
8 a	Enter the states to which the foundation reports or with which it is registered (see instructions) ► 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*	8 b	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 2016 or the taxable year beginning in 2016 (see instructions for Part XIV)? *If 'Yes,' complete Part XIV*	9	X	
10	Did any persons become substantial contributors during the tax year? *If 'Yes,' attach a schedule listing their names and addresses*	10		X

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
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 ► www.cgcvt.org

14 The books are in care of ► Elizia Meskill Telephone no ► (802) 453-2592

Located at ► 473 Tatro Road Starksboro VT ZIP + 4 ► 05487-4404

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** — Check here ► ☐

and enter the amount of tax-exempt interest received or accrued during the year ► 15

			Yes	No
16	At any time during calendar year 2016, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See the instructions for exceptions and filing requirements for FinCEN Form 114 If 'Yes,' enter the name of the foreign country ►			

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

	File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.		Yes	No
1 a	During the year did the foundation (either directly or indirectly)			
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? ☒ Yes ☐ No			
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☒ Yes ☐ No			
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ 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)? ☐ Yes ☒ 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) ☐ Yes ☒ 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 ► ☐			
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 2016?	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 2016, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2016? ☐ Yes ☒ No If 'Yes,' list the years ► 20 , 20 , 20 , 20			
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 ► 20 , 20 , 20 , 20			
3 a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If 'Yes,' did it have excess business holdings in 2016 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 2016)*	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 2016?	4 b		X

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)? **5 b**

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? **6 b** No: X

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? **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
Patricia Mahoney 473 Tatro Road Starksboro VT 05487	President 1.50	0.	0.	0.
Scott Meyer 473 Tatro Road Starksboro VT 05487	Vice President 1.00	0.	0.	0.
Dan Liebman 473 Tatro Road Starksboro VT 05487	Treasurer 1.50	0.	0.	0.
See Information about Officers, Directors, Trustees, Etc		48,862.	10,750.	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, over 300 participants; Camp Kaleidoscope, CGC's autism program welcomed 100 participants; the popular Men's & Women's Weekends; new in 2016, CGC launched affordable day camps for local children during school vacation.	393,131.
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 . . . ►	

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	108,949.
c	Fair market value of all other assets (see instructions)	1 c	
d	**Total** (add lines 1a, b, and c)	1 d	112,091.
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	112,091.
4	Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	1,681.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	110,410.
6	**Minimum investment return.** Enter 5% of line 5	6	5,521.

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 2016 from Part VI, line 5	2 a			
b	Income tax for 2016 (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	124,577.
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	124,577.
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	124,577.

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 2015	(c) 2015	(d) 2016
1 Distributable amount for 2016 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2016				
a Enter amount for 2015 only				
b Total for prior years 20 __ , 20 __ , 20 __				
3 Excess distributions carryover, if any, to 2016				
a From 2011				
b From 2012				
c From 2013				
d From 2014				
e From 2015				
f Total of lines 3a through e				
4 Qualifying distributions for 2016 from Part XII, line 4 ▶ $				
a Applied to 2015, 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 2016 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2016 *(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 2015 Subtract line 4a from line 2a Taxable amount — see instructions				
f Undistributed income for 2016 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2017				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 2011 not applied on line 5 or line 7 (see instructions)				
9 **Excess distributions carryover to 2017.** Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2012				
b Excess from 2013				
c Excess from 2014				
d Excess from 2015				
e Excess from 2016				

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 2016, 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)

	Tax year	Prior 3 years			(e) Total
	(a) 2016	(b) 2015	(c) 2014	(d) 2013	
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	5,521.	7,086.	0.	0.	12,607.
b 85% of line 2a	4,693.	6,023.	0.	0.	10,716.
c Qualifying distributions from Part XII, line 4 for each year listed	124,577.	204,092.	57,538.	13,838.	400,045.
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	124,577.	204,092.	57,538.	13,838.	400,045.
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	3,681.	4,724.	6,280.	4,291.	18,976.
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 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 None				
Total . . . . ► 3 b				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
1 Program service revenue	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
a Camp fees					264,717.
b Facilities rental	721000	117,323.			
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	67.	
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	124,438.	
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	1,523.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory			3	3,573.	
11 Other revenue					
a Miscellaneous			1	263.	
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		117,323.		129,864.	264,717.

13 **Total.** Add line 12, columns (b), (d), and (e) . . . . 13 511,904.

(See worksheet in line 13 instructions to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
1a	Fees from the operation of camps, consistent with the Organization's stated purposes.

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1 a (1)		X
	(2) Other assets	1 a (2)		X
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1 b (1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1 b (2)		X
	(3) Rental of facilities, equipment, or other assets	1 b (3)		X
	(4) Reimbursement arrangements	1 b (4)		X
	(5) Loans or loan guarantees	1 b (5)		X
	(6) Performance of services or membership or fundraising solicitations	1 b (6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1 c		X

d If the answer to any of the above is 'Yes,' complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(a) Line no	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements

2 a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If 'Yes,' complete the following schedule

(a) Name of organization	**(b)** Type of organization	**(c)** Description of relationship

Sign Here

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

Signature of officer or trustee

Date 5/15/17

Title Executive Director

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name: William S. Huckabay, CPA

Preparer's signature

Date: 5/15/17

Check ☐ if self-employed

PTIN: P00154308

Firm's name ▶ Tapia & Huckabay, P.C.

Firm's EIN ▶ 47-1371818

Firm's address ▶ P.O. Box 38
Vergennes VT 05491

Phone no (802) 870-7086

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

2016

Name of the organization	Employer identification number
Common Ground Center, Inc.	03-0343966

Organization type (check one)

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 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 Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc , contributions totaling $5,000 or more during the year . . . . . . ► $ ____________

Caution. An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 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 doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Name of organization: Common Ground Center, Inc.

Employer identification number: 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	Putnam Foundation 20 Central Square Keene NH 03431	$ 21,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
2	Thomas and Andrea Mendell 911 Park Avenue #12B New York NY 10075	$ 10,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
3	Mendell Family Fund 640 5th Ave, 17th Floor New York NY 10019	$ 20,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
4	Vermont Community Foundation 3 Court Street Middlebury VT 05753	$ 7,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Form 990-PF
Part I, Line 6a

Net Gain or Loss From Sale of Assets

2016

Name: Common Ground Center, Inc.

Employer Identification Number: 03-0343966

Asset Information:

Description of Property . . . . . . Various Equipment -See Attached Schedules
Date Acquired . Various How Acquired . . . Purchased
Date Sold . . . Various Name of Buyer . . . Outside Third Parties
Sales Price . . 2,000. Cost or other basis (do not reduce by depreciation) . . . 24,035.
Sales Expense . . 0. Valuation Method . . . . Fair Market Value
Total Gain (Loss) . . 1,523. Accumulation Depreciation . . . 23,558.

Description of Property . . . .
Date Acquired . How Acquired . . .
Date Sold . . . Name of Buyer . . .
Sales Price . . Cost or other basis (do not reduce by depreciation) . . .
Sales Expense . . Valuation Method . . . .
Total Gain (Loss) . . Accumulation Depreciation . . .

Description of Property . . . .
Date Acquired . How Acquired . . .
Date Sold . . . Name of Buyer . . .
Sales Price . . Cost or other basis (do not reduce by depreciation) . . .
Sales Expense . . Valuation Method . . . .
Total Gain (Loss) . . Accumulation Depreciation . . .

Description of Property . . . . . .
Date Acquired . How Acquired . . .
Date Sold . . . Name of Buyer . . .
Sales Price . . Cost or other basis (do not reduce by depreciation) . . .
Sales Expense . . Valuation Method . . . .
Total Gain (Loss) . . Accumulation Depreciation . . .

Description of Property . . . .
Date Acquired . How Acquired . . .
Date Sold . . . Name of Buyer . . .
Sales Price . . Cost or other basis (do not reduce by depreciation) . . .
Sales Expense . . Valuation Method . . . .
Total Gain (Loss) . . Accumulation Depreciation . . .

Description of Property . . . .
Date Acquired . How Acquired . . .
Date Sold . . . Name of Buyer . . .
Sales Price . . Cost or other basis (do not reduce by depreciation) . . .
Sales Expense . . Valuation Method . . . .
Total Gain (Loss) . . Accumulation Depreciation . . .

Description of Property . . . .
Date Acquired . How Acquired . . .
Date Sold . . . Name of Buyer . . .
Sales Price . . Cost or other basis (do not reduce by depreciation) . . .
Sales Expense . . Valuation Method . . . .
Total Gain (Loss) . . Accumulation Depreciation . . .

Description of Property . . . . . . See Net Gain or Loss from Sale of Assets
Date Acquired . How Acquired . . .
Date Sold . . . Name of Buyer . . .
Sales Price . . Cost or other basis (do not reduce by depreciation) . . .
Sales Expense . . Valuation Method . . . .
Total Gain (Loss) . . Accumulation Depreciation . . .

Additional Information

Form 990-PF, Part VI - Excise Tax Payable

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.

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	264,717.		264,717.
Facility rental	117,323.		117,323.
Miscellaneous income	263.		263.
Total	382,303.		382,303.

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	303.			
Income taxes	9,705.		3,391.	
Total	10,008.		3,391.	

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
Credit card fees	6,817.		6,323.	
Insurance	9,943.	1,723.	3,446.	4,307.
Marketing & promotion	14,177.	250.	10,266.	
Office expenses	20,211.		325.	486.
Staff development	1,255.		100.	1,155.
Supplies	70,454.	17,051.	17,951.	52,503.
Total	122,857.	19,024.	38,411.	58,451.

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 . . ☒ Business . ☐ Heidi Shapiro 473 Tatro Road Starksboro VT 05487	Secretary 1.00	0.	0.	0.
Person . . ☒ Business . ☐ Eve Blane 473 Tatro Road Starksboro VT 05487	Director 1.00	0.	0.	0.
Person . . ☒ Business . ☐ Charles Goodnight 473 Tatro Road Starksboro VT 05487	Director 1.00	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 . . ☒ Business . ☐ Linden Higgins 473 Tatro Road Starksboro VT 05487	Director 1.00	0.	0.	0.
Person . . ☒ Business . ☐ Peg Kamens 473 Tatro Road Starksboro VT 05487	Director 1.00	0.	0.	0.
Person . . ☒ Business . ☐ Jim Mendell 473 Tatro Road Starksboro VT 05487	Director 1.00	0.	0.	0.
Person . . ☒ Business . ☐ Carlos Nunez 473 Tatro Road Starksboro VT 05487	Director 1.00	0.	0.	0.
Person . . ☒ Business . ☐ Connor Timmons 473 Tatro Road Starksboro VT 05487	Executive Director 40.00	48,862.	10,750.	12,000.
Total		48,862.	10,750.	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	7,263.	3,690.	3,573.
Total	7,263.	3,690.	3,573.

Form 990-PF, Page 1, Part I

Line 16a - Legal Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Paul Frank + Collins	Legal advice	4,250.			

Form 990-PF, Page 1, Part I Continued

Line 16a - Legal Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Total		4,250.			

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	1,290.	194.	581.	
Tapia & Huckabay, PC	Accounting & tax	11,564.	1,294.	3,235.	
Accounting Your Way, LLC	Bookkeeping	1,530.	230.	689.	
Meskill Accounting Services, LLC	Bookkeeping	9,447.	1,416.	4,250.	
Total		23,831.	3,134.	8,755.	

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
Adina Gordon	Dance	200.			200.
Juliana Dixon	Dance	200.			200.
Matt Witten	Instructor	250.			250.
Morgan Andrews	Performer	200.			200.
National Background Investigation	Background checks	423.			423.
New Leaf Design, LLC	Consulting	1,888.			
Rem Productions	Camp K Directors	12,000.			12,000.
Root 7	Musicians	450.			450.
Sam Silverman	Facilitator	462.			
Valerie Newman	Counselor	1,000.			1,000.
Total		17,073.			14,723.

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	814053	SL	10.00	0		
35 Straw bale cabin	07/01/05	12432	12432	SL	10.00	0		
36 Art Barn improvements	07/01/05	2618	2618	SL	10.00	0		
37 Bathhouse	07/01/05	1321	1321	SL	10.00	0		

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
38 Kid Barn improvements	07/01/05	2148	2148	SL	10.00	0		
39 Main house improvements	07/01/05	10255	10255	SL	10.00	0		
40 Trails	07/01/05	6069	6069	SL	10.00	0		
41 Septic improvements	07/01/05	149752	62895	SL	25.00	5990	1318	5990
43 Design Work - Arro	09/12/06	109065	40895	SL	25.00	4398	968	4398
44 Landscaping	11/28/06	5204	4924	SL	10.00	280	62	280
45 Forest management	06/16/06	1973	1874	SL	10.00	99	22	99
46 Sewer improvements	06/30/06	1323	1257	SL	10.00	66	15	66
47 Architectual Services	10/18/06	29212	13546	SL	20.00	1492		1492
48 Construction management	09/01/06	5266	2471	SL	20.00	266		266
49 Permits	12/07/06	2701	1247	SL	20.00	138		138
50 Site Improvements - Arro	08/27/06	119120	55909	SL	20.00	6020	1324	6020
51 Bridge	03/02/06	989	943	SL	10.00	46	10	46
52 Trailer	06/08/06	1125	1125	SL	5.00	0		
53 Tent Platforms	08/27/06	1805	1712	SL	10.00	93	20	93
54 Trees	11/08/06	1272	590	SL	20.00	65	14	65
55 Outdoor Bread Oven	10/12/06	7053	6684	SL	10.00	369	81	369
56 Kid Barn	06/08/06	34003	16247	SL	20.00	1691	372	1691
57 Dry Hydrant	07/31/06	4105	3897	SL	10.00	208	46	208
58 Art Barn	06/08/06	155486	74295	SL	20.00	7732	1701	7732
59 2006 Cabins	09/11/06	66895	31399	SL	20.00	3381	744	3381
60 Straw Bale Cabin	08/01/06	2576	2445	SL	10.00	131	29	131
61 Straw Bale Cabin	08/01/06	1591	1510	SL	10.00	81	18	81
71 Straw Bale Cabin	06/11/07	3577	3047	SL	10.00	353	78	353
72 Butterfly Cabin	07/09/07	5743	4881	SL	10.00	575	127	575
73 Composting Toilet	09/14/07	3707	3136	SL	10.00	381	84	381
74 Dining Hall Covered Deck	10/23/07	50990	42949	SL	10.00	5361	1179	5361
75 Dining Hall Bathroom	05/09/07	17715	15126	SL	10.00	1726	380	1726
76 Hay Barn	10/23/07	188426	77894	SL	20.00	9611	2114	9611
78 Kid Barn	06/01/07	6082	5181	SL	10.00	601	132	601
79 Inprovements (T. Perry)	06/28/07	25012	21260	SL	10.00	2501	550	2501
80 Stone Work	08/31/07	7726	6537	SL	10.00	793	174	793
81 Trees and Landscaping	07/27/07	3770	3198	SL	10.00	381	84	381
82 Heater - Breen House	01/09/07	3500	3015	SL	10.00	323		
83 Overhead Door	07/11/07	4783	4065	SL	10.00	479	105	479
84 Site Excavation (Hendee)	08/20/07	49135	41576	SL	10.00	5039	1109	5039
85 Site Improvements (Hendee)	06/21/07	75004	31876	SL	20.00	3750	825	3750
98 Dining Hall Improvments	02/25/08	943	717	SL	10.00	90	20	90
99 Cabins	12/31/08	56546	41467	SL	10.00	6032	1327	6032
Awnings	12/31/12	1700	915	SL	7.00	224	49	224
101 Overhead Doors	12/31/08	8015	5878	SL	10.00	855	188	855
102 Vinyl Siding	12/31/08	2500	1834	SL	10.00	266	59	266
118 Brick Oven Sink	07/31/09	4539	2934	SL	10.00	459	101	459
120 Creekside Electrical	05/14/09	1458	958	SL	10.00	143	31	143
122 Kid Barn Deck	07/31/09	13993	9047	SL	10.00	1413	311	1413
123 Canvas Shed Electricity	12/15/09	3378	2137	SL	10.00	355		355
124 Kid Barn Improvements	07/01/09	9988	6493	SL	10.00	999	220	999
132 Canvas Shed Electricity	01/08/10	514	296	SL	10.00	48		48
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		

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
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	4242	SL	10.00	223	49	223
67 Bunk Beds	05/21/07	3766	3209	SL	10.00	371	82	371
68 Zero Radius Mower	06/12/07	4830	4115	SL	10.00	238	52	238
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	2407	SL	10.00	287	63	287
88 Kitchen Equipment	02/01/08	7121	5440	SL	10.00	672	148	672
89 Kitchen Equipment	02/22/08	5000	3806	SL	10.00	478	105	478
90 Kitchen Equipment	03/04/08	1575	1199	SL	10.00	150	33	150
91 Freezer	03/27/08	773	587	SL	10.00	74	16	74
92 Refrigerator	03/27/08	665	504	SL	10.00	64	14	64
93 Copier	06/23/08	995	995	SL	5.00	0		
94 Kitchen Equipment	07/18/08	525	392	SL	10.00	53	12	53
95 2 Furnaces	09/14/08	4925	3666	SL	10.00	504	111	504
96 Phone Systems	10/20/08	1270	1270	SL	5.00	0		
97 Raft	12/31/08	1756	1287	SL	10.00	188	41	188
103 Chairs	06/06/08	520	391	SL	10.00	52	11	52
119 Kitchen Bussing Shelf	03/20/09	625	413	SL	10.00	61	13	61
121 Bathhouse Fans & Curtain	03/20/09	2280	1505	SL	10.00	221	49	221
129 Bunk Beds	06/03/09	2087	1364	SL	10.00	207	46	207
133 John Deere Tractor	09/08/10	13374	13374	SL	5.00	0		
134 Bunk Beds	11/09/10	3602	1925	SL	10.00	373	82	373
104 Stone Platforms	04/12/08	3351	2542	SL	10.00	324	71	324
105 Electrical Work	04/17/08	1490	1126	SL	10.00	146	32	146
106 Water System - Dining Hall	05/02/08	2265	1711	SL	10.00	222	49	222
107 Water System - Bath House	05/14/08	2265	1711	SL	10.00	222	49	222
108 Landscaping	10/29/08	16473	12172	SL	10.00	1720	378	1720
109 Playground Slide	06/05/08	800	602	SL	10.00	79	17	79
110 Solar Panel Electrical	06/26/08	6915	5186	SL	10.00	692	152	692
111 Tennis Courts	08/31/08	62537	23081	SL	20.00	3156	694	3156
112 Land Improvements	09/26/08	39500	14459	SL	20.00	2003	441	2003
113 Wheelchair Access - Pond	10/29/08	3500	2586	SL	10.00	366	81	366

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
114 Silo	12/31/08	3000	2200	SL	10.00	320	70	320
115 Walking Path	12/31/08	3200	2346	SL	10.00	342	75	342
116 Electrical Work	12/31/08	5800	4254	SL	10.00	618	136	618
117 Solar Trackers	12/31/08	9020	6614	SL	10.00	962	212	962
125 New Parking Area	05/29/09	2600	1699	SL	10.00	257	57	257
126 Basketball Court	07/31/09	43939	28410	SL	10.00	4437	976	4437
127 Recreation Field	07/31/09	20000	12932	SL	10.00	2019	444	2019
128 Lounge/Library	06/30/09	6985	4540	SL	10.00	699	154	699
130 Pumphouse Pumps	07/19/09	2800	1811	SL	10.00	283	62	283
131 Soundproofing	06/03/10	1858	1028	SL	10.00	184	40	184
135 Kidville Sink	05/27/10	1650	914	SL	10.00	164	36	164
136 Heater	02/16/10	850	481	SL	10.00	82	18	82
137 Tennis Shed	07/23/10	4729	2582	SL	10.00	477	105	477
140 Heater - commercial kitchen	06/06/11	1910	1228	SL	7.00	273	60	273
141 Grill	06/06/11	2729	1755	SL	7.00	390	86	390
142 Bunn tea/coffee brewer	07/08/11	828	532	SL	7.00	118	26	118
143 Chest freezer	07/21/11	731	470	SL	7.00	104	23	104
144 One door glass refrigerator	08/13/11	1650	1061	SL	7.00	236	52	236
145 Bunk beds & mattresses	02/15/11	11127	10014	SL	5.00	1113	245	1113
146 Furnace- Farmhouse	02/15/11	4200	1890	SL	10.00	420	92	420
147 Eco-Lodge furniture	07/15/11	17542	11277	SL	7.00	2506	551	2506
148 Utility trailer	06/13/11	1771	1594	SL	5.00	177	39	177
149 Golf cart	07/13/11	3500	3150	SL	5.00	350	77	350
150 275 gallon tank	08/13/11	550	248	SL	10.00	55	12	55
151 95 3940 Ford Tractor	10/16/11	13500	8679	SL	7.00	1928	204	1928
152 Water system expansion	04/25/11	16306	4892	SL	15.00	1087	239	1087
154 Eco-Lodge linens	07/15/11	11641	10477	SL	5.00	1164	256	1164
155 Firewood box	12/09/11	640	576	SL	5.00	64	14	64
156 Basin harbor chairs	09/22/11	2088	1342	SL	7.00	298	66	298
158 Benches	09/22/11	1202	773	SL	7.00	172	38	172
159 Artwork	05/13/11	1107	711	SL	7.00	158	35	158
157 Kidbarn cubbies	09/22/11	2076	1335	SL	7.00	296	65	296
160 Storage shed	03/13/12	71835	12572	SL	20.00	3592	130	3592
161 Water heater	07/06/12	1585	792	SL	7.00	227	50	227
162 2 Sun tents	04/24/12	1448	724	SL	7.00	207	46	207
163 Breen House: porch curtains	10/24/13	1690	718	SL	5.00	338		
164 Curb stop for Kid Barn water service	10/31/13	750	159	SL	10.00	75	17	75
165 Sound system	05/03/14	535	114	SL	7.00	77	17	77
166 Pressure washer	05/05/14	599	129	SL	7.00	85	19	85
167 mattresses & sofa	05/31/14	2333	500	SL	7.00	333	73	333
168 2004 Kubota RTV900 tractor	06/20/14	8000	1714	SL	7.00	1143	31	1143
169 Defribillator	06/20/14	1199	360	SL	5.00	240	53	240
170 Ping pong table	08/12/14	550	118	SL	7.00	79	79	79
171 Paddleboard & paddle	09/12/14	723	155	SL	7.00	103	23	103
172 Tractor engine rebuild	10/07/14	8411	1803	SL	7.00	1201	44	1201
173 Beaver Pond crossing culvert	12/16/14	1580	158	SL	15.00	105	23	105
174 Breen House culvert	12/16/14	2150	215	SL	15.00	143		
175 recondition tennis courts	04/30/14	3000	300	SL	15.00	200	44	200
176 Blinds	05/29/14	2076	445	SL	7.00	297	65	297
177 Server & Switch	03/25/15	1590	159	SL	5.00	318		
178 HVO compression system	07/18/15	7050	504	SL	7.00	1007	222	1007

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
179 Website	07/17/15	3850	642	SL	3.00	1283		
180 Overflow water pipe	04/03/15	3900	130	SL	15.00	260	57	260
181 Computer	06/16/15	730	73	SL	5.00	146		
182 Paddleboard	09/24/15	699	50	SL	7.00	100	22	100
183 Compressor for walk-in cooler	06/15/16	4180		SL	10.00	209	46	209
184 Refurbish wood floor-yoga barn	06/03/16	2475		SL	5.00	248	55	248
Total							24563	119668

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

L-10a Stmt

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

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

L-14 Stmt

Line 14b - Description of Land, Buildings, and Equipment	(a) Cost/Other Basis	(b) Accumulated Depreciation	(c) Book Value
Buildings	1,072,647.	965,582.	107,065.
Leasehold improvements	1,399,139.	819,007.	580,132.
Furniture & equipment	210,293.	170,432.	39,861.
Other	1,107.	869.	238.
Website	3,850.	1,925.	1,925.
Total	2,687,036.	1,957,815.	729,221.

Common Ground Center, Inc.
03-0343966
2016 Form 990-PF
Net Gain or Loss from Sale of Assets
Part IV

Description	Date Acquired	Date Sold	Sales Price	Accumulated depreciation	Cost Basis	Gain / Loss
18 Dell Computer	1/31/2003	1/1/2016	-	2,421	2,421	-
25 Dell Power Edge Server	3/12/2004	1/1/2016	-	1,986	1,986	-
27 Dell Server	7/28/2004	1/1/2016	-	1,784	1,784	-
29 Yahama Generator	10/19/2004	1/1/2016	-	2,014	2,014	-
32 Wood Chipper	7/25/2005	6/10/2016	1,000	1,500	1,500	1,000
65 Tractor	6/20/2006	1/1/2016	-	6,000	6,000	-
68 Zero Radius Mower	6/12/2007	1/1/2016	-	4,353	4,830	(477)
149 Golf Cart	7/13/2011	6/10/2016	1,000	3,500	3,500	1,000
Total			2,000	23,558	24,035	1,523