

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury  
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2010 calendar year, or tax year beginning , 2010, and ending , 20**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>COMMON GROUND MANAGEMENT CORP.</b>			<b>D</b> Employer identification number <b>13-3871134</b>	
	Doing Business As			<b>E</b> Telephone number <b>(212) 389-9343</b>	
	Number and street (or P.O. box if mail is not delivered to street address)		Room/suite		
	<b>505 EIGHTH AVENUE, 15TH FLOOR</b>				
City or town, state or country, and ZIP + 4 <b>NEW YORK, NY 10018</b>			<b>G</b> Gross receipts \$ <b>5,132,875.</b>		
<b>F</b> Name and address of principal officer: <b>TIMOTHY MARX</b> <b>505 EIGHTH AVENUE NEW YORK, NY 10018</b>			<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
			<b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No		
			If "No," attach a list. (see instructions)		
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			<b>H(c)</b> Group exemption number ▶		
<b>J</b> Website: ▶ <b>WWW.COMMONGROUND.ORG</b>					
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			<b>L</b> Year of formation: <b>1995</b> <b>M</b> State of legal domicile: <b>NY</b>		

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>MANAGING AFFORDABLE HOUSING PROJECTS DEVELOPED BY THE COMMON GROUND ENTITIES AND PROVIDING EMPLOYMENT TO UNDERPRIVILEGED INDIVIDUALS IN THE HOUSING MANAGEMENT FIELD.</b>			
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>5.</b>	
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>3.</b>	
	<b>5</b> Total number of individuals employed in calendar year 2010 (Part V, line 2a)	<b>5</b>	<b>415.</b>	
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>0.</b>	
	<b>7a</b> Total gross unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>	
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>	
	<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 1,410,515.	<b>Current Year</b> 3,270,589.
		<b>9</b> Program service revenue (Part VIII, line 2g)	1,287,236.	1,451,383.
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)		2,237.	263.	
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		213,750.	410,640.	
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		2,913,738.	5,132,875.	
<b>Expenses</b>		<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
		<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
		<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	7,000,502.	7,511,260.
		<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
		<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>1,115,092.</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	3,046,663.	3,159,085.	
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	10,047,165.	10,670,345.		
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-7,133,427.	-5,537,470.		
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 16,377,266.	<b>End of Year</b> 12,967,180.	
	<b>21</b> Total liabilities (Part X, line 26)	35,075,513.	37,202,897.	
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20.	-18,698,247.	-24,235,717.	

**Part II Signature Block**

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

<b>Sign Here</b>	▶ Signature of officer	Date			
	▶ Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN P00741490
	Firm's name ▶ <b>GRANT THORNTON LLP</b>	Firm's EIN ▶ <b>36-6055558</b>			
	Firm's address ▶ <b>666 THIRD AVENUE NEW YORK, NY 10017-4011</b>	Phone no. <b>212-542-9609</b>			

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

**For Paperwork Reduction Act Notice, see the separate instructions.**

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III  X

1 Briefly describe the organization's mission:

ATTACHMENT 1

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 6,257,492. including grants of \$ 0. ) (Revenue \$ 1,451,383. )

COMMON GROUND MANAGEMENT CORPORATION ("CGM") WAS ORGANIZED TO SUPPORT THE CHARITABLE MISSION OF COMMON GROUND COMMUNITY HDFC AND ITS RELATED TAX-EXEMPT AFFILIATED ORGANIZATIONS. CGM MANAGES COMMON GROUNDS AFFORDABLE HOUSING PROJECTS AND PROVIDES EMPLOYMENT TO UNDERPRIVILEGED INDIVIDUALS IN THE HOUSING MANAGEMENT FIELD.

CGM PROVIDES ALL FINANCIAL, ADMINISTRATIVE AND HUMAN RESOURCE SERVICES FOR COMMON GROUND. IT ALSO PROVIDES HOUSING PLANNING AND DEVELOPMENT, CENTRAL INTAKE FOR RESIDENTS, AND OVERALL HOUSING ADMINISTRATION.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 6,257,492.

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Yes, No. Rows 1-20b detailing various organizational requirements and reporting obligations.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No checkboxes. Rows include questions 21 through 38 regarding grants, compensation, tax-exempt bonds, excess benefit transactions, and Schedule O completion.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 1a-14b regarding Form 1096, Form W-2G, backup withholding, Form W-3, unrelated business gross income, foreign accounts, prohibited tax shelter transactions, and contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (5), 1b (3), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b, 11a (X), 11b, 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NY,
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: EDUARDO RONQUILLO, CONTROLLER 505 EIGHTH AVE, 15TH FL NEW YORK, NY 10018 212 389-9343

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to any question in this Part VII . . . . .  X

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
ATTACHMENT 2										
(1) PETER EZERSKY CHAIRMAN	1.00	X		X				0.	0.	0.
(2) BRUCE ANGIOLILLO SECRETARY	1.00	X		X				0.	0.	0.
(3) ROSANNE HAGGERTY PRESIDENT	40.00	X		X				214,148.	0.	15,922.
(4) DAVID BEER VICE PRESIDENT	40.00	X		X				151,307.	0.	28,685.
(5) ELLEN TAUS TREASURER	1.00	X						0.	0.	0.
(6) TIMOTHY MARX EXECUTIVE DIRECTOR	40.00			X				213,852.	0.	16,441.
(7) MICHAEL KURTZ CHIEF FINANCIAL OFFICER	40.00			X				133,973.	0.	7,028.
(8) EDUARDO RONQUILLO CONTROLLER	40.00			X				133,973.	0.	15,915.
(9) BRENDA ROSEN DIRECTOR OF HOUSING	40.00					X		163,153.	0.	7,315.
(10) REBECCA KANIS DIRECTOR INNOVATIVE HOUSING	40.00					X		125,577.	0.	8,292.
(11) ANDREW HAUPT DEPUY DIRECTOR OF HOUSING	40.00					X		111,125.	0.	22,788.
(12) LYLE CHURCHILL SR. DIRECTOR OF FUNDRAISING	40.00					X		165,169.	0.	22,053.
(13) AMIE POSPISIL DIRECTOR OF OUTREACH	40.00					X		118,403.	0.	10,137.
(14)										
(15)										
(16)										

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
(26) -----										
(27) -----										
(28) -----										

<b>1b Sub-total</b> .....	1,530,680.	0.	154,576.
<b>c Total from continuation sheets to Part VII, Section A</b> .....			
<b>d Total (add lines 1b and 1c)</b> .....	1,530,680.	0.	154,576.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ► **14**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> .....	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
ATTACHMENT 3		

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► **15**

**Part VIII Statement of Revenue**

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b> Membership dues . . . . .	<b>1b</b>					
	<b>c</b> Fundraising events . . . . .	<b>1c</b>					
	<b>d</b> Related organizations . . . . .	<b>1d</b>					
	<b>e</b> Government grants (contributions) . .	<b>1e</b>	1,330,624.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .	<b>1f</b>	1,939,965.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$						
	<b>h Total.</b> Add lines 1a-1f . . . . .			3,270,589.			
<b>Program Service Revenue</b>	<b>2a</b> MANAGEMENT FEES	<b>Business Code</b>	900099	1,451,383.	1,451,383.		
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue . . . . .						
	<b>g Total.</b> Add lines 2a-2f . . . . .			1,451,383.			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts). . . . .			263.			263.
	<b>4</b> Income from investment of tax-exempt bond proceeds . . .			0.			
	<b>5</b> Royalties . . . . .			0.			
	<b>6a</b> Gross Rents . . . . .	(i) Real	(ii) Personal				
	<b>b</b> Less: rental expenses . . .						
	<b>c</b> Rental income or (loss) . .						
	<b>d</b> Net rental income or (loss) . . . . .				0.		
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses . . . . .						
	<b>c</b> Gain or (loss) . . . . .						
	<b>d</b> Net gain or (loss) . . . . .				0.		
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>					
	<b>b</b> Less: direct expenses . . . . .	<b>b</b>					
	<b>c</b> Net income or (loss) from fundraising events . . . . .				0.		
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>					
<b>b</b> Less: direct expenses . . . . .	<b>b</b>						
<b>c</b> Net income or (loss) from gaming activities . . . . .				0.			
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>						
<b>b</b> Less: cost of goods sold . . . . .	<b>b</b>						
<b>c</b> Net income or (loss) from sales of inventory . . . . .				0.			
Miscellaneous Revenue			<b>Business Code</b>				
<b>11a</b> MISCELLANEOUS		900099		271,922.			271,922.
<b>b</b> 100K HOMES CAMPAIGN		900099		138,718.	138,718.		
<b>c</b> _____							
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . .				410,640.			
<b>12 Total revenue.</b> See instructions . . . . .				5,132,875.	1,590,101.	0.	272,185.

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . .	0.			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 . . . . .	0.			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 . . . . .	0.			
4 Benefits paid to or for members . . . . .	0.			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	640,355.	352,195.	224,124.	64,036.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0.			
7 Other salaries and wages . . . . .	5,402,145.	2,926,324.	1,914,921.	560,900.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	139,262.	66,054.	61,330.	11,878.
9 Other employee benefits . . . . .	847,493.	437,935.	331,454.	78,104.
10 Payroll taxes . . . . .	482,005.	235,469.	200,420.	46,116.
11 Fees for services (non-employees):				
a Management . . . . .	0.			
b Legal . . . . .	31,293.	8,856.	22,437.	
c Accounting . . . . .	367,478.		367,478.	
d Lobbying . . . . .	0.			
e Professional fundraising services. See Part IV, line 17	0.			
f Investment management fees . . . . .	0.			
g Other . . . . .	1,158,708.	751,976.	333,417.	73,315.
12 Advertising and promotion . . . . .	42,743.	19,459.	9,629.	13,655.
13 Office expenses . . . . .	247,570.	75,645.	157,943.	13,982.
14 Information technology . . . . .	263,452.	19,529.	241,753.	2,170.
15 Royalties . . . . .	0.			
16 Occupancy . . . . .	553,872.	8,100.	545,772.	
17 Travel . . . . .	181,670.	173,410.	7,836.	424.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings . . . . .	0.			
20 Interest . . . . .	117,967.		117,967.	
21 Payments to affiliates . . . . .	0.			
22 Depreciation, depletion, and amortization . . . . .	77,901.		77,901.	
23 Insurance . . . . .	89,674.	907.	88,767.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a <u>CONTRACTUAL SOCIAL SERVICES</u> . . . . .	364,998.	339,998.	25,000.	
b <u>HOUSING RENTAL ASSISTANCE</u> . . . . .	290,471.	290,471.		
c <u>PROGRAM EXPENSES/TENANT SVCS</u> . . . . .	262,568.	246,711.	15,857.	
d <u>GALA FUNDRAISING EXPENSES</u> . . . . .	235,791.	78,394.	159,207.	235,791.
e <u>UTILITIES</u> . . . . .	237,601.	43,012.	125,609.	
f All other expenses . . . . .	-1,364,672.	183,047.	-1,731,061.	14,721.
<b>25 Total functional expenses.</b> Add lines 1 through 24f	<b>10,670,345.</b>	<b>6,257,492.</b>	<b>3,297,761.</b>	<b>1,115,092.</b>
<b>26 Joint Costs.</b> Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation . . . . .				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing . . . . .	54,458.	<b>1</b>	1,604,033.
	<b>2</b> Savings and temporary cash investments . . . . .	535,457.	<b>2</b>	0.
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	372,727.	<b>4</b>	731,679.
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	14,772,677.	<b>7</b>	9,822,659.
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	379,047.	<b>9</b>	0.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b> 635,440.		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 247,997.	202,463.	<b>10c</b> 387,443.
	<b>11</b> Investments - publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	60,437.	<b>15</b>	421,366.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	16,377,266.	<b>16</b>	12,967,180.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	7,998,860.	<b>17</b>	4,406,032.
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	6,675,000.	<b>23</b>	2,400,000.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities. Complete Part X of Schedule D . . . . .	20,401,653.	<b>25</b>	30,396,865.
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	35,075,513.	<b>26</b>	37,202,897.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	-19,423,219.	<b>27</b>	-25,788,236.
	<b>28</b> Temporarily restricted net assets . . . . .	724,972.	<b>28</b>	1,552,519.
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	-18,698,247.	<b>33</b>	-24,235,717.	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	16,377,266.	<b>34</b>	12,967,180.	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI . . . . .

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	<b>1</b>	5,132,875.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25) . . . . .	<b>2</b>	10,670,345.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1 . . . . .	<b>3</b>	-5,537,470.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	<b>4</b>	-18,698,247.
<b>5</b>	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>5</b>	
<b>6</b>	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B)) . . . . .	<b>6</b>	-24,235,717.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII . . . . .

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .		X
<b>b</b>	Were the organization's financial statements audited by an independent accountant? . . . . .	X	
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . . If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
<b>d</b>	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .	X	
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	X	

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

**2010**

**Open to Public Inspection**

<b>Name of the organization</b> COMMON GROUND MANAGEMENT CORP.	<b>Employer identification number</b> 13-3871134
---	---

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)

10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.

11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.

- a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Other

e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? .....	Yes	No
(ii) A family member of a person described in (i) above? .....	11g(ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above? .....	11g(iii)	

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2010; 15 Public support percentage from 2009 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2010; b 33 1/3% support test - 2009; 17a 10%-facts-and-circumstances test - 2010; b 10%-facts-and-circumstances test - 2009; 18 Private foundation.

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**  
 (Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.  
 If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	40,000.	692,350.	445,140.	1,410,515.	3,270,589.	5,858,594.
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .	1,069,350.	687,507.	1,325,245.	1,287,236.	1,590,101.	5,959,439.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .	1,109,350.	1,379,857.	1,770,385.	2,697,751.	4,860,690.	11,818,033.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						
<b>c</b> Add lines 7a and 7b. . . . .						
<b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .						11,818,033.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>9</b> Amounts from line 6. . . . .	1,109,350.	1,379,857.	1,770,385.	2,697,751.	4,860,690.	11,818,033.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	37,208.	11,847.	12,229.	17,423.	263.	78,970.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .	37,208.	11,847.	12,229.	17,423.	263.	78,970.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) <b>ATCH 1</b> . . . . .	101,373.	22,089.	66,002.	271,922.	410,640.	872,026.
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .	1,247,931.	1,413,793.	1,848,616.	2,987,096.	5,271,593.	12,769,029.
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f)). . . . .	<b>15</b>	92.55%
<b>16</b> Public support percentage from 2009 Schedule A, Part III, line 15 . . . . .	<b>16</b>	93.55%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2010</b> (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	.62%
<b>18</b> Investment income percentage from <b>2009</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	.96%

- 19a 33 1/3% support tests - 2010.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests - 2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

FORM 990, SCHEDULE A, PUBLIC SUPPORT TEST

ALL REVENUES DERIVED BY COMMON GROUND MANAGEMENT CORPORATION ARE DERIVED FROM NON-DISQUALIFIED PERSONS; ACCORDINGLY, THE ORGANIZATION HAS NO LIMITATION ON ITS PUBLIC SUPPORT (TO BE REPORTED IN LINE 7A). MANAGEMENT FEES DERIVED FROM THE ORGANIZATION'S RELATED ENTITIES ARE PAID BY SECTION 509(A)(1) PUBLIC CHARITIES THAT ARE, BY DEFINITION, NOT DISQUALIFIED PERSONS.

ATTACHMENT 1

SCHEDULE A, PART III - OTHER INCOME

DESCRIPTION	2006	2007	2008	2009	2010	TOTAL
MISCELLANEOUS	101,373.	22,089.	66,002.	271,922.	410,640.	872,026.
TOTAL	<u>101,373.</u>	<u>22,089.</u>	<u>66,002.</u>	<u>271,922.</u>	<u>410,640.</u>	<u>872,026.</u>

**Schedule of Contributors**

▶ Attach to Form 990, 990-EZ, or 990-PF.

**2010**

<b>Name of the organization</b> COMMON GROUND MANAGEMENT CORP.	<b>Employer identification number</b> 13-3871134
---	---

**Organization type** (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)(3) ( ) (enter number) organization

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

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

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

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

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

Name of organization **COMMON GROUND MANAGEMENT CORP.**Employer identification number  
13-3871134**Part I** Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	DEPARTMENT OF HOMELESS SERVICES 33 BEAVER STREET NEW YORK, NY 10004	\$ 372,071.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	NYC HIV/AIDS SERVICES ADMINISTRATION CITY OF NEW YORK NEW YORK, NY 10004	\$ 839,159.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	NYS DEPARTMENT OF HEALTH & MENTAL HYGIEN C/O CITY OF NEW YORK NEW YORK, NY 10001	\$ 73,394.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	RX FOUNDATION 382 N. LEMON AVENUE #334 WALNUT, CA 91789	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	CORPORATION FOR SUPPORTIVE HOUSING 50 BROADWAY, 17TH FLOOR NEW YORK, NY 10004	\$ 75,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	GOLDMAN SACHS & CO 200 WEST STREET NEW YORK, NY 10282	\$ 200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization **COMMON GROUND MANAGEMENT CORP.**

Employer identification number  
13-3871134

**Part I** Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	FANNIE MAE ----- 3900 WISCONSIN AVENUE, NW ----- WASHINGTON, DC 20016-2892 -----	\$ 325,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>  (Complete Part II if there is a noncash contribution.)
8	METLIFE FOUNDATION ----- C/O 505 EIGHTH AVENUE, 15TH FLOOR ----- NEW YORK, NY 10018 -----	\$ 125,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>  (Complete Part II if there is a noncash contribution.)
9	BANK OF AMERICA FOUNDATION ----- C/O 505 EIGHTH AVENUE, 15TH FLOOR ----- NEW YORK, NY 10018 -----	\$ 210,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>  (Complete Part II if there is a noncash contribution.)
10	CONRAD N. HILTON FOUNDATION ----- 10100 SANTA MONICA BLVD, SUITE 1000 ----- LOS ANGELES, CA 90067 -----	\$ 600,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>  (Complete Part II if there is a noncash contribution.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>  (Complete Part II if there is a noncash contribution.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>  (Complete Part II if there is a noncash contribution.)

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2010

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Attach to Form 990. See separate instructions.

Name of the organization

COMMON GROUND MANAGEMENT CORP.

Employer identification number

13-3871134

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 3 columns: Line number, Description, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for totals, 5-6 for yes/no questions.

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Table with 3 columns: Line number, Description, Held at the End of the Tax Year. Rows 1-9 for various conservation easement questions and a summary table.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 3 columns: Line number, Description, Amount. Rows 1a, 1b, 2, 2a, 2b for art and historical treasures reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition, b Scholarly research, c Preservation for future generations, d Loan or exchange programs, e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

b If "Yes," explain the arrangement in Part XIV and complete the following table:

Table with 2 columns: Description, Amount. Rows: 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance.

2a Did the organization include an amount on Form 990, Part X, line 21?

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 1a-1g (Beginning of year balance, Contributions, Net investment earnings, gains, and losses, Grants or scholarships, Other expenditures for facilities and programs, Administrative expenses, End of year balance).

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment %
b Permanent endowment %
c Term endowment %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
(ii) related organizations

Table with 2 columns: Yes, No. Rows: 3a(i), 3a(ii), 3b

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Table with 5 columns: Description of investment, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows: 1a Land, 1b Buildings, 1c Leasehold improvements, 1d Equipment, 1e Other, Total.

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
(I) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
(10) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
(10) _____	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount	
(1) Federal income taxes		
(2) SECURITY DEPOSITS	7,396.	
(3) DUE TO AFFILIATED ORGANIZATION	30,389,469.	
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
(10) _____		
(11) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	30,396,865.	

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

Table with 10 rows for reconciliation of net assets. Line 1: Total revenue (5,132,875). Line 2: Total expenses (10,670,345). Line 3: Excess or (deficit) for the year (-5,537,470). Lines 4-9: Adjustments. Line 10: Excess or (deficit) per audited financial statements (-5,537,470).

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Table with 5 main rows for revenue reconciliation. Line 1: Total revenue (5,132,875). Lines 2-4: Adjustments to line 1. Line 3: Subtract line 2e from line 1 (5,132,875). Lines 4-5: Adjustments to line 3. Line 5: Total revenue (5,132,875).

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Table with 5 main rows for expense reconciliation. Line 1: Total expenses (10,670,345). Lines 2-4: Adjustments to line 1. Line 3: Subtract line 2e from line 1 (10,670,345). Lines 4-5: Adjustments to line 3. Line 5: Total expenses (10,670,345).

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE PAGE 5

**Part XIV** Supplemental Information (continued)

FIN 48

## PART X - OTHER LIABILITIES

ON JANUARY 1, 2009, COMMON GROUND ADOPTED A NEW ACCOUNTING STANDARD WHICH REQUIRES THAT A TAX POSITION BE RECOGNIZED OR DERECOGNIZED BASED ON A "MORE-LIKE-THAN-NOT" THRESHOLD. THE ACCOUNTING STANDARD ESTABLISHES CRITERION THAT AN INDIVIDUAL TAX POSITION HAS TO MEET FOR SOME OR ALL OF THE BENEFITS OF THAT POSITION TO BE RECOGNIZED IN AN ENTITY'S FINANCIAL STATEMENTS. ON INITIAL APPLICATION, THIS CRITERION WILL BE APPLIED TO ALL TAX POSITIONS FOR WHICH THE STATUTE OF LIMITATIONS REMAINS OPEN. ONLY TAX POSITIONS THAT MEET THE "MORE-LIKELY-THAN-NOT" RECOGNITION THRESHOLD AT THE ADOPTION DATE WILL BE RECOGNIZED OR CONTINUE TO BE RECOGNIZED. THE ADOPTION OF THIS GUIDANCE DID NOT HAVE AN IMPACT ON COMMON GROUND'S CONSOLIDATED FINANCIAL STATEMENTS, AS MANAGEMENT BELIEVES THAT THERE ARE NO UNCERTAIN TAX POSITIONS WITHIN ITS CONSOLIDATED FINANCIAL STATEMENTS. COMMON GROUND HAS PROCESSES PRESENTLY IN PLACE TO ENSURE THE MAINTENANCE OF ITS TAX-EXEMPT STATUS; TO IDENTIFY AND REPORT UNRELATED INCOME; DETERMINE ITS FILING AND TAX OBLIGATIONS IN JURISDICTIONS FOR WHICH IT HAS NEXUS; AND TO REVIEW OTHER MATTERS THAT MAY BE CONSIDERED TAX POSITIONS. THE TAX YEARS ENDING 2007, 2008, 2009 AND 2010 ARE STILL OPEN TO AUDIT FOR BOTH FEDERAL AND STATE PURPOSES.

**Part XIV** Supplemental Information (continued)

## RECONCILIATION

PARTS XI, XII, XIII

COMMON GROUND COMMUNITY HDFC FILES A CONSOLIDATED AUDITED FINANCIAL STATEMENT WITH ALL OF ITS TAX-EXEMPT SUBSIDIARIES. THE RECONCILIATION IN PART XI OF SCHEDULE D RECONCILES BACK TO COMMON GROUND'S MANAGEMENT CORP'S FINANCIAL INFORMATION AS PRESENTED IN THE AUDITED FINANCIAL STATEMENTS AND NOT TO THE CONSOLIDATED NUMBERS (INCLUSIVE OF ALL SUBSIDIARIES).

COMMON GROUND'S MANAGEMENT CORP'S CHANGE IN NET ASSETS FOR THE YEAR IS (\$5,537,470).

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

**2010**

**Open to Public Inspection**

Name of the organization

COMMON GROUND MANAGEMENT CORP.

Employer identification number

13-3871134

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |   |
|--|---|
| <input type="checkbox"/> First-class or charter travel             | <input checked="" type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence            |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees              |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)            |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee   | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment from the organization or a related organization? . . . . . **4a** X
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . . **4b** X
- c** Participate in, or receive payment from, an equity-based compensation arrangement? . . . . . **4c** X
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? . . . . . **5a** X
- b** Any related organization? . . . . . **5b** X
- If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? . . . . . **6a** X
- b** Any related organization? . . . . . **6b** X
- If "Yes" to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III . . . . . **7** X

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . . **8** X

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . . **9**

	Yes	No
<b>1b</b>	X	
<b>2</b>	X	
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

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

Schedule J (Form 990) 2010

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 ROSANNE HAGGERTY	(i)	214,148.	0.	0.	8,774.	7,148.	230,070.	
	(ii)	0.	0.	0.	0.	0.	0.	
2 TIMOTHY MARX	(i)	213,852.	0.	0.	7,193.	9,248.	230,293.	
	(ii)	0.	0.	0.	0.	0.	0.	
3 DAVID BEER	(i)	151,307.	0.	0.	7,908.	20,777.	179,992.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
4 BRENDA ROSEN	(i)	163,153.	0.	0.	7,280.	35.	170,468.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
5 EDUARDO RONQUILLO	(i)	134,718.	0.	0.	0.	15,915.	150,633.	
	(ii)	0.	0.	0.	0.	0.	0.	
6 LYLE CHURCHILL	(i)	165,169.	0.	0.	1,621.	20,432.	187,222.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

COMMON GROUND MANAGEMENT CORP.

Employer identification number

13-3871134

POLICIES

FORM 990, PART VI, SECTION B

LINE 11 - THE 990 PREPARATION PROCESS IS DISCUSSED WITH THE CGC AUDIT COMMITTEE AT THE TIME THAT THE ANNUAL AUDITED FINANCIAL STATEMENTS ARE PRESENTED TO THE BOARD BY OUR INDEPENDENT AUDITORS, GRANT THORNTON. ALL 990'S ARE PREPARED BY THE CGC FINANCE DEPARTMENT AND REVIEWED BY A TAX PARTNER AT GRANT THORNTON. THE 990'S MUST AGREE TO THE AUDITED FINANCIAL STATEMENTS. DRAFTS ARE SUBMITTED TO CGC'S CFO FOR REVIEW, AFTER WHICH FINAL RETURNS ARE PRODUCED. THE 990'S ARE REVIEWED BY THE CHAIR OF THE AUDIT COMMITTEE, ALONG WITH CGC'S CFO AND EXECUTIVE DIRECTOR. FINAL RETURNS ARE AUTHORIZED AND FILED BY THE CFO. ALL 990'S ARE POSTED TO A SECURE WEB SITE, WITH LIMITED ACCESS FOR CGC BOARD MEMBERS ONLY. AN EMAIL IS SENT TO ALL BOARD MEMBERS TO INFORM THEM WHEN THE RETURNS ARE AVAILABLE FOR REVIEW. THE GRANT THORNTON TAX PARTNER WILL MAKE A SUMMARY PRESENTATION OF THE 990'S TO THE ENTIRE BOARD AT THE DECEMBER BOARD MEETING.

POLICIES

FORM 990, PART VI, SECTION B

LINE 12 - CONFLICT OF INTEREST: ALL BOARD MEMBERS AND SENIOR MANAGEMENT OF CGC ARE REQUIRED TO SIGN A CONFLICT OF INTEREST POLICY STATEMENT AT THE START OF THEIR SERVICE. THE CONFLICT OF INTEREST POLICY IS MONITORED AND ENFORCED BY THE CFO. CASH DISBURSEMENTS: THE ORGANIZATION'S ACCOUNTS PAYABLE PROCESSES REQUIRES ALL DISBURSEMENT VOUCHERS HAVE THE

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

SIGNATURES OF THE DEPARTMENT SUPERVISOR AND A FINANCE DEPARTMENT MANAGER.

ALL CHECKS ARE MANUALLY SIGNED BY THE CONTROLLER, AND CHECKS OVER \$10,000 ARE SIGNED BY BOTH THE CONTROLLER AND CFO. WE BELIEVE THAT THESE LEVELS OF REVIEW AND APPROVAL ARE ADEQUATE TO MONITOR COMPLIANCE WITH THE CONFLICT POLICY. LINE 15 - THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS REVIEWS THE COMPENSATION OF THE CEO, EXECUTIVE DIRECTOR AND OTHER TOP MANAGEMENT OFFICIAL. COMMON GROUND BELIEVES THAT ITS COMPENSATION IS COMPETITIVE WITH OTHER NOT FOR PROFIT ORGANIZATIONS OF A SIMILAR SCALE AND COMPLEXITY. ON A PERIODIC BASIS, AN INDEPENDENT COMPENSATION CONSULTING FIRM PERFORMS A BENCHMARKING ANALYSIS TO ASSURE THE COMPETITIVENESS OF THE COMPENSATION STRUCTURE. ALL JOBS WITHIN COMMON GROUND ARE CLASSIFIED INTO SALARY GRADES, BASED ON THE COMPLEXITY AND SKILL LEVEL REQUIRED FOR THE POSITION. ALL SALARIES ARE REVIEWED ON AN ANNUAL BASIS IN JUNE, WHICH CORRESPONDS TO THE PERFORMANCE REVIEW CYCLE.

DISCLOSURE

FORM 990, PART VI, SECTION C

LINE 19 - CGC MAKES ITS FORM 990 AVAILABLE TO THE PUBLIC BY RETAINING A COPY AT ITS PLACE OF BUSINESS. THE FORM 990 IS LIKEWISE PUBLISHED ON THE INTERNET AT WWW.GUIDESTAR.ORG. CGC'S GOVERNING DOCUMENTS, CONFLICT STATEMENT, FINANCIAL STATEMENTS AND ANNUAL AUDIT ARE AVAILABLE UPON REQUEST. A SUMMARY OF THE ANNUAL FINANCIAL STATEMENTS ARE PUBLISHED AS PART OF THE ORGANIZATION'S ANNUAL REPORT, WHICH IS BOTH PRINTED AND AVAILABLE VIA THE PUBLIC WEB SITE AT WWW.COMMONGROUND.ORG.

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

## FUNDRAISING ACTIVITIES

## PART VIII LINE 8

COMMON GROUND MANAGEMENT CORP. IS THE MANAGEMENT COMPANY FOR MULTIPLE ENTITIES. REVENUE AND CONTRIBUTIONS FOR THE ANNUAL GALA WERE REPORTED ON THE COMMON GROUND I HDFO 990. THE GALA EXPENSES ARE REPORTED ON THE COMMON GROUND MANAGEMENT CORP. 990 (PART IX LINE 24).

## FUNCTIONAL EXPENSES

## PART IX, LINE 24 (F)

COMMON GROUND MANAGEMENT REPORTS A NEGATIVE "OTHER EXPENSE" ON PART IX, LINE 24 (F) TO REFLECT THE ALLOCATION OF ADMINISTRATIVE AND OVERHEAD EXPENSES TO OTHER ORGANIZATIONS IN THE COMMON GROUND UNIVERSE. THIS ALLOCATION OF FUNCTIONAL EXPENSES TIES BACK TO THE AUDITED FINANCIAL STATEMENTS. THE NEGATIVE ALLOCATION AMOUNT REPORTED IN COLUMN A IS (\$2,063,362).

ATTACHMENT 1FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

COMMON GROUND MANAGEMENT CORPORATION ("CGM") WAS FORMED AND IS OPERATED FOR THE CHARITABLE PURPOSE OF MANAGING AFFORDABLE HOUSING PROJECTS AND PROVIDING EMPLOYMENT TO UNDERPRIVILEGED INDIVIDUALS IN THE HOUSING MANAGEMENT FIELD. AT THIS TIME, CGM IS MANAGING THE AURORA, A SUPPORTIVE HOUSING RESIDENCE OWNED BY THE ACTORS' FUND OF AMERICA, AND THE WINDHAM HOUSE, A SUPPORTIVE HOUSING RESIDENCE IN CONNECTICUT OWNED BY THE CONNECTICUT HOUSING AND FINANCING AUTHORITY.

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

ATTACHMENT 2

FORM 990, PART VII, COLUMN B - ESTIMATED AVERAGE PER WEEK

NAME AND TITLE	HOURS DEVOTED FOR RELATED ORGANIZATION
PETER EZERSKY CHAIRMAN	1.00
BRUCE ANGIOLILLO SECRETARY	1.00
ROSANNE HAGGERTY PRESIDENT	1.00
DAVID BEER VICE PRESIDENT	1.00
TIMOTHY MARX EXECUTIVE DIRECTOR	1.00
MICHAEL KURTZ CHIEF FINANCIAL OFFICER	1.00
EDUARDO RONQUILLO CONTROLLER	1.00

ATTACHMENT 3

990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
CENTER FOR URBAN COMMUNITY SVCS INC 198 E. 121ST STREET NEW YORK, NY 10035	TENANT SERVICES	1,598,572.
CATHOLIC CHARITIES NEIGHBORHOOD SVCS INC 191 JORALEMON STREET BROOKLYN, NY 11201	TENANT SERVICES	668,828.
JAMAICA YMCA 89-25 PARSONS BOULEVARD JAMAICA, NY 11432	TENANT SERVICES	1,497,796.
ALLIED BARTON SECURITY SERVICES 161 WASHINGTON ST STE 600 CONSHOHOCKEN, PA 19428	SECURITY SERVICES	872,512.
GRANT THORNTON, LLP 666 THIRD AVENUE NEW YORK, NY 10017	ACCOUNTING/AUDIT	393,210.
TOTAL COMPENSATION		<u>5,030,918.</u>

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.**

▶ **Attach to Form 990.**

▶ **See separate instructions.**

Name of the organization

COMMON GROUND MANAGEMENT CORP.

Employer identification number

13-3871134

**Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) COMMON GROUND WINDHAM, LLC 505 EIGHTH AVENUE, 15TH FLOOR NEW YORK, NY 10018	REAL ESTATE	CT	73,694.	300.	N/A
(2) -----					
(3) -----					
(4) -----					
(5) -----					
(6) -----					

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) COMMON GROUND VENTURES 505 8TH AVE, 15TH FLOOR NEW YORK, NY 10018 13-3705242	HOUSING	NY	501 (C) (3)	9	N/A		X
(2) COMMON GROUND COMMUNITY HDFC 505 8TH AVE, 15TH FLOOR NEW YORK, NY 10018 11-3048002	HOUSING	NY	501 (C) (3)	9	N/A		X
(3) COMMON GROUND COMMUNITY III HDFC 505 8TH AVE, 15TH FLOOR NEW YORK, NY 10018 13-4138205	HOUSING	NY	501 (C) (3)	7	N/A		X
(4) COMMON GROUND COMMUNITY IV HDFC 505 8TH AVE, 15TH FLOOR NEW YORK, NY 10018 13-4196931	HOUSING	NY	501 (C) (3)	7	N/A		X
(5) COMMON GROUND COMMUNITY II 505 8TH AVE, 15TH FLOOR NEW YORK, NY 10018 13-3846708	HOUSING	NY	501 (C) (3)	7	N/A		X
(6) COMMON GROUND OF RC CORP 505 8TH AVE, 15TH FLOOR NEW YORK, NY 10018 13-4074775	HOUSING	NY	501 (C) (3)	11E	N/A		X
(7) COMMON GROUND JOBS TRAINING CORP 505 8TH AVE, 15TH FLOOR NEW YORK, NY 10018 13-3705243	HOUSING	NY	501 (C) (3)	9	N/A		X

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

Schedule R (Form 990) 2010

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.**  
▶ **Attach to Form 990.** ▶ **See separate instructions.**

Name of the organization

COMMON GROUND MANAGEMENT CORP.

Employer identification number

13-3871134

**Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) -----					
(2) -----					
(3) -----					
(4) -----					
(5) -----					
(6) -----					

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) ST MARK'S BROWNSVILLE HOUSING DEV FUND 505 8TH AVE, 15TH FLOOR NEW YORK, NY 10018 14-1971582	HOUSING	NY	501 (C) (3)	7	N/A		X
(2) BROOK AVENUE HDFC 505 8TH AVE, 15TH FLOOR NEW YORK, NY 10018 41-2217113	HOUSING	NY	501 (C) (3)	9	N/A		X
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							

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

Schedule R (Form 990) 2010

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) -----												
(2) -----												
(3) -----												
(4) -----												
(5) -----												
(6) -----												
(7) -----												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) -----							
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							

**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)

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

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity . . . . .		X
<b>b</b> Gift, grant, or capital contribution to other organization(s) . . . . .		X
<b>c</b> Gift, grant, or capital contribution from other organization(s) . . . . .		X
<b>d</b> Loans or loan guarantees to or for other organization(s) . . . . .	X	
<b>e</b> Loans or loan guarantees by other organization(s) . . . . .	X	
<b>f</b> Sale of assets to other organization(s) . . . . .		X
<b>g</b> Purchase of assets from other organization(s) . . . . .		X
<b>h</b> Exchange of assets . . . . .		X
<b>i</b> Lease of facilities, equipment, or other assets to other organization(s) . . . . .		X
<b>j</b> Lease of facilities, equipment, or other assets from other organization(s) . . . . .		X
<b>k</b> Performance of services or membership or fundraising solicitations for other organization(s) . . . . .		X
<b>l</b> Performance of services or membership or fundraising solicitations by other organization(s) . . . . .		X
<b>m</b> Sharing of facilities, equipment, mailing lists, or other assets . . . . .	X	
<b>n</b> Sharing of paid employees . . . . .	X	
<b>o</b> Reimbursement paid to other organization for expenses . . . . .		X
<b>p</b> Reimbursement paid by other organization for expenses . . . . .		X
<b>q</b> Other transfer of cash or property to other organization(s) . . . . .	X	
<b>r</b> Other transfer of cash or property from other organization(s) . . . . .	X	

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) COMMON GROUND COMMUNITY HDFC	M		
(2)			
(3)			
(4)			
(5)			
(6)			

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproportionate allocations?		(g) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No
(1) -----										
(2) -----										
(3) -----										
(4) -----										
(5) -----										
(6) -----										
(7) -----										
(8) -----										
(9) -----										
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										
(15) -----										
(16) -----										

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**Part VII** **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

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Form <b>CHAR500</b>  <small>This form used for Article 7-A, EPTL and dual filers (replaces forms CHAR 497, CHAR 010 and CHAR 006)</small>	<b>Annual Filing for Charitable Organizations</b> New York State Department of Law (Office of the Attorney General) Charities Bureau - Registration Section 120 Broadway New York, NY 10271 <a href="http://www.charitiesnys.com">http://www.charitiesnys.com</a>	<b>2 0 1 0</b>  <b>Open to Public Inspection</b>
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**1. General Information**

a. For the fiscal year beginning (mm/dd/yyyy) <u>01/01</u> / <b>2 0 1 0</b> and ending (mm/dd/yyyy) <u>12/31/2010</u>			
b. Check if applicable for NYS: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial filing <input type="checkbox"/> Final filing <input type="checkbox"/> Amended filing <input type="checkbox"/> NY registration pending	c. Name of organization <b>COMMON GROUND MANAGEMENT CORP.</b>		d. Fed. employer ID no. (EIN) (##-####-####) <b>13-3871134</b>
	Number and street (or P.O. box if mail not delivered to street address) Room/suite <b>505 EIGHTH AVENUE, 15TH FLOOR</b>		e. NY State registration no. (##-###-###) <b>05-77-57</b>
	City or town, state or country and zip + 4 <b>NEW YORK, NY, 10018</b>		f. Telephone number <b>(212) 389-9343</b>
			g. Email

**2. Certification - Two Signatures Required**

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

a. President or Authorized Officer	Signature	Printed Name	Title	Date
b. Chief Financial Officer or Treasurer	Signature	Printed Name	Title	Date

**3. Annual Report Exemption Information**

a. **Article 7-A** annual report exemption (Article 7-A registrants and dual registrants)  
 Check  if total contributions from NY State (including residents, foundations, corporations, government agencies, etc.) did not exceed \$25,000 **and** the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during this fiscal year.  
**NOTE:** An organization may claim this exemption if no PFR or FRC was used **and** either: 1) it received an allocation from a federated fund, United Way or incorporated community appeal **and** contributions from all other sources did not exceed \$25,000 **or** 2) it received all or substantially all of its contributions from one government agency to which it submitted an annual report similar to that required by Article 7-A.

b. **EPTL** annual report exemption (EPTL registrants and dual registrants)  
 Check  if gross receipts did not exceed \$25,000 **and** the assets (market value) did not exceed \$25,000 at any time during this fiscal year.

For EPTL or Article-7A registrants claiming the annual report exemption under the one law under which they are registered and for dual registrants claiming the annual report exemptions under both laws, simply complete part 1 (General Information), part 2 (Certification) and part 3 (Annual Report Exemption Information) above.  
***Do not submit a fee, do not complete the following schedules and do not submit any attachments to this form.***

**4. Article 7-A Schedules**

If you did **not** check the Article 7-A annual report exemption above, complete the following for this fiscal year:

a. Did the organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? . . .  Yes\*  No  
 \* If "Yes", complete Schedule 4a.

b. Did the organization receive government contributions (grants)? . . .  Yes\*  No  
 \* If "Yes", complete Schedule 4b.

**5. Fee Submitted:** See last page for **summary of fee requirements.**

Indicate the filing fee(s) you are submitting along with this form:		<b>Submit only one check or money order for the total fee, payable to "NYS Department of Law"</b>
a. Article 7-A filing fee . . . . .	\$ <u>25.</u>	
b. EPTL filing fee . . . . .	\$ <u>25.</u>	
c. <b>Total fee</b> . . . . .	\$ <u>50.</u>	

**6. Attachments -** For organizations that are not claiming annual report exemptions under both laws, see last page for required attachments. → → →



## 5. Fee Instructions

The filing fee depends on the organization's Registration Type. For details on Registration Type and filing fees, see the Instructions for Form CHAR500.

Organization's Registration Type	Fee Instructions
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- **Article 7-A** Calculate the Article 7-A filing fee using the table in **part a** below. The EPTL filing fee is \$0.
- **EPTL** Calculate the EPTL filing fee using the table in **part b** below. The Article 7-A filing fee is \$0.
- **Dual** Calculate both the Article 7-A and EPTL filing fees using the tables in **parts a and b** below. Add the Article 7-A and EPTL filing fees together to calculate the total fee. Submit a **single** check or money order for the total fee.

a) Article 7-A filing fee

Total Support & Revenue	Article 7-A Fee
more than \$250,000	\$25
up to \$250,000 *	\$10

\* Any organization that contracted with or used the services of a professional fund raiser (PFR) or fund raising counsel (FRC) during the reporting period must pay an Article 7-A filing fee of \$25, regardless of total support and revenue.

b) EPTL filing fee

Net Worth at End of Year	EPTL Fee
Less than \$50,000	\$25
\$50,000 or more, but less than \$250,000	\$50
\$250,000 or more, but less than \$1,000,000	\$100
\$1,000,000 or more, but less than \$10,000,000	\$250
\$10,000,000 or more, but less than \$50,000,000	\$750
\$50,000,000 or more	\$1500

## 6. Attachments - Document Attachment Check-List

Check the boxes for the documents you are attaching.

<b>For All Filers</b>		
<u>Filing Fee</u>		
<input checked="" type="checkbox"/> Single check or money order payable to "NYS Department of Law"		
<u>Copies of Internal Revenue Service Forms</u>		
<input checked="" type="checkbox"/> <b>IRS Form 990</b>	<input type="checkbox"/> <b>IRS Form 990-EZ</b>	<input type="checkbox"/> <b>IRS Form 990-PF</b>
<input checked="" type="checkbox"/> All required schedules (including Schedule B)	<input type="checkbox"/> All required schedules (including Schedule B)	<input type="checkbox"/> All required schedules (including Schedule B)
<input type="checkbox"/> IRS Form 990-T	<input type="checkbox"/> IRS Form 990-T	<input type="checkbox"/> IRS Form 990-T

<b>Additional Article 7-A Document Attachment Requirement</b>
<u>Independent Accountant's Report</u>
<input checked="" type="checkbox"/> Audit Report (total support & revenue more than \$250,000)
<input type="checkbox"/> Review Report (total support & revenue \$100,001 to \$250,000)
<input type="checkbox"/> No Accountant's Report Required (total support & revenue not more than \$100,000)