

2024-25 CHARTER SCHOOL ANNUAL REPORT

PART 1: SCHOOL INFORMATION AND EXECUTIVE SUMMARY	
Name of Charter School:	Year School Opened:
Common Ground High School	1997
Street Address:	City/Zip Code:
358 Springside Avenue	New Haven, CT 06515
School Director:	School Director Contact Information:
Monique Frasier	monique.frasier@nhep.com /203-389-4333
Grades Authorized to Serve in 2022-2023:	Charter Term:
9-12	2024-2027
<p>1. School Performance Best Practices: In 250 words or less, describe the practice or practices in use at the school that have resulted in strong student outcomes and a positive school climate during the 2024-2025 school year. Explain the rationale for establishing the practice(s) and the issue(s) it was intended to address. Describe the impact of the practice(s) on the student outcomes, providing evidence to substantiate effectiveness (i.e. quantitative, qualitative data). Provide evidence of collaboration with local school districts as appropriate.</p> <p>In 2024-25, Common Ground helped <u>every</u> student travel pathways to college success, environmental leadership, meaningful careers, and happy, healthy, sustainable lives. We continued to invest in the foundational building blocks of teaching and learning at the heart of our model:</p> <p>Rigor. Common Ground mobilized robust, differentiated cycles of professional development, walkthroughs, and coaching to strengthen standards-aligned instruction, while also retooling junior courses to support SAT readiness. As a result, students made a second year of significant SAT gains; the percent of students meeting college-ready benchmarks grew from 38 to 49% in English, and from 15 to 22% in math, significantly surpassing our host district.</p> <p>Relevance. Common Ground continued to expand Early College and paid Green Jobs, while also strengthening place-based, college- and career-ready projects. As a result, two in three seniors graduated with college credit, and students beat the state average on Connecticut’s official measure of college readiness. In addition, 100% of seniors defended portfolios demonstrating growth as learners and leaders.</p> <p>Responsive Relationships. Common Ground strengthened our advisory model in 2024-25, adding “houses” based on interests in art, music, and the outdoors. We reinvested in our POWER theme, recognizing student leadership in many ways. As a result, most indicators on our student climate survey increased in 2024-25.</p> <p>Roadmaps & Routines. In 2024-25, math courses – utilizing Illustrative Math – remained on pace throughout the year. Coaching supported bell-to-bell teaching, aligned with clear learning objectives and agendas. This helped drive SAT improvements, and 10th and 11th graders made MAP gains greater than peers nationally.</p>	

PART 2: SCHOOL PERFORMANCE
<p>1. School Goals: State the school’s mission statement. Provide the school’s mission-specific, measurable goals. Analyze school progress toward these goals, providing data as appropriate. Add/Remove rows as necessary.</p>
MISSION STATEMENT
<p>Common Ground High School will graduate students with the knowledge, skills, and understanding to live healthy, powerful, and productive lives. We do so through authentic learning that develops academic excellence, ecological literacy, strong character, and commitment to community.</p>

Common Ground High School takes the urban environment as its organizing focus. Common Ground uses three sites as laboratories for learning: the urban farm that is the school’s campus, the natural environment of the adjacent West Rock Ridge State Park, and the urban setting of New Haven, Connecticut. Close study of these places develops understanding of local and global issues. Through this study and core academic work, students experience a rigorous high school curriculum that prepares them for competitive colleges, meaningful careers, and purposeful lives.

Common Ground High School is a program of the New Haven Ecology Project. NHEP is a center for learning and leadership, inviting people across ages and identities to connect with their urban environment, build community, grow into their full potential, and contribute to a just and sustainable world.

Goal Statement:	Evidence of Progress Toward Target Goals:
<p>Goal 1: All students will experience real academic growth, meet high standards, and travel pathways to college success, meaningful careers, powerful leadership, and healthy, happy, sustainable lives after high school.</p>	<p>ELA and Math Performance - SAT Scores. The percentage of students meeting or exceeding college-ready benchmarks on the SAT grew significantly in both math and ELA in 2024-25. Last year, 48.9% of students met or exceeded benchmarks in English, up from 38.3% in 2023-24 and 31.7% in 2022-23. In math, 22.2% of students met or exceeded SAT benchmarks, compared to 14.9% in 2024 and only 4.9% in 2023. By comparison, 31.8% of students in our host district met or exceeded benchmarks in ELA, and 11.6% did so in Math. We still have work to do; statewide, 58% of students meet or exceed benchmarks in ELA, and 31% of students do so in math.</p> <p>College Readiness. After several years of steady gains, Common Ground students now outperform the state on Connecticut’s official indicator of college readiness. The percent of Common Ground juniors and seniors demonstrating college readiness by college-ready scores on the SAT, ACT, or AP, or by earning three or more Early College credits, was 45.8% in 2023-24 – up from 38% in 2022-33, 31.4% in 2021-22 and 15.4% in 2020-21. By comparison, the state average is 43.3%, and our host district average is 29.5%. In the class of 2025, more than 60% of seniors graduated with college credit on their high school transcripts. One in four of seniors had at least two college courses on their high school transcripts, and three graduated college with a full year of college credit.</p> <p>College- and Career-Ready Coursework. In 2024-25, 92.5% of Common Ground juniors and seniors met the state of Connecticut’s benchmark for participating in college- and career-ready coursework: taking two courses in AP/IB/dual enrollment; or two CTE courses in one of 17 career clusters; or two workplace experience courses in any area. This surpasses the most recently available state average, and significantly exceeds the rate for our host district. Last year, 16% of 10th graders, 43% of juniors, and 60% of seniors enrolled in at least one Early College or Advanced Placement course. In addition, 63% of seniors completed credit-bearing internships, 23% of students school-wide participated in Common Ground’s Green Jobs Corps, and 42 students enrolled in classes that resulted in real-world certifications as well as academic credit.</p> <p>College Matriculation. In the Class of 2024, 64% of students successfully enrolled in college in the year following graduation, according to National Student Clearinghouse results and confirmed direct reports from students who did not match correctly in the NSC database. This is just below the most recently available state average (68.4% in 2023) and significantly above the district average (55.7%). The Class of 2025 is on track to meet or</p>

	<p>beat this matriculation rate; members of this graduation class enrolled at Yale University and earned a prestigious full Questbridge Scholarship to Skidmore College.</p> <p>Growth Area: Graduation Rate & Percent of Students On Track to Graduation. Common Ground’s 4-year graduation rate for the class of 2024 was 72.5% – a drop from 73.3 for the class of 2023, matching the New Haven district average. African American students, female students, and English Learners graduated at above the school average, while high needs students, students who qualify for free lunch, male students, special education students, Hispanic students, and white students graduated at rates below the school average. At the same time, In 2024-25, 71% of 9th graders earned at least 6 credits by the end of 9th grade – putting them on track to graduate on time. This is a decrease from 2023-24, when 83% of 9th graders were on track, and 2022-23, when 86% were on track. Common Ground’s performance also falls short of the New Haven (79%) and State (86%) averages. This graduation rate, and the percent of our 9th graders on track to graduate, are well below our historical norms and our expectations for ourselves, and represents an area for concerted improvement. We are committed to implementing with fidelity our systems for monitoring student attendance and academic progress, responding to these data in real time to match students with required interventions, and ensuring students who are not on track regain those credits over the summer. Changes in our school day schedule also give students more opportunities to earn credit in 2025-26.</p>
<p>Goal 2: All Common Ground students will grow into powerful environmental and social justice leaders.</p>	<p>Demonstrated Growth as Environmental Leaders: Senior Portfolios. Last Spring, 100% of the Class of 2025 successfully defended portfolios showing their growth as powerful environmental leaders. In addition, 100% of these portfolios and defenses included a concrete post-high school plan, a senior project that made substantial contributions to our local community and environment, and artifacts and reflections related to learning beyond the school day and school building.</p> <p>Interest In Environmental Careers. The percentage of Common Ground students who expressed an interest in pursuing environmental careers continued to grow in 2024-25. In Spring 2025, 52% of Common Ground students reported that they are interested in pursuing an environmental career – up from 44% in 2024 and 40% in 2023.</p> <p>Student Leadership – Positive Community & Environmental Impact. In 2024-25, Common Ground students contributed to a more just and sustainable world in a range of ways:</p> <ul style="list-style-type: none"> ● 47 young people – 22% of all Common Ground students – engaged in paid environmental employment opportunities through Common Ground’s Green Jobs Corps. These young people led community outreach efforts for New Haven’s Vision 2034 Plan, contributed to efforts that helped rescue 1.4 million pounds of food that otherwise would have gone to waste, helped to grow and share more than 10,000 pounds of healthy local produce, planted more than 100 trees across the city, and more. ● Common Ground students logged nearly 3,500 hours of community service during the 2024-25 school year. In all, 131 of

	<p>our students completed at least 15 hours of community service, and 26 contributed enough to the community to earn special recognition on their transcripts.</p> <ul style="list-style-type: none"> • Through authentic academic projects, Common Ground students led successful efforts to convince the City of New Haven to build sidewalks between Common Ground, Southern Connecticut State University, and nearby public housing developments. They helped to steward the Javier Martinez Educational Wetland and implement a forest stewardship plan for Common Ground’s campus. They performed in New Haven’s second Youth Shakespeare Festival, among a range of other public performances demonstrating their academic growth and leadership capacity. <p>Alumni Leadership. In 2024-25, we continued to hear reports from alumni who are building their capacity, commitment, and impact as environmental leaders. Elliot Faulkner ‘17, who just finished a master’s degree in Environmental Earth Science at UConn, returned to campus to share his experience as an environmental consultant with current students. Keilly Solano ‘19 and Lisa Gonzalez ‘14 – both full-time environmental educators at Common Ground – mentored high school students stepping up to lead activities in our Nature Year program. Jalyn Johnson ‘17 earned a law degree, with the intention of focusing on farmworker rights and environmental issues. Samantha O’Brien ‘12 teaches environmental science and leads the science department at her public charter school, while also leading professional development for the San Francisco Exploratorium. Hailey O’Brien ‘14 is the Garden Manager at Growing Leaders in Berkeley, CA. Patience Christopher ‘23 returned to New Haven from Boston University to work with the U.S. Fish & Wildlife Service at McKinney Wildlife Refuge in summer 2025, living off the grid on an island while conducting research on nesting bird populations. Darlenne Cazarin (St. Lawrence ‘25), Noor Fadhil (UConn ‘25), and Tyson Enes (University of Rhode Island ‘26) returned from college, where all pursued environmental and health-related majors, to act as teachers in Common Ground’s environmental education summer camps. Recent alumni Joy Little ‘25 and Ashanti McKen ‘25 took on paid jobs focused on coastal habitat protection with Audubon Connecticut, while Alex Almanzar ‘25 and Ben Pollnett ‘25 successfully completed summer jobs focused on urban forestry and land remediation, before starting college this fall.</p>
<p>Goal 3: Common Ground will build an inclusive, positive school climate that supports <u>all</u> students’ success and leadership.</p>	<p>Positive Student-Teacher and Student-Student Relationships. On end-of-course surveys in Spring 2025, 83% of students agreed or strongly agreed that they “have a positive relationship with your teacher, where they respond to your needs.” Less than 4% disagreed or strongly disagreed. More than 75% of respondents also agreed or strongly agreed that they had “positive relationships with your peers, where they supported your learning”; less than 5% disagreed or strongly disagreed. The percentage of students saying they have positive relationships with teachers and peers increased by 4 percentage points from the previous spring.</p> <p>Positive School Culture. Common Ground’s annual student climate survey, administered each spring, indicates that school culture improved on nearly almost every measure during the 2024-25 school year. The percentage of students saying that they have a sense of belonging, feel supported by and</p>

	<p>connected to adults, are held to high standards by their teachers, feel administrators create an environment that supports learning, and feel the school’s approach to discipline worked all increased substantially from Spring 2024 to Spring 2025.</p> <p>Engagement in Expanded Learning & Leadership Opportunities. Opportunities for expanded learning and leadership continue to be a critical part of our approach to engaging students, supporting their post-high school success, and enriching classroom learning. In 2024-25, as in each of the previous three years, nearly 100% of our students chose to join in some combination of regular after-school enrichment and recreation programs, paid work and leadership through our Green Jobs Corps, early college opportunities, credit-bearing internships, and unique elective courses. In all, 87% of students participated in Common Ground’s after-school enrichment, academic support, and recreation programs last year, up from 64% the year before.</p> <p>Growth Area: Serious Disciplinary Incidents. Common Ground’s suspension and expulsion rate increased from 7% in 2023-24 to 9.8% in 2024-25. As a result, our school moved from Tier 1 in the state’s accountability system, indicating a low overall suspension rate, and low disproportionality in suspension rates by race, to Tier 2, indicating a moderate level of disproportionality.</p>
<p>Goal 4: <u>All</u> Common Ground’s staff will model effective teaching practices, continuously grow as educators, and support educational change at other schools in New Haven and beyond.</p>	<p>Building a Strong, Diverse Team. Common Ground continues to make progress in growing a highly qualified teaching team that is reflective of our diverse student body. In 2024-25, 58.6% of our teachers were educators of color – an increase from 54.5% in 2023-24, 46.7% in 2022-23, 25% in 2019-20, and 12.5% in 2017-18. This compares to 12% of educators statewide, and 31% of educators in our host district. Our two new full-time teaching hires in 2024-25 each brought more than 10 years of teaching experience and immediately stepped into leadership roles in our faculty. When our previous school leader needed to depart unexpectedly in summer 2024, we were able to act quickly to fill this role with a certified administrator who had worked at Common Ground in teaching and leadership roles for two decades before moving to Hartford Public Schools to help lead a school year. We have also built continuity in our leadership; 100% of our school leadership team – inclusive of vertical and horizontal team leads, student support and culture team leads, instructional coaches, and our two certified administrators – returned from 2024-25 to 2025-26.</p> <p>Staff Development & Instructional Improvement. In 2024-25, Common Ground successfully rolled out an updated professional evaluation system aligned with state guidelines and model plans. As a result, 100% of teachers set individualized goals as part of Connecticut’s new teacher evaluation system, and all were able to identify and pursue targeted professional development plans aligned with these goals. Only 2 of 24 teachers required improvement plans; all others demonstrated substantial progress toward their improvement goals. Simultaneously, Common Ground continued to build teachers’ capacity through cycles of professional learning, classroom walkthroughs, data collection, and coaching that engaged 100% of classroom teachers. All-staff professional development during the 2025-26 school year included substantive work around Building Thinking Classrooms across the disciplines, classroom management and</p>

deescalation strategies, and using MAP to support goal setting and instructional improvement. These staff development priorities align with Common Ground’s foundational building blocks of teaching and learning and school improvement plans, and are driven by data from classroom observations and student work.

Collaboration with New Haven Schools. Common Ground continues to expand our partnership with New Haven Public Schools, focused on strengthening outdoor learning experiences for our city’s students:

- In 2024-25, Common Ground supported outdoor learning at 31 New Haven K-8 schools (up from 17 in 2023-24). At 12 of these schools (up from 10 in 2023-24), Common Ground embedded members of our environmental education team, facilitating weekly or more frequent opportunities for students at each of these public schools while also building the capacity of educators to facilitate relevant, engaging outdoor learning. This work with New Haven schools engaged 647 teachers and 4,669 students directly; 5,771 students at our school partners benefited from improved outdoor classrooms, school gardens, and teacher capacity at these schools.
- Last year, 1,085 children enjoyed summer camp, school vacation day programs, after-school adventures, and other classes for children. Because children come for many kinds of programs, this represents about 2,000 registrations and over 100,000 hours of learning and play in nature. In addition, 3,984 children visited from local schools for farm and forest-based field trips, and 8,240 children and adults enjoyed free weekend programs like Open Farm Day, Nature Playdates, and Guided Hikes.

Supporting Innovation Beyond New Haven. Common Ground continues to leverage our unique school model to create larger ripples and support innovative teaching beyond New Haven:

- In Fall 2025, Common Ground sought applications from schools and community organizations from across New England to engage in an 18-month effort focused on building high-quality project-based learning toolkits that help young people grow their capacity as environmental problem-solvers, supported by a grant from the EPA.
- In March 2025, Common Ground partnered with the Green Schools National Network and two other innovative charter schools to lead a half day workshop at the national Green Schools Conference. The workshop was full to capacity; 70 educators from schools across the country built their capacity to develop high-quality place-based, project-based learning experiences.
- In June 2025, Common Ground hosted a 3-day curriculum development institute, resulting in a new set of prototype toolkits that support students’ engagement in environmental problem-solving. Nineteen participating educators from 4 schools and 3 organizations demonstrated increased capacity and commitment to engage students in environmental problem-solving as a result of participation in this project. On post-workshop surveys, 75% of participants said they felt “very” or “extremely”

	<p>confident in taking action based on what they learned in the school year ahead. Teams from four schools and one community organization committed to implementing one or more of these environmental problem-solving toolkits during the 2025-26 school year. See a sample toolkit.</p> <p>We have the commitment, resources and capacity in place to continue this work to support innovation and build capacity within our host district, state, and region in the year ahead.</p>
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2. Student Achievement: The data below summarizes the school’s performance from the 2023-24 school year. Please review the data using [EdSight](#) to ensure its accuracy.

Performance Metric	2023-2024	
1.1. Academic Achievement		
a. ELA Performance Index – All Students	47.1	
b. ELA Performance Index – High Needs Students	42.0	
c. Math Performance Index – All Students	43.3	
d. Math Performance Index – High Needs Students	40.8	
e. Science Performance Index – All Students	49.4	
f. Science Performance Index – High Needs Students	46.2	
1.2. Academic Growth		
a. ELA Academic Growth – All Students	*	
b. ELA Academic Growth – High Needs Students	*	
c. Math Academic Growth – All Students	*	
d. Math Academic Growth – High Needs Students	*	
e. Progress Toward English Language Proficiency – Literacy	*	
f. Progress Toward English Language Proficiency - Oral	*	
1.3. Participation Rates-ELA, Math, Science (a. All Students, b. High Needs Students)		
1.4. Chronic Absenteeism	a. All Students	38.9%
	b. High Needs Students	42.9%
1.5. Preparation for CCR – Percent Taking Courses	88.5%	
1.6. Preparation for CCR – Percent Passing Exams	45.8%	
1.7. On-track to High School Graduation	82.8%	
1.8. 4-year Graduation—All Students (2023 Cohort)	73.3%	
1.9. 6-year Graduation—High Needs Students (2021 Cohort)	83.7%	
1.10. Postsecondary Entrance (Graduating Class 2023)	59.1%	
1.11. Physical Fitness (estimated participation rate = 100.0%)	2.1%	
1.12. Arts Access	65.9%	
School Category: 4	*	
Charter School Accountability Index:	61.8%	

3. Legal Compliance Best Practices: Describe your charter school's systematic approach to maintaining regulatory compliance across all operational domains. Highlight your most effective frameworks for ensuring adherence to laws governing special education services, multilingual learner supports, and protection of student and employee rights. Detail specific compliance mechanisms—including policy development processes, staff training programs, and internal monitoring systems—that have proven especially successful in your school context. Present relevant compliance metrics, audit outcomes, and stakeholder feedback demonstrating your

commitment to legal obligations and ethical practices. Include examples of productive collaborations with local districts that have enhanced your compliance efforts through resource sharing, professional development, or coordinated service delivery. Focus on distinctive practices rather than exhaustive documentation, prioritizing evidence-based insights within the 250-word limit.

Common Ground engages in robust annual cycles of policy revision, staff and board professional development, and monitoring to ensure we maintain regulatory compliance across all operational domains. Our board, and in particular the school committee and governance committee of the board, work closely with school and organizational leaders to review all organizational policies on an annual basis to ensure they align with new statutes and model policies from CABE. Board members and our executive director attend policy update sessions provided by Pullman Comley, then share with the board and school leadership for updating and revising policy handbooks. During the school year, our Executive Director and School Director maintain ongoing communication with staff at the State Turnaround Office to monitor compliance and address any outstanding issues. We also make regular use of our legal counsel (Zangari Cohn Cuthbertson Duhl & Grello P.C., who bring significant background in Connecticut education law) to ensure regulatory compliance and support good decision-making. To ensure we are meeting our obligation to employees, we are in frequent communication with our wall-to-wall employee union, which often results in resolution prior to grievance. We are particularly committed to ensuring we are stepping up to meet our responsibilities to our students with disabilities, since they make up such a significant part of our student body. Our best practice is full inclusion, least restrictive environment. Regular meetings with district special education teams, including highest-level school and organizational leadership, help ensure we are working together to meet the terms of students' IEPs.

PART 3: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT

1. Financial Documents: As required by C.G.S. § 10-66cc(b)(2) and 10-66pp, the charter school, and if applicable, the charter school management organization of the state or local charter school, (1) shall submit FY 2023-2024 certified audit statements, including the statement of activities showing all revenues from public and private sources, expenditures, and net operating gain/loss, balance sheet and statement of cash flows; (2) the charter school and if applicable, the charter school management organization of the state or local charter school, shall submit a complete copy of the most recently completed Internal Revenue Service form 990, including all parts and schedules, **other than Schedule B** of such form; (3) provide the FY 2024-2025 budget; and (4) provide a FY 2025-2026 board-approved budget.

2. Financial Condition: Provide the following financial data for FY 2023-2024

Total margin (net income/total revenue):	-10.8%
Debt to asset ratio (total liabilities/total assets):	14.3%
Debt service coverage ratio (net income + depreciation + interest expense)/ (annual principal + interest, and lease payments):	N/A
Current asset ratio (current assets/current liabilities):	.9
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	6
Cash flow (change in cash balance):	\$ -153687

3. Governing Board

Name:	Occupation:	Board Role/Term:	Mailing/Email:	Background Check:
Kyeen Andersson	International Health Policy Analyst.	Board Member, Term expires: 6/27	kyeen.andersson@nh.ep.com	<input checked="" type="checkbox"/> Yes
Lauren Caplan	Founder, Mill River Advisory	Term expires: 6/28	lauren.caplan@nhep.com	<input checked="" type="checkbox"/> Yes

Jeff Carter	Owner, Westmount Group	Treasurer, Term expires: 6/26	Jeff.Carter@nhep.com	<input checked="" type="checkbox"/> Yes
Kymani Chapman	Student, Common Ground High School	Student Rep. Term expires: 6/26	Student member - N/A	N/A
Lizanne Cox	Retired Charter School Director	Term expires: 6/27	Lcox@nhep.com	<input checked="" type="checkbox"/> Yes
Jameson C. Davis	Founder/President, Writing Wrongs LLC,	Term expires: 6/28	jameson.davis@nhep.com	<input checked="" type="checkbox"/> Yes
Yexandra Diaz	Arts Council of Greater New Haven, CGHS Alumni Parent	Term expires: 6/28	yexandra.diaz@nhep.com	<input checked="" type="checkbox"/> Yes
Sarah Field	Teacher, Common Ground High School	Teacher Rep. Term expires: 6/26	sarah.field@nhep.com	<input checked="" type="checkbox"/> Yes
Brian Kelahan	Retired Common Ground Manager	Term expires: 6/27	brian.kelahan@nhep.com	<input checked="" type="checkbox"/> Yes
Clouds Mutale	Student, Common Ground High School	Student Rep. Term expires: 6/26	Student member - N/A	<input checked="" type="checkbox"/> Yes
Carly Osborne	Operations and Maintenance - Suez Water - Newtown Water & Wastewater	Term expires: 6/27	carly.osbone@nhep.com	<input checked="" type="checkbox"/> Yes
Michelle Sepulveda	Dropout Prevention Officer at New Haven Board Of Education	Term expires: 6/27	Michelle.Sepulveda@nhep.com	<input checked="" type="checkbox"/> Yes
Alexis Smith	Executive Director, New Haven Legal Assistance	Chair Term expires 6/26	alexis.smith@nhep.com	<input checked="" type="checkbox"/> Yes
Shaquira Everett Brockington	Parent Representative	Term expires: 6/26	shaquira.brockintonl@nhep.com	<input checked="" type="checkbox"/> Yes
Kathi Torres	Administrative Officer, Federal Public Defender Office of Connecticut	CGHS Parent; Term expires: 6/28	kathi.torres@nhep.com	<input checked="" type="checkbox"/> Yes
Almut Zieher	Parent Representative; Yale Child Study Center	CGHS Parent; Term expires: 6/26	almut.zieher@nhep.com	<input checked="" type="checkbox"/> Yes

4. Renewal Conditions and Terms: Detail your charter school's advancement toward fulfilling the renewal conditions established during your most recent charter renewal process or addressing specific terms identified by the Connecticut State Department of Education. Present a comprehensive overview of implemented initiatives, strategic actions, and measurable outcomes that demonstrate your institution's meaningful progress toward resolving these identified areas for improvement. Include relevant performance metrics and evidence-based results that substantiate your school's efforts and commitment to addressing each condition. The section below contains a pre-populated chart of your school's specific renewal conditions or terms, which you should reference when documenting both completed work and forthcoming strategic plans designed to satisfy outstanding requirements.

Standard/ Indicator:	Renewal Conditions and Terms:	Progress Update:
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<p>Academic Achievement</p>	<p>Common Ground’s 2023-24 Next Generation Accountability Index was 61.8, the state’s index was 70.8.</p> <p>The school should continue efforts to improve student outcomes.</p>	<p>In 2024-25, we continued to strengthen implementation of the core curriculum, instruction, and intervention systems that we know are most critical to our students’ academic success. In particular, we:</p> <ol style="list-style-type: none"> 1. Invested in strengthening systems for coaching and teams that build our teachers’ instructional effectiveness. We tapped four of our strongest teachers to act as both vertical team leads and instructional coaches for the members of those vertical teams, and built a calendar that ensures these vertical teams are meeting at least 3 times each month. We also invested in the effectiveness of these instructional coaches. Our School Director and Lead Teacher for Curriculum & Instruction divide responsibility for working with these coaches one on one. We organized teaching schedules so that these coaches have common planning and observation time, to ensure their work is aligned and continuously improving, and are providing targeted professional development around providing learner-forward feedback that coaches can turnkey to their teams. In 2025-26, thanks to a School Improvement Grant, we will also partner with ACES to strengthen our coaching practice. 2. Engaged in weekly cycles of classroom observation, with a consistent focus on how students are responding to our curriculum and instruction. We developed and rolled out a common walkthrough tool that allows us to collect consistent data and focus on the most critical indicators of effective teaching and student engagement. Regular coach meetings provided space to calibrate observations, and sustain and continue to iterate common observation and data tracking tools. 3. Rolled out a new Professional Learning & Support System, aligned with shifts in state evaluation requirements, that allows teachers to focus on single-point competencies, increasing ownership and focus on their own area of growth. Alongside this individualized approach, our team of coaches/vertical team leads used their observations and common meeting time to inform department- and school-wide professional development priorities for each semester. For instance, our math team is focused on us using NWEA MAP data analysis, and IM curriculum best practices – helping to drive much more effective and on-pace teaching in our math courses. <p>While these aligned cycles of coaching, observation, and professional learning are our top priorities, we also moved forward with improvements in teaching and learning on several other fronts:</p> <ol style="list-style-type: none"> 1. We are continuing to refine the Multi-Tiered Support System (MTSS) for Tier 2 and 3 interventions, including after school academic support, Saturday Academy, and Attendance team action and wraparound interventions. We are building a system that (1) tracks critical academic, behavioral, and attendance data to predict, identify, and respond to academic
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		<p>deficiencies; (2) places students in the correct intervention including in math support classes, in-class groups, pull-out groups, and extracurricular support/ remediation; (3) provides Tier-1 universal supports when delivering the IM curriculum in all Math courses, and Identifies and provides Tier-2 targeted supports through in-class grouping, differentiated instruction and extracurricular support/remediation, and (4) provides Tier-3 intensive supports to identified students through Reading Support classes taught alongside grade level core courses.</p> <ol style="list-style-type: none"> 2. We moved forward with re-paced versions of all math courses, implementing additional math resources and course structures, and providing intense coaching and mentoring of the math team, all supporting more rapid student progress. 3. We implemented strengthened versions of our core Junior Seminar course (higher expectations, re-focus on justice themes and college-ready work), rolled out a new Junior Statistics course (addressing math content gaps, further SAT prep), and made major updates to U.S. History (increasing rigor and scope, getting closer to the present day). 4. We implemented additional lab work into all Science courses – supported by a new lab safety officer and dedicated science vertical team planning time. 5. Our team rolled out strengthened literacy components including: grade-level learning outcomes scaffolded for reading and writing to guide content-area courses, specific writing strategies for each step of the writing process, and common writing rubrics for types and grade-levels. As part of that effort, we are also significantly increasing opportunities for formal writing (at grade-level expectations) in ELA, Social Studies, and Science courses. In concert with this formal writing work, we are identifying anchor texts for each unit of our core curriculum.
<p>3.5 Chronic Absenteeism</p>	<p>2022-23, Common Ground had a chronic absenteeism rate of 24.3%, compared to the state average of 20.0%. In 2023-24, Common Ground's rate increased significantly to 38.9%, while the state average improved to 17.7%.</p> <p>This shows a concerning trend - Common Ground's chronic absenteeism rate has increased by approximately 14.6 percentage points,</p>	<p>We share the state’s deep concern about the increase in chronic absenteeism during the 2023-24 and 2024-25 school year. We need an all-hands-on-deck strategy to address chronic absenteeism, tightly aligned with the best evidence on what it takes to improve attendance. Right now, we are moving forward with a plan to:</p> <ul style="list-style-type: none"> ● Build all staff awareness and accountability for our attendance challenge, our policy, and their role in positively impacting attendance – through start of year professional learning, regular attendance updates, and training from our lead social worker, driving strategic work to build students’ connection to school. ● Implement core school improvement work related to instruction, curriculum, MTSS, and data-driven decision-making, which will improve attendance by helping young people experience success in school. ● Build our ACE team’s capacity to use data and evidence-based practices through technical assistance and PD. The ACE team will work under the leadership of our

	<p>while the state average has improved. This widening gap suggests this is an urgent area for continued focus.</p>	<p>school director, member of culture team, social workers, Director of Student Engagement and special educators, working together to analyze attendance data for Tier I, II, III students and create and log MTSS plans in Powerschool. ACE team members will work in a case manager role with Tier III students, mobilizing training from our lead social worker on mindful conversations with students and families.</p> <ul style="list-style-type: none"> • Work actively with outside partners like Clifford Beers, Juvenile Review Board, and IOP to address the challenges that are at the root of absences. • Dedicate time of one of our front office staff to monitoring, sharing, and mobilizing attendance data, and ensuring that families are getting accurate information on their students' attendance and its consequences on a daily basis – through postcards, electronic communication, letters, and phone calls that drive home the importance of attendance to families. • Ensure that every Common Ground student is engaged in the wide array of out-of-school programs, green jobs opportunities, internships, early college courses, and student leadership opportunities that Common Ground offers, recognizing that positive engagement is critical to improved attendance.
<p>4.5 Teacher/Staff Credentials</p>	<p>As of May 1, 2025, the Bureau of Educator Standards and Certification reported 2 staff identified in the Educator Data System as out of compliance for the 2024-25 school year. 1 staff have no active certificates/permits; 1 staff has an assignment that does not match valid endorsement.</p> <p>In accordance with state statute, schools are responsible for ensuring that 100% of their staff possess the appropriate certificates, permits, or authorizations required for their positions.</p>	<p>Common Ground takes its responsibility to ensure all of our staff possess appropriate certifications and authorizations very seriously. The one teacher who did not have an active certification in May of 2025 is no longer part of our staff. We are currently working with the staff member who is teaching outside of their current endorsement to obtain an appropriate authorization, as we believe that they have the appropriate coursework and background to obtain that authorization. We continue to move forward with the strategies included in our Corrective Action Plan to ensure that we are meeting our responsibilities. The Assistant Director of Human Resources & Operations continues to meet weekly with the School Director to monitor and ensure compliance with State Department of Education requirements. Our school leaders are also working in partnership with long-term substitutes and instructional support staff to help provide necessary resources so that they can travel pathways to full certification – including support and encouragement in identifying programs that meet their specific needs.</p>

5. Stewardship, Governance, and Management Best Practices: Describe your charter school's most effective organizational systems that ensure financial sustainability, operational excellence, and robust accountability. Detail your governance structures, fiscal oversight mechanisms, and management practices that have demonstrably strengthened institutional health and performance outcomes. Explain why these specific

approaches were implemented, connecting them to your school's mission and strategic priorities. Present concrete evidence of their effectiveness using key performance indicators, audit results, operational metrics, and stakeholder feedback that demonstrate measurable improvements. Include examples of productive partnerships with local districts that have enhanced your governance practices or operational efficiency. Focus on high-impact initiatives rather than comprehensive coverage, limiting your response to 250 words while providing specific, evidence-based insights.

Common Ground’s Board of Directors is reflective of our community, follows best practices in governance, and is trained in the responsibilities of a charter school board. The board includes parent, teacher, and student representatives, is culturally diverse, and includes members with significant education, finance, legal, and business management expertise. In the past three years, our governance committee has led an intentional board renewal process – bringing on members including Common Ground’s past school director, post-high school planning manager, a new teacher representative, multiple parents of current and past students, and individuals with expertise in Common Ground’s environmental mission. Strong School, Finance, Development, and Governance committees of the board meet regularly and play critical roles in organizational effectiveness. In the past year, the board has taken increased responsibility for the financial and fundraising work of the organization – taking a leadership role in filling a deficit in our operating budget, separating the development and finance committees into two functioning committees, engaging in training and planning in partnership with Common Ground’s development team, and setting the expectation that all board members both contribute and help to secure donations. Our finance committee and full board review budget v. actuals and full year financial projections on a monthly basis; the quality of these financial statements has been improved through a partnership with Your Part Time Controller. Our monthly board dashboard and school report also include monthly reporting on key indicators of school quality, including student and teacher absenteeism and the most recent student academic results.

PART 4: STUDENT POPULATION

1. Enrollment and Demographic Data: Provide 2024-2025 student demographic and enrollment information.

Grades Served:	9-12	American Indian or Alaska Native:	*
Student Enrollment:		Asian:	*
Percentage of students identified EL/ML:	7.24%	Black/African American:	33.33%
Percentage of students identified for Free/Reduced-Price Meals:	64.25%	Hispanic/Latino: of any race:	47.69%
		Native Hawaiian or Pacific Islander:	*
Percentage of students with disabilities:	29.41%	Two or More Races:	3.24%
		White:	15.74%

2024-2025 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
										70	56	53	42	221

2. Enrollment Efforts: Summarize the school’s efforts to attract, enroll, and retain a diverse student population that reflects the demographics of the community. Describe strategies aimed at reaching and serving students of color, low-income families, English learners/Multilingual learners and students with disabilities. Include outreach initiatives, inclusive enrollment practices and support systems designed to promote equitable access.

Common Ground reaches out to prospective students of all educational backgrounds, and is fully committed to educating and graduating every student. We attract and enroll students who belong to special populations by:

- A comprehensive student recruiting plan that includes (1) active social media outreach, (2) visits to area public, charter, and private K-8 schools, (3) in person open houses and opportunities to shadow, (4) bilingual recruitment materials, and (5) translators available for interviews, shadows, and open houses.
- Close cooperation with special educators, guidance counselors, and middle school teachers from sending schools and districts in order to support the smooth transition of students with specific learning needs, and to ensure students, families, and schools have accurate information about Common Ground's school model.
- An intake process – including student registration, placement testing, summer pre-orientation and academic acceleration, and family and student orientations – that welcomes students and provides the information we need to meet their needs, while not creating barriers to access. In each of the last four summers, we expanded our SummerBridge program to offer a month of academic acceleration and culture-building to all incoming students.

Common Ground's selection process is equitable and fair. We continue to partner with NovusChoice to run an accessible, transparent, equitable lottery for both New Haven and suburban applicants. To continue to reach our target of prioritizing students from the City of New Haven, we also participated in the New Haven magnet school lottery, joined in NHPS recruiting fairs, and maintained a strong partnership with the NHPS school choice office.

Our student body reflects our charter-driven commitment to overcome isolation:

- Common Ground's demographics – in 2024-25, 33% African American, 48% Latino, and 16% white, along with a smaller number of students who identify as Asian, two or more races, or another racial/ethnic category – create opportunities for interactions among students of different racial backgrounds.
- The percentage of our students who qualify for free and reduced lunch grew from 49% in 2016-17 to 64% in 2024-25. This is significantly above the state average of 45% (SY 2024-25).
- CGHS also serves a significant and growing number of students with IEPs. Over the last decade, the percentage of CGHS students who qualify for special education services has grown from 17% to nearly 30%. In comparison, statewide, 18.5% of students qualify for special education support and in New Haven, 16.3% qualify.
- The percentage of our student body who are English Learners was 7.24% in SY 2023-24, up from 4.7% in SY 2020-21.
- Last year, 71% of students came from New Haven, and 29% from 21 other suburban, rural and urban communities – e.g., Hamden, West Haven, East Haven, Waterbury, Bridgeport, Shelton, and Stratford.

We believe that all students can reach high academic standards and grow into powerful leaders. We use a variety of strategies to retain and support students who face barriers to success:

- Special education services are planned in partnership with sending school districts; Common Ground's special educators work with support educators, part-time staff, and district staff to meet students' educational needs.
- Full- and part-time support educators assist classroom teachers, providing one on one tutoring and small group support, facilitating on-task behavior, and conducting formative assessment.
- Common Ground's team structure and common planning time gives teachers working at a grade level time to review data, share practices, and strategize.
- We offer wraparound support for those who aren't succeeding academically – e.g., Saturday academy, expanding our summer school to fill additional skills gaps and help recover credit, and partnering with the New Haven Housing Authority to coordinate supports.
- Common Ground's ACE Team – including social workers, student culture staff, and school nurse – develop, implement, and monitor individual support plans for all students who face barriers to educational success.

These strategies make a measurable difference in educational outcomes, especially those in special populations. For instance, while many Common Ground students enter significantly behind in math and reading, they also make

significant strides. In 2023, for instance, 60% of our incoming 9th grade class scored in the lowest quintile nationally in math, and 38% scored in the lowest quintile in reading, according to the NWEA MAP. These students made measurable progress through the integration of school day and beyond-the-school day supports that Common Ground offers; these 9th graders grew more than 73% of their peers nationally in math between Fall and Spring. As 10th graders in 2024-25, this same entering class continued to make progress significantly greater than their peers across the country.

3. Waitlist Data: Provide waitlist totals below, illustrating demand and community support for the school.

2024-2025 Waitlist:	2025-2026 Waitlist ¹ :
135	114

4. Student Population Best Practice: Outline your charter school's most effective strategies for advancing educational equity through targeted recruitment, enrollment, and retention initiatives. Describe your signature approach to family engagement and community outreach that has successfully diversified your student population and ensured meaningful inclusion of underrepresented groups. Connect these practices to your school's distinctive educational model, explaining how they align with your core mission and values. Present specific evidence of impact through enrollment demographics, retention statistics, and stakeholder testimonials that demonstrate measurable progress toward equity goals. Include any notable collaborations with local districts that have enhanced your ability to serve diverse learners effectively. Focus on your most innovative and impactful practices rather than attempting comprehensive coverage, keeping your response focused and within the 250-word limit.

Common Ground is fully committed to welcoming and supporting the achievement of the 76% of our students who the state identifies as High Needs. We believe a mix of rigorous, relevant instruction, responsive academic interventions, and whole person support is needed to help our students – and their families – grow into their full potential. Here are a few of the key elements of Common Ground’s approach that differentiate it from many schools:

- Common Ground’s position within a community non-profit creates unique resources for student retention. For instance, our urban farm provides ingredients for healthy, universal free lunch, and fuels a vegetable share program that provides access to local, fresh produce for high school families on a sliding fee basis.
- Common Ground’s out-of-school programs, made possible through a 21st Century Community Learning Center grant, provide engaging enrichment opportunities and academic support. In the 2024-25 school year, 87% of our students joined our out-of-school enrichment, academic support, and recreation programs. This number does not include participation in summer programs, which engaged more than 50 young people in academic acceleration and credit recovery opportunities.
- Green Jobs Corps, our youth employment and leadership development program, connected 47 of our students with paid work opportunities, career and leadership development opportunities, and wraparound support in 2024-25. We give preference to students who face multiple barriers to educational success, including low family income, history of behavioral and social difficulties, low academic performance, etc.

¹ Calculating an accurate waitlist number is difficult because of the logistics of the lottery process, where students are added to and removed from the waiting list on a rolling basis. The waitlist number for 2024-25 includes (1) 89 students who ranked Common Ground as one of their top choices through the New Haven Magnet School Lottery, but were offered placement at another school instead and did not have the opportunity to replace Common Ground, and ((2) 25 students who applied for spaces as Common Ground 9th graders, but who we did not have the capacity to welcome.

APPENDIX C: STATEMENT OF ASSURANCES

It is imperative that charter schools—as with all other public schools—adopt and uphold the highest ethical and legal standards while delivering excellent academic opportunities for students and their families.

As the authorized representative of **Common Ground High School**, to the best of my knowledge, I affirm that:

1. Pursuant to C.G.S.A. § 10-66rr, all board members and staff have satisfactorily completed background checks, including a state and national criminal record check and a record check of the Department of Children and Families child abuse and neglect registry.
2. Pursuant to C.G.S.A. § 10-66rr, if applicable, all charter school management organization (CMO) governing board members and staff members, who performs a service involving direct student contact have satisfactorily completed background checks, as described in (1).
3. All contractors doing business with the school, who performs a service involving direct student contact have satisfactorily completed background checks, as described in (1).
4. Records of any and all background checks described above, are on file at **Common Ground High School** and available for random audit by the Connecticut State Department of Education (CSDE).
5. Pursuant to C.G.S.A. § 10-66oo, **Common Ground High School** Governing Board has adopted written anti-nepotism and conflict of interest policies consistent with state law and best practices in nonprofit corporate governance, and pursuant to 10-66bb(d), that no member or employee of the Governing Board has a personal or financial interest in any asset, real or personal, of the charter school.
6. Pursuant to C.G.S.A. § 10-66oo, each member of a governing council of a state or local charter school shall complete training related to charter school governing council responsibilities and best practices at least once during the term of the charter, and that no board member of **Common Ground High School** serves on the board of another charter school or CMO.
7. All public funds received by **Common Ground High School** have been, or are being, expended prudently and in a manner required by law.
8. All Governing Board meetings are open and accessible to the public, and that **Common Ground High School** has posted, and continues to post, on any Internet website that the Governing Board operates, the schedule, agenda, and minutes of each Governing Board meeting, including any meeting of a subcommittee of the Governing Board.
9. **Common Ground High School** does not discriminate in any employment practice, education program, or educational activity on the basis of race, color, religious creed, sex, age, national origin, ancestry, marital status, sexual orientation, gender identity or expression, disability, or any other basis prohibited by Connecticut state and/or federal nondiscrimination laws.
10. **Common Ground High School** does not operate any school location outside the scope of its approved charter or subsequent State Board of Education approval.

By signing this Statement of Assurances on behalf of the Governing Board of **Common Ground High School**, I acknowledge that I understand the terms contained herein and affirm the validity of each statement to the best of my knowledge. I further understand that **Common Ground High School** may be subject to random audit by the CSDE to verify these statements.

Signature:

A handwritten signature in black ink, appearing to be 'AS', written over a horizontal line.

Name of Board Chairperson:

Alexis Smith

Date:

9/29/2025

CGHS Board Approved Budget - 2024-25

REVENUE	
Development Revenue:	
Individual Gifts/Annual Appeal	200,000
Event Income	
Feast from the Fields	41,000
Rock to Rock	17,500
Small/Other Event Income	-
Total Individual and Event Giving	258,500
Total Business/Corporate Contributions	-
Private Foundations per Development Budget	150,000
Total Partnership Sub-grants	-
Competitive Government Grants	333,963
Total Development Revenue	742,463
Total Development Revenue	742,463
Non- Competitive Government Grants and Funding	
Child Nutrition Grants	5,000
Title 1	134,186
Title 2 PD	11,659
Title 3	1,752
Title 4	10,000
Breakfast	30,000
Lunch	110,000
USAC	16,013
State Per Pupil Reimbursement (230 x \$13,000)	2,990,000
ARP ESSER	32,258
Non- Competitive Government Grants and Funding	3,340,868
Fee Income	
Program Fees	-

CGHS Board Approved Budget - 2024-25

Produce Sales	-
Seedling Sale	-
Sub-contracts	-
Facility Use	-
Total Fee Income	-
Other Income	
CGHS/NHEP	122,436
Interest	4,000
Special Ed Fees from Other Districts	350,000
Activities (CGHS only- swag, event sales, graduation)	-
Misc Revenue	150
Product Sales (NHEP only)	-
Chromebook/Equipment Fees	7,000
Total Other Income	483,586
Total Revenue	4,566,917
Restricted New Assets (RNA) Transfers in	
RNA Per Development Budget	275,000
TOTAL RNA Transfers In	275,000
TOTAL AVAILABLE FUNDS	4,841,917
EXPENSES	
Personnel Expenses	
Salaries	2,979,281
Wages	15,840
Total Salaries and Wages	2,995,121
Benefits and Taxes	
Health Insurance	451,050
Life Insurance	2,304
Dental Insurance	20,520
Disability Insurance @ .0032	9,419
Medicare @ .0145	42,678
Social Security @.062 (no TRB Contributors)	65,641
Payroll Administration	10,000
Unemployment + Cobra FSA	12,000

CGHS Board Approved Budget - 2024-25

TOTAL PAYROLL EXPENSE	3,608,733
Contract Services	
Accountant	26,000
Legal	30,000
Program OCS	135,990
Building & Site OCS	138,970
Health & Safety OCS (alarm & security services)	39,660
Advertising, Printing, Publicity	4,000
Total Contract Services	374,620
CGHS/NHEP Interorg Transfers	392,626
IT Expense	
CEN	9,000
Internal Connections Maintenance	9,300
Hardware Leases and Purchases	30,684
Total IT Expense	48,984
Office Expense	
Office Supplies	2,000
Cleaning/Rest Room supplies	7,400
Products for Sale (NHEP Only)	-
Food/Meeting Expenses	300
Telephone	7,300
Postage	2,000
Copying	18,000
Misc Fees/Fingerprinting	900
Staff Morale and Wellness	3,000
Total Office Expense	40,900
Building & Site Expenses	
Rent	13,000
Oil	15,000
Water	4,500
Electricity	78,000
Trash & Recycling	7,000
WPCA	2,200
Propane	2,300
Building & Site Supplies	10,200
Total Building & Site Expenses	132,200

CGHS Board Approved Budget - 2024-25

Travel & Meeting Expenses	
Travel	500
Conferences & Meetings	-
Total Travel & Meeting Expenses	500
Instructional/Program Expenses	
Instructional Expenses (including textbooks)	35,000
Licenses/Subscriptions	45,680
Assessment/Evaluation	500
Professional Development	8,500
Program Supplies	3,200
Program Food	2,200
Farm & Market Supplies-included MM	-
Animals	-
Activity/Field Trip Fees	1,000
Buses/Transportation	19,200
Furniture/Equipment/Tools	1,000
Nurse/Medical Supplies	1,000
Financial Aid/Scholarships	1,000
Transaction/Registration Fees	500
Program Stipends/Mini-Grants/Subgrants	80,240
Schoolyards Contracts/Materials	-
Total Instructional/Program Expenses	199,020
Cafeteria Expenses	
Breakfast	20,000
Lunch and Snack	140,000
Kitchen Supplies	4,000
Total Cafeteria Expenses	164,000
Insurance	
Total Insurance: Commerical & Liability, D&O, Worker's	100,000
Other Expenses	
Association/M'ship Dues	3,928
Misc/Other	600
Total Other Expenses	4,528
Student Services	
Student Activities	5,000

CGHS Board Approved Budget - 2024-25

Parent Activities	500
Total Student Services	5,500
Event Expenses	
Feast from the Fields	-
Other Event Expenses	-
Total Event Expenses	-
TOTAL OTHER EXPENSES	1,462,878
	-
TOTAL OPERATING EXPENSES	5,071,610
	-
NET	-170,653.38

CGHS Board Approved Budget 2025-26

	CGHS Total
Revenue	
Individual Gifts	250,000
Event Income	25,000
TOTAL DIRECT CONTRIBUTIONS	275,000
Business/Corporate Contribution	-
Foundation Grants	331,500
Federal Grants	594,836
State and Local Grants (included PerPupil Funding 2026)	3,116,680
TOTAL GRANTS	4,043,016
Earned Revenue	-
Program Fees	-
Produce Sales	
Products for Sale	
Syards Revenue/Contracts	-
Interest	1,000
Special Education Fees from Other Districts	150,000
Misc Revenue	-
Chromebook/Equipment Fees	8,000
Student Activity Fees	5,000
TOTAL EARNED REVENUE	164,000
Contract Services Provided by NHEP/CGHS	127,931
Gross Profit	4,609,948
Expenditures	-
Salaries and Related Expenses	-
Salaries	2,504,826
Wages	-
TOTAL SALARIES AND WAGES	2,504,826
Employee Benefits	-
Medical	358,900
Life	1,824
Dental	16,416
Disability	8,015
403b Employer Match	3,000

TOTAL BENEFITS	388,155
	-
Payroll Taxes	-
Medicare @ .0145	35,738
Social Security @ .062	65,831
Unemployment	27,300
TOTAL PAYROLL TAXES	128,869
	-
TOTAL SALARIES AND PAYROLL EXPENSE	3,021,851
	-
Contract Services	-
Contract Services Provided by NHEP/CGHS	466,929
Payroll Administration	2,000
Accountant	30,000
Legal	45,000
Program OCS	106,440
Building & Site OCS	179,530
Health & Safety OCS	26,000
Advertising/Publicity/Printing	4,000
TOTAL CONTRACT SERVICES	859,899
	-
Information Technology	-
CEN	9,000
Internal Connections Maintenance	9,500
Hardware	20,000
TOTAL IT	38,500
	-
Supplies	-
Office Supplies	2,000
Kitchen Supplies	4,000
Cleaning & Restroom Supplies	5,500
Products for Sale	-
Food/Meeting Expenses	300
Staff Morale & Wellness	3,000
Telephone	7,300
Postage	2,000
Copy Machines	25,000
Misc Fees/Fingerprinting	900
TOTAL SUPPLIES	50,000
Facility & Equipment Expenses	

Rent	-
Building & Site Supplies	5,300
Utilities	
Oil	12,000
Water	4,500
Electricity	82,000
Trash & Recycling	7,000
Water Pollution Control Agency (WPCA)	2,200
Propane	5,000
TOTAL FACILITES EXPENSE	118,000
	-
Travel & Meeting Expenses	-
Travel	22,542
Conference & Meeting Expenses	-
TOTAL TRAVEL & MEETING EXPENSE	22,542
	-
Instructional/Program Expenses	-
Instructional Supplies	17,000
Licences/Subscriptions	25,171
Professional Development	6,000
Program Supplies	11,112
Student/Program Food	600
Farm & Animal Supplies	-
Activity & Field Trip Fees	-
Buses/Transportation	7,000
Furniture & Equipment	-
Financial Aid & Scholarships	3,000
Nurse/Medical Supplies	-
Transaction & Registration Fees	600
Program Stipends/Sub Grants	102,201
Breakfast	12,000
Lunch & Snack	78,000
TOTAL INST/PRGM EXPENSE	262,684
	-
Other Expenses	-
Interest	2,000
Commercial & Liability Insurance	100,000
Association & Membership Dues	4,121
Misc/Other	500
Student Activities	5,700

Event Expenses	-
TOTAL OTHER	112,321
Total Expense	4,485,797
Net Operating Revenue	4,609,948
Net Revenue	124,151

Common Ground High School

Financial Statements, Uniform Guidance
Schedules, and State
Single Audit Together with
Independent Auditors' Reports

June 30, 2024 and 2023

Common Ground High School

Financial Statements, Uniform Guidance Schedules and State Single Audit
Together With Independent Auditors' Reports
June 30, 2024 and 2023

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Independent Auditors' Report

**Board of Directors
Common Ground High School**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Common Ground High School (a State of Connecticut Charter School and a division of New Haven Ecology Project, Inc.) (the "School") which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Common Ground High School as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and schedule of expenditures of state financial assistance as required by the *State Single Audit Act*, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2024 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

PKF O'Connor Davies, LLP

Shelton, Connecticut
December 23, 2024

Common Ground High School

Statements of Financial Position

	June 30,	
	2024	2023
ASSETS		
Cash	\$ 99,376	\$ 253,063
Grants and contracts receivable	468,460	138,846
Account receivable	3,903	43,770
Prepaid expense and other current assets	11,017	12,316
Property, plant and equipment	<u>11,255,982</u>	<u>11,499,191</u>
	<u>\$ 11,838,738</u>	<u>\$ 11,947,186</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	\$ 616,172	\$ 391,840
Due to New Haven Ecology Project, Inc.	738,205	210,041
Deferred revenue	-	1,932
Total Liabilities	<u>1,354,377</u>	<u>603,813</u>
Net Assets		
Without donor restrictions	10,208,270	10,980,623
With donor restrictions	<u>276,091</u>	<u>362,750</u>
Total Net Assets	<u>10,484,361</u>	<u>11,343,373</u>
	<u>\$ 11,838,738</u>	<u>\$ 11,947,186</u>

See notes to financial statements

Common Ground High School

Statement of Activities Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT AND REVENUE			
State grants and contracts	\$ 2,784,207	\$ -	\$ 2,784,207
Federal grants and contracts	827,026	-	827,026
Other revenues and contributions	1,144,251	-	1,144,251
Private foundation grants	126,001	276,091	402,092
Interest Income	1,230	-	1,230
Net assets released from restrictions	<u>362,750</u>	<u>(362,750)</u>	<u>-</u>
Total Public Support and Revenue	<u>5,245,465</u>	<u>(86,659)</u>	<u>5,158,806</u>
EXPENSES			
Program services			
Charter school operations	5,850,526	-	5,850,526
Management and general	<u>167,292</u>	<u>-</u>	<u>167,292</u>
Total Expenses	<u>6,017,818</u>	<u>-</u>	<u>6,017,818</u>
Change in Net Assets	(772,353)	(86,659)	(859,012)
NET ASSETS			
Beginning of Year	<u>10,980,623</u>	<u>362,750</u>	<u>11,343,373</u>
End of Year	<u>\$ 10,208,270</u>	<u>\$ 276,091</u>	<u>\$ 10,484,361</u>

See notes to financial statements

Common Ground High School

Statement of Activities Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT AND REVENUE			
State grants and contracts	\$ 2,766,259	\$ -	\$ 2,766,259
Federal grants and contracts	930,590	-	930,590
Other revenues and contributions	804,443	-	804,443
Private foundation grants	123,366	301,634	425,000
Interest Income	2,858	-	2,858
Net assets released from restrictions	<u>383,128</u>	<u>(383,128)</u>	<u>-</u>
Total Public Support and Revenue	<u>5,010,644</u>	<u>(81,494)</u>	<u>4,929,150</u>
EXPENSES			
Program Services			
Charter school operations	5,207,942	-	5,207,942
Management and general	<u>198,969</u>	<u>-</u>	<u>198,969</u>
Total Expenses	<u>5,406,911</u>	<u>-</u>	<u>5,406,911</u>
Change in Net Assets	(396,267)	(81,494)	(477,761)
NET ASSETS			
Beginning of Year	<u>11,376,890</u>	<u>444,244</u>	<u>11,821,134</u>
End of Year	<u>\$ 10,980,623</u>	<u>\$ 362,750</u>	<u>\$ 11,343,373</u>

See notes to financial statements

Common Ground High School

Statements of Functional Expense

	Year Ended June 30, 2024			Year Ended June 30, 2023		
	Charter School Operations	Management and General	Total	Charter School Operations	Management and General	Total
EXPENSES						
Salaries, employee benefits and related expenses	\$ 3,704,838	\$ -	\$ 3,704,838	\$ 3,767,237	\$ -	\$ 3,767,237
Instructional programs	195,147	-	195,147	92,817	-	92,817
Depreciation	306,560	-	306,560	311,743	-	311,743
Support services, students	914,162	-	914,162	374,340	-	374,340
Food services	144,235	-	144,235	143,597	-	143,597
School administration	265,961	-	265,961	344,959	-	344,959
Plant operation and maintenance	319,623	-	319,623	173,249	-	173,249
Business insurance	-	99,472	99,472	-	89,884	89,884
Computer equipment supplies	-	17,361	17,361	-	54,796	54,796
Professional fees	-	27,080	27,080	-	24,495	24,495
Other office expense	-	23,379	23,379	-	29,794	29,794
	<u>\$ 5,850,526</u>	<u>\$ 167,292</u>	<u>\$ 6,017,818</u>	<u>\$ 5,207,942</u>	<u>\$ 198,969</u>	<u>\$ 5,406,911</u>

See notes to financial statements

Common Ground High School

Statements of Cash Flows

	Year Ended June 30,	
	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (859,012)	\$ (477,761)
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation	306,560	311,743
Changes in operating assets and liabilities		
Due to/from New Haven Ecology Project, Inc.	528,164	246,280
Grants and contracts receivable	(329,614)	-
Accounts receivable	39,867	(1,646)
Prepaid expense and other current assets	1,299	(3,447)
Accounts payable and accrued expenses	224,332	(119,900)
Deferred revenue	(1,932)	(13,118)
Net Cash from Operating Activities	(90,336)	(57,849)
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(63,351)	(21,598)
 Net Change in Cash	(153,687)	(79,447)
 CASH		
Beginning of Year	253,063	332,510
 End of Year	\$ 99,376	\$ 253,063

See notes to financial statements

Common Ground High School

Notes to Financial Statements
June 30, 2024 and 2023

1. Organization

Common Ground High School (the "School"), a not-for-profit organization, is recognized by the State of Connecticut as a charter school under Public Act No. 96-214, as amended by Sections 56 and 57 of Public Act 96-244. The Board of Education of the State of Connecticut has granted the School's charter to operate grades 9 to 12 through June 2027. The School was founded in 1997 to provide a college preparatory curriculum designed to overcome the educational problems typically found in the inner city. During fiscal years 2024 and 2023, the School operated classes for 223 and 226 students, respectively.

Common Ground High School and New Haven Ecology Project, Inc. are related through a common board of directors and management team. Common Ground High School is considered to be a reporting entity, which is separate and distinct from the New Haven Ecology Project, Inc.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Adoption of New Accounting Pronouncement

In June 2016, the Financial Accounting Standards Board issued an accounting pronouncement related to the measurement of credit losses on financial instruments. This pronouncement and subsequently issued Accounting Standards Updates, clarified certain provisions of the new guidance, changes the impairment model for most financial assets and requires the use of an "expected loss" model for instruments measured at amortized cost. Under this model, entities are required to estimate the lifetime expected credit losses on such instruments and record an allowance to offset the amortized cost basis of the financial asset, resulting in a net presentation of the amount expected to be collected on the financial asset. The adoption of this guidance on July 1, 2023 expanded the School's required disclosures for its expected credit losses for accounts receivable but did not have a material impact on its financial statements.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Cash

From time to time, the School has cash in the bank in excess of the federal deposit insurance amount of \$250,000. The School has not experienced any losses to date and believes it is not exposed to any significant credit risk on cash. At June 30, 2024 and 2023, the School has not exceeded the federal insured limit.

Common Ground High School

Notes to Financial Statements
June 30, 2024 and 2023

2. Summary of Significant Accounting Policies (*continued*)

Government Grants and Contracts Receivable

Grants and contracts receivable are stated at the amount management expects to collect from outstanding balances.

The School continuously monitors the creditworthiness of grantors and establishes an allowance for amounts that may become uncollectible in the future based on current economic trends, historical payment, bad debt write-off experience and any specific grantor related collection issues. Balances that remain outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a reduction in grants and contracts receivable. At June 30, 2024 and 2023, no allowance for doubtful accounts has been deemed necessary.

Property and Equipment

Property and equipment is carried at cost and includes expenditures which substantially increase their useful lives. The cost of property and equipment purchased in excess of \$5,000 and a useful life of greater than a year is capitalized. Depreciation is being provided by use of the straight-line method over the estimated useful lives of the related assets ranging from five to fifty years. Expenditures for repairs and maintenance are charged to expense as incurred.

Net Assets

Net assets without donor restrictions – net assets without donor restrictions are available for use at the discretion of the Board of Directors (“Board”) and/or management for general operating purposes. From time to time the Board designates a portion of these net assets for specific purposes which makes them unavailable for use at management’s discretion. At June 30, 2024 and 2023, the Board has not designated any funds for specific purposes.

Net assets with donor restrictions – net assets with donor restrictions consist of assets whose use is limited by donor-imposed, time and/or purpose restrictions.

Grants and Contracts

Revenue from the state and local government resulting from the School’s charter status is based on the number of students enrolled and is recorded when services are performed in accordance with the charter agreement.

The School receives a substantial portion of its operating support and revenue from the Connecticut State Department of Education. If the charter school laws were modified, reducing or eliminating these revenues, the School’s finances could be materially affected.

Common Ground High School

Notes to Financial Statements
June 30, 2024 and 2023

2. Summary of Significant Accounting Policies (*continued*)

Contributions

The School recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been substantially met. Federal and state contracts and grants are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Refundable government grants consists of government grants received for which performance requirements or incurrence of allowable qualifying expenses have not yet been met or incurred. Contributions are reported as revenue without donor restrictions or revenues with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified in the statements of activities to net assets without donor restrictions. Contributions with donor restrictions that are used for the purpose specified by the donor in the same year as the contribution is received are recognized as revenues without donor restrictions. Conditional promises to give are recognized when conditions on which they depend are substantially met.

Contributed Goods and Services

The School reports gifts of property and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Absent donor stipulations about how long those assets must be maintained, the School reports expirations of donor restrictions when the assets are placed in service.

Contributed services are recognized as contributions if the services create or enhance non-financial assets or require specialized skills that are provided by individuals possessing those skills, and typically would need to be purchased, if not provided by donation. In-kind contributions are reflected in the accompanying statements of activities at their fair value at the time the services are rendered.

Functional Expenses

The costs of providing programs and supporting activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present expenses by function and natural classification. Expenses directly attributable to a specific functional area are reported as expenses of those functional areas while indirect costs that benefit multiple functional areas have been allocated based on job function and time allocation for office, occupancy, professional fees and depreciation expense and student enrollment type ratio for payroll and instructional related expenses.

Common Ground High School

Notes to Financial Statements
June 30, 2024 and 2023

2. Summary of Significant Accounting Policies (continued)

Employee Tax Deferred Compensation Plan

Effective October 1, 2023, the School sponsors a qualified tax deferred compensation plan as defined under Section 403(b) of Internal Revenue Code (the "Plan"). Regular full-time salaried employees who are not employed as teachers and have been continuously employed by the School for at least 5 complete years are eligible to make elective salary reduction contributions to the plan. The School match fifty percent of an employee's contribution up to a maximum of two percent of the employee's base salary. The School's contribution to the plan was \$ 2,862 in June 30, 2024.

Subsequent Events

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through December 23, 2024, the date the financial statements were available for issue.

3. Government Grants and Contracts Receivable

Grants receivable represent the present value of unconditional promises to give. All account receivable balance represents grants and contracts receivable.

Grants receivable of \$472,363 and \$182,616 at June 30, 2024 and 2023 are all due in less than one year.

4. Property, Plant and Equipment

Property, plant and equipment consist of the following:

	2024	2023	Estimated Useful Life
Buildings	\$ 13,672,430	\$ 13,672,430	20 - 50 years
Furniture and equipment	224,758	161,407	3 - 7 years
Improvements	305,217	305,217	7 - 30 years
Vehicles	34,998	34,998	5 years
	<u>14,237,403</u>	<u>14,174,052</u>	
Accumulated depreciation	<u>(2,981,421)</u>	<u>(2,674,861)</u>	
	<u>\$ 11,255,982</u>	<u>\$ 11,499,191</u>	

5. Related Party Transactions

The School utilized a school building, which was constructed by New Haven Ecology Project, Inc. In addition to the school building, the School utilizes instructional space and approximately twenty acres of land located at 358 Springside Avenue, which is adjacent to West Rock Ridge State Park in New Haven, Connecticut. The use of the property is controlled under the terms of an agreement with the City of New Haven.

Common Ground High School

Notes to Financial Statements
June 30, 2024 and 2023

5. Related Party Transactions *(continued)*

Under the terms of the agreement, the City of New Haven granted New Haven Ecology Project, Inc. a license to use this site for a period of twenty-three years. The time period referenced in the agreement began on September 1, 2010 and will end August 31, 2033. The School had rent expense of \$13,000 for the years ended June 30, 2024 and 2023, representing the School's allocation of rent.

In addition to occupancy costs, the School paid New Haven Ecology Project, Inc. \$842,100 and \$324,054 for business, administrative, instructional, program, and building maintenance and site support, school building project, social worker/student support, publicity, and development for the years ended June 30, 2024 and 2023.

The School has a balance due to New Haven Ecology Project, Inc. of \$738,205 and \$210,041 at June 30, 2024 and 2023.

6. Net Assets

Net assets without donor restrictions is comprised of undesignated amounts at June 30:

	2023	2022
Property, plant and equipment	\$ 11,255,982	\$ 11,499,191
General	(1,047,712)	(518,568)
	\$ 10,208,270	\$ 10,980,623

Net assets with donor restrictions are restricted for the following purposes or periods as follows at June 30:

	2024	2023
Specific purpose:		
Modifications to school curriculum	\$ -	\$ 61,116
Title III	1,091	1,634
Passage of time:		
Charter school operations	275,000	300,000
	\$ 276,091	\$ 362,750

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events specified by donors or grantors.

The net assets released from restrictions are as follows for years ended June 30 2024 and 2023:

	2024	2023
Modifications to school curriculum	\$ 61,116	\$ 33,128
Title III	1,634	-
Charter school operations	300,000	350,000
	\$ 362,750	\$ 383,128

Common Ground High School

Notes to Financial Statements
June 30, 2024 and 2023

7. Economic Dependency

The School received approximately 70% and 75% of its support from state and federal grants for the years ended June 30, 2024 and 2023.

8. Connecticut Teachers' Retirement Plan

All certified administrators and teachers participate in the Connecticut Teachers' Retirement System that is administered by the State of Connecticut (the "State"). The Plan requires mandatory contributions by employees of 8.25% of their eligible annual compensation. The State provides the remaining funding of retirement benefits and is required to contribute at an actuarially determined rate, which may be reduced by an act of State Legislature. Administrative costs of the plan are funded by the State. The School has no obligation under this plan.

9. Liquidity and Availability of Resources

The School's financial assets available within one year of the statement of financial position date for general expenditure are as follows:

	<u>2024</u>	<u>2023</u>
Cash	\$ 99,376	\$ 253,063
Grants and contracts receivable	468,460	138,846
Account receivable	<u>3,903</u>	<u>43,770</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 571,739</u>	<u>\$ 435,679</u>

As part of the School's liquidity management, the School has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

Common Ground High School

Uniform Guidance Schedules and State Single Audit Reports

June 30, 2024

Common Ground High School

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024**

Federal Grantor/Pass-through Grantor/ Program Title or Cluster Title	Federal Assistance Listing Number	Pass- Through Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Pass through program from the State of Connecticut				
Education Department				
Child Nutrition Cluster				
School Breakfast Program (SBP)	10.553	00268	\$ -	\$ 30,543
National School Lunch Program (NSLP)	10.555	00268	-	105,460
COVID-19 Allocation of Supply Chain Assistance Fund	10.555	00268	-	9,730
National School Lunch Program - School Equipment	10.579	00268	-	10,985
Total Child Nutrition Cluster			-	156,718
COVID-19 State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Cost Grant	10.649	00268	-	653
Total U.S. Department of Agriculture			-	157,371
U.S. Department of the Treasury				
Pass through program from the State of Connecticut				
Education Department				
Coronavirus State and Local Fiscal Recovery Funds				
American Rescue Plan Act - School Mental Health Workers	21.027	00268	-	31,178
American Rescue Plan Act - School Mental Health Workers Continuation	21.027	00268	-	31,561
American Rescue Plan Act - School Mental Health Specialist	21.027	00268	-	73,751
American Rescue Plan Act - Summer Camp Scholarship for Families	21.027	00268	50,000	50,000
Pass through program from the State of Connecticut Department of Agriculture				
Connecticut Grown for Connecticut Kids Grant	21.027	00268	-	12,043
Total U.S. Department of the Treasury			50,000	198,533
U.S. Environmental Protection Agency				
Healthy Communities Grant Program	66.110		-	15,426
Total U.S. Environmental Protection Agency			-	15,426
U.S. Department of Education				
Pass through program from the State of Connecticut				
Education Department				
COVID-19 Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund ARP				
Voice4Change	84.425U	00268	-	3,904
American Rescue Plan - Elementary and Secondary School Emergency Relief Funds	84.425U	00268	-	182,151
American Rescue Plan - After School Enhancement Grant	84.425U	00268	-	94,058
American Rescue Plan - Elementary and Secondary School Emergency Relief - Dual Credit Expansion	84.425U	00268	-	3,538
Total COVID-19 American Rescue Plan - Elementary Relief Funds			-	283,651
Special Education Grants to States COVID-19	84.027A	00268	-	8,000
Student Support and Academic Enrichment Program	84.424	00268	-	2,150
Grants to Local Education Agencies	84.010	00268	-	131,162
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	00268	-	6,963
Student Support and Academic Enrichment Program	84.424	00268	-	10,000
Total U.S. Department of Education			-	158,275
Total Expenditures of Federal Awards			\$ 50,000	\$ 813,256

See Independent Auditors' Report and Notes to Schedule of Expenditures of Federal Awards

Common Ground High School

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2024

1. **Basis of presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Common Ground High School under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of Common Ground High School, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Common Ground High School.

2. **Summary of significant accounting policies**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. **Indirect cost rate**

Common Ground High School has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
With Government Auditing Standards**

Independent Auditors' Report

**Board of Directors
Common Ground High School**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Common Ground High School (a State of Connecticut Charter School and a division of New Haven Ecology Project, Inc.) (the "School"), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated December 23, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we considered to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

The School's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the School's response to the finding identified in our audit and described in the accompanying schedules of findings and questioned costs. The School's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

PKF O'Connor Davies, LLP

Shelton, Connecticut
December 23, 2024



**Report on Compliance for Each Major Federal Program and Report on
Internal Control Over Compliance Required by the Uniform Guidance**

Independent Auditors' Report

**Board of Directors
Common Ground High School**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Common Ground High School's (a state of Connecticut charter school and a division of New Haven Ecology Project, Inc.) (the "School") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2024. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs - federal.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School's federal programs.

PKF O'CONNOR DAVIES LLP
One Corporate Drive, Suite 725, Shelton, CT 06484 | Tel: 203.929.3535 | Fax: 203.929.5470 | www.pkfod.com

PKF O'Connor Davies LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

PKF O'Connor Davies, LLP

Shelton, Connecticut
December 23, 2024

Common Ground High School

Schedule of Findings and Questioned Costs - Federal
Year Ended June 30, 2024

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with US GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes x no
- Significant deficiency(ies) identified? x yes none reported
- Noncompliance material to financial statements noted? yes x no

Federal Awards

Internal control over federal major programs:

- Material weakness(es) identified? yes x no
- Significant deficiency(ies) identified? yes x none reported

Type of auditors' report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a)?

 yes x no

Identification of major federal programs:

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as a low risk auditee?

 x yes no

Common Ground High School

Schedule of Findings and Questioned Costs - Federal (*continued*)
Year Ended June 30, 2024

Section II - Financial Statement Findings:

2024-001 Cash – Repeat Finding

Condition: The reconciled cash balance was not compared to the cash balance as reported in the general ledger at the start of the audit engagement.

Criteria: Internal controls should be in place that ensures the reconciled cash balance agrees to the cash balance reported in the general ledger.

Effect: Reconciled cash and the cash balance reported in the general ledger had a material difference.

Recommendation: Procedures should be implemented to ensure the reconciled cash balance and the cash balance reported on the general ledger agree and any differences are investigated and resolved in a timely manner.

Views of Responsible Officials and Planned Corrective Actions: The School's management agrees with the finding and recommended procedures have been implemented.

Section III - Federal Award Findings and Questioned Costs:

- No findings or questioned costs are reported related to federally funded programs.

Common Ground High School

**Summary Schedule of Prior Audit Findings - Federal
Year Ended June 30, 2024**

Financial Statement Findings:

2023-001 Payroll

Condition: During the fiscal year 2022-2023, the School changed payroll providers. Pay rates for an employee was entered incorrectly during the change and this employee was overpaid for six months.

Current Status: Condition was resolved.

2023-002 Cash

Condition: The reconciled cash balance is not compared to the cash balance as reported in the general ledger.

Current Status: Condition still exists, see finding 2024-001

2023-003 Accounts Payable

Condition: Duplicate payments were made on vendor invoices.

Current Status: Condition was resolved.

Common Ground High School

Schedule of Expenditures of State Financial Assistance
Year Ended June 30, 2024

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Provided to Subrecipients	Total State Expenditures
Connecticut Department of Education			
Charter Schools	11000-SDE64000-16119	\$ -	\$ 2,777,911
Health Food Initiative	11000-SDE64000-16212	-	1,980
State School Breakfast	11000-SDE64000-17046	-	2,652
Children Nutrition State Match Grant	11000-SDE64000-16211	-	1,051
Talent Development - TEAM	11000-12552-84131-2022	-	613
Total State Financial Assistance		<u>\$ -</u>	<u>\$ 2,784,207</u>

See Independent Auditors' Report and Notes to Schedule of Expenditures of State Financial Assistance

Common Ground High School

Notes to Schedule of Expenditures of State Financial Assistance Year Ended June 30, 2024

1. Basis of Presentation

The accompanying schedule of expenditures of state financial assistance (the "Schedule") includes state grant activity of Common Ground High School under programs of the State of Connecticut for the year ended June 30, 2024. Connecticut State Department of Education have provided financial assistance through grants and other authorizations in accordance with the general statutes of the State of Connecticut. These financial assistance programs fund several programs including Education and Training Services, Health Services, Child Nutrition Services, and other school related services.

2. Summary of Significant Accounting Policies

The accounting policies of Common Ground High School conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. The information in the Schedule is presented based on regulations established by the State of Connecticut Office of Policy and Management.

The expenditures reported on the Schedule are presented on the accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the schedule of expenditures of state financial assistance.



**Report on Compliance for Each Major State Program and
Report on Internal Control Over Compliance
Required by the State Single Audit Act**

Independent Auditors' Report

**Board of Directors
Common Ground High School**

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Common Ground High School's (a state of Connecticut charter school and a division of New Haven Ecology Project, Inc.) (the "School") compliance with the types of compliance requirements described in the state of Connecticut's Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the School's major state programs for the year ended June 30, 2024. The School's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs - state.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2024.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State Single Audit Act* (C.G.S. Sections 4-230 to 4-236). Our responsibilities under those standards and the *State Single Audit Act* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School's state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State Single Audit Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *State Single Audit Act*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Single Audit Act*, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the *State Single Audit Act* and which is described in the accompanying schedule of findings and questioned costs - state as item 2024-002. Our opinion on each major state program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the School's response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and questioned costs - state. The School's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State Single Audit Act*. Accordingly, this report is not suitable for any other purpose.

PKF O'Connor Davies, LLP
Shelton, Connecticut
December 23, 2024

Common Ground High School

Schedule of Findings and Questioned Costs - State
Year Ended June 30, 2024

I. Summary of auditors' results

Financial Statements

Type of auditors' opinion issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes x no
- Significant deficiency(ies) identified? x Yes none reported
- Noncompliance material to financial statements noted? Yes x no

State Financial Assistance

Internal control over major State programs:

- Material weakness(es) identified? Yes x no
- Significant deficiency(ies) identified? Yes x none reported

Type of auditors' opinion issued on compliance for major State programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the regulations to the State Single Audit Act? x Yes no

The following schedule reflects the major State programs included in the audit:

<u>State Grantor and Program</u>	<u>State Core – CT Number</u>	<u>State Expenditures</u>
Department of Education		
Charter Schools	11000-SDE64000-16119	<u>\$2,777,911</u>

- Dollar threshold used to distinguish between Type A and Type B programs: \$200,000

Common Ground High School

Schedule of Findings and Questioned Costs – State (*continued*)
Year Ended June 30, 2024

II. Financial Statement Findings

2024-001 Cash – Repeat Finding

Condition: The reconciled cash balance was not compared to the cash balance as reported in the general ledger at the start of the audit engagement.

Criteria: Internal controls should be in place that ensures the reconciled cash balance agrees to the cash balance reported in the general ledger.

Effect: Reconciled cash and the cash balance reported in the general ledger had a material difference.

Recommendation: Procedures should be implemented to ensure the reconciled cash balance and the cash balance reported on the general ledger agree and any differences are investigated and resolved in a timely manner.

Views of Responsible Officials and Planned Corrective Actions: The School's management agrees with the finding and recommended procedures have been implemented.

III. State Financial Assistance Findings and Questioned Costs

2024-002 Non-Certified Personnel – Repeat Finding

Grantor: Connecticut Department of Education
State Program Name: Charter School
Pass-through Entity: None
State Grant Program
Core – CT Number: 11000-SDE64000-16119

Criteria: Common Ground High School must be in compliance with certain provisions of laws, regulations, contracts, and grant agreements. Connecticut General Statutes 10-66dd requires that all teachers, supervisors, administrators, special staff members or school superintendent employed by the School must possess an appropriate state certificate prior to the first day of employment.

Condition: During fiscal 2024, the School had 4 employees without proper certification credentials.

Context: 4 teachers out of 35 teachers and administrators tested were found to have exceptions to possessing the appropriate state certificate for employment.

Effect: The School funds these positions with non-governmental funds; however, the State Board of Education may still levy fines or withhold State funding.

Cause: While the School prioritizes hiring certified staff, there is a lack of diverse and certified teachers available for hire in Connecticut Charter Schools.

Common Ground High School

Schedule of Findings and Questioned Costs – State (*continued*)
Year Ended June 30, 2024

III. State Financial Assistance Findings and Questioned Costs

Recommendation: The School should ensure compliance with Connecticut General Statutes 10-66dd.

Planned Corrective Action: See response included in the current year Corrective Action

Common Ground High School

Summary Schedule of Prior Audit Findings - State Year Ended June 30, 2024

Financial Statement Findings:

2023-001 Payroll

Condition: During the fiscal year 2022-2023, the School changed payroll providers. Pay rates for an employee were entered incorrectly during the change and this employee was overpaid for six months.

Status: Condition was resolved.

2023-002 Cash

Condition: The reconciled cash balance is not compared to the cash balance as reported in the general ledger.

Status: Condition still exists, see finding 2024-001.

2023-003 Accounts Payable

Condition: Duplicate payments were made on vendor invoices.

Status: Condition was resolved.

2023-004 Non-Certified Personnel

Grantor: Connecticut Department of Education
State Program Name: Charter School
Pass-through Entity: None
State Grant Program
Core – CT Number: 11000-SDE64000-16119

Criteria: Common Ground High School must be in compliance with certain provisions of laws, regulations, contracts, and grant agreements. Connecticut General Statutes 10-66dd requires that all teachers, supervisors, administrators, special staff members or school superintendent employed by the School must possess an appropriate state certificate prior to the first day of employment. During fiscal 2023, the School had 3 employees without a proper certification credentials.

Status: Condition still exists, see finding 2024-002.



COMMON GROUND
HIGH SCHOOL, URBAN FARM, AND
ENVIRONMENTAL EDUCATION CENTER

358 Springside Ave • New Haven, CT • 06515 • (203) 389-4333 • nhep@nhep.com • www.nhep.com

Dec. 23, 2024

Common Ground High School
State Single Audit Corrective Action Plan:
For the Fiscal Year Ended June 30, 2024

Office of Policy Management
450 Capitol Ave. MS-54MFS
Hartford, CT 06196
Municipal Finance Unit

Audit Findings:

1. Financial Statement Findings 2024-001 Cash – Repeat Finding Condition: The reconciled cash balance was not compared to the cash balance as reported in the general ledger at the start of the audit engagement.

Statement of Concurrence or Non Concurrence: The organization agrees with the finding

Corrective Action: The Business Office has contracted with Your Part Time Controller (YPTC) to provide additional back office support and to help remedy this issue. The Business office and YPTC will work together monthly to follow this procedure each month when the bank account is reconciled. They will confirm that the Register Balance on the Reconciliation Summary amount agrees to the bank account balance on the Balance Sheet and the bank account balance on the general ledger.

Name of contact person: Elena Augusewicz, Director of Finance and Administration,
2023-389-4333 ext. 1286, elena.augusewc@nhep.com.

2. State Financial Assistance Findings and Questioned Costs 2024-002 Non-Certified Personnel – Repeat Finding: Common Ground High School must be in compliance with certain provisions of laws, regulations, contracts, and grant agreements. Connecticut General Statutes 10-66dd requires that all teachers, supervisors, administrators, special staff members or school superintendent employed by the School must possess an appropriate state certificate prior to the first day of employment.

- a. Condition: During fiscal year 2024, the School had 4 employees without proper certification credentials. 4 teachers out of 35 teachers and administrators tested were found to have exceptions to possessing the appropriate state certificate for employment.

Statement of Concurrence or Non Concurrence: The organization agrees with the finding but names the following mitigating factors:

While the School prioritizes hiring certified staff, there are shortages in Math and Science teachers across the State of CT.

One of the uncertified employees was in the process of renewing his certification but was terminated in Nov. 2023 due to an unrelated issue. He is no longer employed at Common Ground.

Three employees were in the process of getting their long term substitute certificates with the assistance of our administrative staff. Those with undergraduate degrees and enough credits in Math and Science to meet LTS Certificates standards were placed in those Math and Science vacant positions to mitigate learning losses for our students.

One employee had issues securing his LTS Certificate despite having a doctorate level degree because his undergraduate certificates were from a different country, this LTS certificate process is still ongoing.

When these staff were unable to furnish their LTS Certificate their contracts were not renewed in June 2024. Two have been terminated and are no longer employed at Common Ground. The third (with undergraduate degrees from outside of the United States) has been moved to an un-certified Support Educator role in the school while continuing to pursue his LTS Certificate and will be entering into a standard CT Teaching Certification program in 2025.

Hiring and retaining highly qualified, effective educators is a priority at Common Ground and we take our obligations very seriously. Hiring certified teachers in high needs subjects like Math, Science and Special Education remains a challenge and we made some exceptions last school year that resulted in certification lapses for some educators. In all cases, teachers that were hired were the most qualified available teachers for that role, with role-specific relevant experiences even if certification was in progress.

Name of contact person: Elena Augusewicz, Director of Finance and Administration, 2023-389-4333 ext. 1286, elena.augusewc@nhep.com.

If the office of Policy and Management and/or Oversight Agency has questions regarding this plan please contact Elena Augusewicz, Director of Finance and Administration, 2023-389-4333 ext. 1286, elena.augusewc@nhep.com.

Sincerely Yours,

A handwritten signature in black ink, appearing to read "Karen Jenkins". The signature is fluid and cursive, with the first name "Karen" being more prominent than the last name "Jenkins".

12/23/2024

Karen Jenkins
Interim Executive Director



MAY 12, 2025

NEW HAVEN ECOLOGY PROJECT, INC.
358 SPRINGSIDE AVENUE
NEW HAVEN, CT 06515

NEW HAVEN ECOLOGY PROJECT, INC.:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE 2023 EXEMPT ORGANIZATION RETURN,
AS FOLLOWS...

2023 FORM 990

EACH ORIGINAL SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE WITH THE FILING
INSTRUCTIONS. THE COPY SHOULD BE RETAINED FOR YOUR FILES.

VERY TRULY YOURS,

SACHA RICHARDS

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury
Internal Revenue Service

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions. NEW HAVEN ECOLOGY PROJECT, INC.	Taxpayer identification number (TIN) 22-3171185
	Number, street, and room or suite no. If a P.O. box, see instructions. 358 SPRINGSIDE AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW HAVEN, CT 06515	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
 Plan Number _____
 Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **ELENA AUGUSEWICZ**
358 SPRINGSIDE AVENUE - NEW HAVEN, CT 06515

Telephone No. **203-389-4333** Fax No. _____

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

1 I request an automatic 6-month extension of time until **MAY 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 calendar year 20 ____ or
 tax year beginning **JUL 1**, 20 **23**, and ending **JUN 30**, 20 **24**

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

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Return of Organization Exempt From Income Tax

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2023

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning JUL 1, 2023 and ending JUN 30, 2024

Form sections B through M: B Check if applicable, C Name of organization (NEW HAVEN ECOLOGY PROJECT, INC.), D Employer identification number (22-3171185), E Telephone number (203-389-4333), G Gross receipts (\$7,133,930), H(a) Is this a group return, H(b) Are all subordinates included?, I Tax-exempt status, J Website (WWW.COMMONGROUNDCT.ORG), K Form of organization, L Year of formation (1991), M State of legal domicile (CT)

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1-7a Activities & Governance, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

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.

Signature of officer: GENEVIVE WALKER, EXECUTIVE DIRECTOR. Date: 5/13/2025

Preparer information: SACHA RICHARDS, PKF O'CONNOR DAVIES ADVISORY, LLC, ONE CORPORATE DRIVE, SUITE 725, SHELTON, CT 06484-6241. Date: 05/12/25, PTIN: P01378509.

May the IRS discuss this return with the preparer shown above? See instructions. [X] Yes [] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: NEW HAVEN ECOLOGY PROJECT, INC. IS A CENTER FOR ENVIRONMENTAL LEARNING AND LEADERSHIP WHERE A DIVERSE COMMUNITY OF CHILDREN, YOUNG PEOPLE, AND ADULTS CULTIVATE HABITS OF HEALTHY LIVING AND SUSTAINABLE ENVIRONMENTAL PRACTICE, ACQUIRING THE KNOWLEDGE, SKILLS, AND

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 [X] 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 [X] No If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 3,954,323. including grants of \$ 132,798.) (Revenue \$ 1,681,189.) COMMON GROUND HIGH SCHOOL IS THE NATION'S LONGEST RUNNING ENVIRONMENTAL CHARTER SCHOOL, CREATING THE NEXT GENERATION OF SUCCESSFUL COLLEGE STUDENTS AND POWERFUL COMMUNITY AND ENVIRONMENTAL LEADERS.

4b (Code:) (Expenses \$ 1,947,651. including grants of \$ 0.) (Revenue \$ 167,455.) THE ORGANIZATION PRESENTS AFTER SCHOOL PROGRAMS FOR LOCAL STUDENTS, FARMING AND EDUCATION PROGRAMS FOR LOCAL YOUTH, WORK SKILLS TRAINING AND ASSISTANCE PROGRAMS, AND OPERATES A COMMUNITY PARK. ALL ARE PRESENTED IN AN ECOLOGICAL FRAMEWORK.

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

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 5,901,974.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements, such as political campaign activities, lobbying, and financial reporting.

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29 X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38 X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 21	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable 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 on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 15		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed CT
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
ELENA AUGUSEWICZ - 203-389-4333
358 SPRINGSIDE AVENUE, NEW HAVEN, CT 06515

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

Check if Schedule O contains a response or note to any line in this Part VII

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.
- See the instructions for the order in which to list the persons above.

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 (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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			
(1) MONICA MACCERA FILPPU EXECUTIVE DIRECTOR, THRU 05/2024	50.00			X				127,074.	0.	21,085.
(2) CHERRY PACQUETTE EMMANUEL SCHOOL DIRECTOR	50.00				X			109,927.	0.	36,554.
(3) JENNIFER BURKE DIRECTOR, THRU 05/2024	2.00	X						65,218.	0.	3,878.
(4) KAREN JENKINS INTERIM EXECUTIVE DIR. EFF. 5/2024	4.00			X				0.	0.	0.
(5) ALEXIS SMITH CO-CHAIR	4.00	X		X				0.	0.	0.
(6) JEFF CARTER TREASURER	2.00	X		X				0.	0.	0.
(7) TERRI SNELL SECRETARY	2.00	X		X				0.	0.	0.
(8) KYEEN ANDERSON DIRECTOR	2.00	X						0.	0.	0.
(9) AUBREY BIDO DIRECTOR	2.00	X						0.	0.	0.
(10) GIOIA CONNELL DIRECTOR	2.00	X						0.	0.	0.
(11) LIZ COX DIRECTOR	2.00	X						0.	0.	0.
(12) ALISHA CRUTCHFIELD DIRECTOR	2.00	X						0.	0.	0.
(13) MONIQUE FRASIER DIRECTOR	2.00	X						0.	0.	0.
(14) SHELLY HICKS DIRECTOR	2.00	X						0.	0.	0.
(15) BRIAN KELAHAH DIRECTOR	2.00	X						0.	0.	0.
(16) PETER LUDWIG DIRECTOR	2.00	X						0.	0.	0.
(17) CLOUDS MUTALE DIRECTOR	2.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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			
(18) CARLY OSBORNE DIRECTOR	2.00	X						0.	0.	0.
(19) MICHELLE SEPULVEDA DIRECTOR	2.00	X						0.	0.	0.
1b Subtotal								302,219.	0.	61,517.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								302,219.	0.	61,517.

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

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	X
4 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>	4	X
5 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>	5	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. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
CORPORATE SYSTEMS CONSULTING, LLC 20 LAFATA LANE, KILLINGWORTH, CT 06419	IT SUPPORT SERVICES	121,663.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 1

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a 6,000.				
	b	Membership dues	1b				
	c	Fundraising events	1c 99,842.				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e 3,822,801.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 1,240,551.				
	g	Noncash contributions included in lines 1a-1f	1g \$ 183,128.				
	h	Total. Add lines 1a-1f		5,169,194.			
	Program Service Revenue	2 a	PROGRAM FEES	Business Code 611600	749,344.	749,344.	
b		SUMMER CAMP	611600	563,799.	563,799.		
c		SPECIAL EDUCATION FEES	611710	368,046.	368,046.		
d		SCHOOLYARDS PROGRAMS	611600	167,455.	167,455.		
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		1,848,644.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		11,434.		11,434.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c				
d	Net gain or (loss)						
8 a	Gross income from fundraising events (not including \$ 99,842. of contributions reported on line 1c). See Part IV, line 18		8a 20,550.				
		Less: direct expenses	8b 12,298.				
c	Net income or (loss) from fundraising events		8,252.		8,252.		
9 a	Gross income from gaming activities. See Part IV, line 19		9a				
		Less: direct expenses	9b				
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances		10a 52,405.				
		Less: cost of goods sold	10b 16,080.				
		Net income or (loss) from sales of inventory		36,325.		36,325.	
Miscellaneous Revenue	11 a	STUDENT ACTIVITIES	Business Code 900099	22,054.		22,054.	
	b	EQUIPMENT FEES	900099	7,190.		7,190.	
	c	MISC REVENUE	900099	2,459.		2,459.	
	d	All other revenue					
	e	Total. Add lines 11a-11d		31,703.			
12	Total revenue. See instructions		7,105,552.	1,848,644.	0.	87,714.	

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).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	30,886.	30,886.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	101,912.	101,912.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	199,854.	111,811.	44,679.	43,364.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	4,634,095.	3,554,130.	876,513.	203,452.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	7,782.	5,915.	1,478.	389.
9 Other employee benefits	610,317.	471,701.	113,218.	25,398.
10 Payroll taxes	272,954.	210,910.	48,168.	13,876.
11 Fees for services (nonemployees):				
a Management				
b Legal	45,772.	43,483.	2,289.	
c Accounting	37,960.	36,062.	1,898.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	485,600.	392,300.	85,862.	7,438.
12 Advertising and promotion	23,546.	20,278.	1,760.	1,508.
13 Office expenses	255,631.	129,082.	113,266.	13,283.
14 Information technology	41,847.	36,039.	3,127.	2,681.
15 Royalties				
16 Occupancy	118,373.	114,862.	3,511.	
17 Travel	26,106.	13,011.	11,579.	1,516.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	1,604.	1,381.	120.	103.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	355,281.	323,306.	31,975.	
23 Insurance	140,191.		140,191.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a REPAIRS & MAINTENANCE	161,450.	138,847.	22,603.	
b FOOD SERVICES	145,766.	145,553.	115.	98.
c STUDENT SUPPLIES	28,331.	9,836.	16,921.	1,574.
d INSTRUCTIONAL EXPENSES	18,090.	6,281.	10,804.	1,005.
e All other expenses	11,771.	4,388.	6,727.	656.
25 Total functional expenses. Add lines 1 through 24e	7,755,119.	5,901,974.	1,536,804.	316,341.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	149,637.	1	284,219.
	2 Savings and temporary cash investments	941,610.	2	280,318.
	3 Pledges and grants receivable, net	195,101.	3	382,639.
	4 Accounts receivable, net	113,216.	4	383,633.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	21,919.	9	17,255.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 15,585,174.		
	b Less: accumulated depreciation	10b 3,953,984.		
		11,916,720.	10c	11,631,190.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	282,460.	15	245,096.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	13,620,663.	16	13,224,350.	
Liabilities	17 Accounts payable and accrued expenses	446,079.	17	747,662.
	18 Grants payable		18	
	19 Deferred revenue	494,713.	19	497,092.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	286,220.	25	244,390.
	26 Total liabilities. Add lines 17 through 25	1,227,012.	26	1,489,144.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	11,952,690.	27	11,383,355.
	28 Net assets with donor restrictions	440,961.	28	351,851.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	12,393,651.	32	11,735,206.
	33 Total liabilities and net assets/fund balances	13,620,663.	33	13,224,350.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,105,552.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,755,119.
3	Revenue less expenses. Subtract line 2 from line 1	3	-649,567.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	12,393,651.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	-8,878.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	11,735,206.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<input checked="" type="checkbox"/>
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input checked="" type="checkbox"/>	
c 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 on Schedule O.	<input checked="" type="checkbox"/>	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	<input checked="" type="checkbox"/>	
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 on Schedule O and describe any steps taken to undergo such audits _____	<input checked="" type="checkbox"/>	

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

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
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, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 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

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 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

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. 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 - 2022. 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 Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization NEW HAVEN ECOLOGY PROJECT, INC. Employer identification number 22-3171185

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, and others), and questions about monitoring, expenses, and reporting requirements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting requirements for art and historical treasures, and a table for revenue and assets included.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

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 make 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 program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 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? Yes No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on 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? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		15,057,624.	3,528,967.	11,528,657.
c Leasehold improvements		127,365.	125,023.	2,342.
d Equipment		365,187.	264,996.	100,191.
e Other		34,998.	34,998.	0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				11,631,190.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. 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)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED RENT	8,000.
(3) OPERATING LEASE LIABILITY	236,390.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	244,390.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	7,133,930.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d	28,378.	
	e Add lines 2a through 2d	2e		28,378.
3	Subtract line 2e from line 1		3	7,105,552.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	7,105,552.

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	7,792,375.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a	8,878.	
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d	28,378.	
	e Add lines 2a through 2d	2e		37,256.
3	Subtract line 2e from line 1		3	7,755,119.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	7,755,119.

Part XIII Supplemental Information

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, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

NHEP RECOGNIZES THE EFFECT OF INCOME TAX POSITIONS ONLY IF THOSE POSITIONS ARE MORE LIKELY THAN NOT TO BE SUSTAINED. MANAGEMENT HAS DETERMINED THAT NHEP HAD NO UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE FINANCIAL STATEMENT RECOGNITION OR DISCLOSURE. NHEP IS NO LONGER SUBJECT TO EXAMINATIONS BY THE APPLICABLE TAXING JURISDICTIONS FOR YEARS PRIOR TO 2021.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

EVENT EXPENSES	12,298.
COGS	16,080.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	28,378.

Part XIII Supplemental Information (continued)

PART XII, LINE 2D - OTHER ADJUSTMENTS:

EVENT EXPENSES 12,298.

COGS 16,080.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 28,378.

Multiple horizontal lines for additional entries.

**SCHEDULE E
(Form 990)**

Schools

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

2023

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990 for the latest information.

Name of the organization

NEW HAVEN ECOLOGY PROJECT, INC.

Employer identification number

22-3171185

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
AS A PUBLIC SCHOOL, SUBJECT TO OPEN ENROLLMENT, THE CHARTER SCHOOL IS NOT SUBJECT TO THE SPECIFIC GUIDELINES SET FORTH IN REV. PROC. 75-50 AND AS MODIFIED BY REV. PROC. 2019-22.		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d Copies of all material used by the organization or on its behalf to solicit contributions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
THE SCHOOL IS FUNDED BY THE STATE OF CONNECTICUT DEPARTMENT OF EDUCATION AND DOES NOT ISSUE SCHOLARSHIPS OR OTHER FINANCIAL ASSISTANCE AWARDS.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Admissions policies?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Employment of faculty or administrative staff?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Scholarships or other financial assistance?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Educational policies?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f Use of facilities?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g Athletic programs?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
h Other extracurricular activities?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Has the organization's right to such aid ever been revoked or suspended?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

Schedule E (Form 990) 2023

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

THE SCHOOL RECEIVES PER-PUPIL FUNDING FROM THE CT BOARD OF EDUCATION UNDER THEIR CHARTER AGREEMENT. THE SCHOOL ALSO RECEIVES VARIOUS FEDERAL AND STATE, FUNDS INCLUDING FEDERAL ENTITLEMENTS TO ASSIST WITH COVERING THE COST OF CERTAIN PROGRAMS.

Multiple horizontal lines for supplemental information.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		FEAST FROM THE FIELDS (event type)	ROCK TO ROCK (event type)	1 (total number)		
Revenue	1	Gross receipts	84,538.	34,704.	1,150.	120,392.
	2	Less: Contributions	65,138.	34,704.		99,842.
	3	Gross income (line 1 minus line 2)	19,400.		1,150.	20,550.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages	1,026.	268.		1,294.
	8	Entertainment	1,300.			1,300.
	9	Other direct expenses	8,081.	80.	1,543.	9,704.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				12,298.
11	Net income summary. Subtract line 10 from line 3, column (d)				8,252.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization **NEW HAVEN ECOLOGY PROJECT, INC.** Employer identification number **22-3171185**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
NAPPESOUL INC. 99 EDGEWOOD AVENUE NEW HAVEN, CT 06511	85-0701860	501(C)(3)	16,886.	0.			SUB-GRANTEE OF WIOA (\$3200) AND EPA EJ CPS (\$13686), PROVIDES STUDENT WORK CREW
ELM SHAKESPEARE COMPANY 501 CRESCENT STREET NEW HAVEN, CT 06515	06-1426731	501(C)(3)	14,000.	0.			SUB-GRANTEE OF BARR FOUNDATION GRANT, PROVIDES THEATER CLASS TO HIGH SCHOOL STUDENTS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **2.**

3 Enter total number of other organizations listed in the line 1 table

For Paperwork Reduction Act Notice, see the Instructions for Form 990. **Schedule I (Form 990) 2023**
SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
FINANCIAL AID	137	96,912.	0.		
SCHOLARSHIPS	5	5,000.	0.		

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

THE DIRECTOR OF FINANCE AND ADMINISTRATION AND THE DEVELOPMENT TEAM MEET ACCODING TO GRANT TIMELINES THAT ARE SCHEDULED AFTER A GRANT CONTRACT IS RECIEVED. WE USE QUICKBOOKS AND GOOGLE SHEETS TO TRACK GRANT REVENUE AND EXPENSES USING AGREED UPON GRANT CLASSES AND PURCHASE ORDER FORM CODES.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: NAPPESOUL INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: SUB-GRANTEE OF WIOA (\$3200) AND EPA

Part IV Supplemental Information

EJ CPS (\$13686), PROVIDES STUDENT WORK CREW SUPERVISION

Multiple horizontal lines for supplemental information.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization **NEW HAVEN ECOLOGY PROJECT, INC.** Employer identification number **22-3171185**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	3	183,128.	AVG. SELLING PRICE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29** **0**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2023

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

THE ORGANIZATION IS REPORTING THE NUMBER OF CONTRIBUTORS IN PART 1,
COLUMN (B).

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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 Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

NEW HAVEN ECOLOGY PROJECT, INC.

Employer identification number

22-3171185

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

DIVERSE COMMUNITY OF CHILDREN, YOUNG PEOPLE AND ADULTS CULTIVATE HABITS
OF HEALTHY LIVING AND SUSTAINABLE ENVIRONMENTAL PRACTICE, ACQUIRING THE
KNOWLEDGE, SKILLS AND UNDERSTANDING THEY NEED TO LIVE POWERFUL,
PRODUCTIVE, ENRICHED LIVES. IN 1997, A CHARTER TO OPERATE COMMON GROUND
HIGH SCHOOL WAS GRANTED. COMMON GROUND HIGH SCHOOL IS THE NATION'S
LONGEST-RUNNING ENVIRONMENTAL CHARTER SCHOOL, CREATING THE NEXT
GENERATION OF SUCCESSFUL COLLEGE STUDENTS AND POWERFUL COMMUNITY AND
ENVIRONMENTAL LEADERS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

UNDERSTANDING THEY NEED TO LIVE POWERFUL, PRODUCTIVE, ENRICHED LIVES.
IN 1997, A CHARTER TO OPERATE COMMON GROUND HIGH SCHOOL WAS GRANTED.
COMMON GROUND HIGH SCHOOL IS THE NATION'S LONGEST-RUNNING ENVIRONMENTAL
CHARTER SCHOOL, CREATING THE NEXT GENERATION OF SUCCESSFUL COLLEGE
STUDENTS AND POWERFUL COMMUNITY AND ENVIRONMENTAL LEADERS.

FORM 990, PART VI, SECTION B, LINE 11B:

A DRAFT COPY OF THE 990 WAS PROVIDED TO THE BOARD OF DIRECTORS FOR REVIEW.
BOARD OF DIRECTORS REVIEWS AND APPROVES FORM 990 PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

EACH DIRECTOR SHALL DISCLOSE THEIR IMMEDIATE FAMILY'S DIRECT OR SUBSTANTIAL
INTEREST IN ANY BUSINESS ENTITY, EITHER AS A SELLER OR PURCHASER OF GOODS
OR SERVICES WITH NHEP. SUCH DISCLOSURES SHALL BE IN WRITING AND ADDRESSED
TO THE EXECUTIVE DIRECTOR WHEN THE DIRECTOR BECOMES AWARE OF A POSSIBLE

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization NEW HAVEN ECOLOGY PROJECT, INC.	Employer identification number 22-3171185
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CONFLICT OR DURING THE ANNUAL CONFLICT OF INTEREST PROCESS. ANY CONTRACT, TRANSACTION OR SITUATION INVOLVING THE INTEREST OF ANY DIRECTOR REQUIRING DISCLOSURE SHALL BE REVIEWED FOR ITS IMPACT ON NHEP BY THE CHAIRMAN OF THE BOARD OF DIRECTORS. THE DISINTERESTED MEMBERS OF THE BOARD OF DIRECTORS SHALL REVIEW ALL CONTRACTS OR TRANSACTIONS WHICH THEY CUSTOMARILY REVIEW, AND THE EXECUTIVE DIRECTOR OF NHEP SHALL BE RESPONSIBLE FOR THE REVIEW OF ALL OTHER CONTRACTS AND TRANSACTIONS. ANY DIRECTOR HAVING A DUALITY OF INTEREST OR POSSIBLE CONFLICT OF INTEREST ON ANY MATTER SHOULD NOT VOTE OR USE PERSONAL INFLUENCE ON THE MATTER, AND THEY SHOULD NOT BE COUNTED IN DETERMINING THE QUORUM FOR THE MEETING, EVEN WHERE PERMITTED BY LAW. ANNUALLY, THE CHAIRMAN OF THE BOARD OF DIRECTORS OF NHEP SHALL SEND TO ALL DIRECTORS A COPY OF THIS POLICY WITH A QUESTIONNAIRE TO BE COMPLETED AND RETURNED FOR THE PURPOSE OF DISCLOSURE OF ANY SUCH CONFLICT OF INTEREST.

FORM 990, PART VI, SECTION B, LINE 15:

BOARD OF DIRECTORS ARE RESPONSIBLE FOR APPROVING THE EXECUTIVE DIRECTOR'S SALARY. BOARD OF DIRECTORS REVIEW ALL COMPENSATION FOR THE ORGANIZATION.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS FORM 990 AVAILABLE FOR PUBLIC INSPECTION AS REQUIRED UNDER SECTION 6104 OF THE INTERNAL REVENUE CODE. IN ADDITION, THE FINANCIAL STATEMENTS, CONFLICT OF INTEREST POLICY, ARTICLES OF INCORPORATION AND BY-LAWS ARE ALSO AVAILABLE UPON WRITTEN REQUEST.

FORM 990, PART XII, LINE 2C

THE ORGANIZATION HAS A FINANCE COMMITTEE THAT IS RESPONSIBLE FOR THE OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT. THE PROCESS HAS NOT CHANGED FROM THE PRIOR

