

COMMON GROUND 2022-23 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:
Cherry Pacquette-Emmanuel	cherry.pacquette-emmanuel@nhep.com , 203-389-4333
Grades Authorized to Serve in 2022-2023:	Charter Term:
9-12	2020-2024 (1-year COVID-19 Extension)
1. School Performance Best Practices	
<p>In 2022-23, Common Ground worked concertedly to ensure <u>all</u> students travel pathways to college success, environmental leadership, meaningful careers, and healthy, happy, sustainable lives. We strengthened the four-year pathway leading to these outcomes, and enacted an instructional model rooted in our foundational building blocks of teaching and learning:</p> <p>Rigor. Common Ground made significant strides toward a fully documented, standards-aligned, authentic, interdisciplinary 9th and 10th grade core curriculum. As a result, the percentage of 9th graders demonstrating proficiency increased 12 points in language and 15 points in math from start to end of year, according to NWEA/MAP. In 10th grade, proficiency grew 7 points in language and 12 points in math.</p> <p>Relevance. We grew the authentic learning opportunities that define our school – rebuilding rigorous field experiences, expanding credit-bearing internships and green jobs, and supporting 22% of 10th graders, 41% of 11th graders, and 69% of seniors in taking college-level courses. As a result, nearly 100% of juniors and seniors met the state benchmark for career- and college-ready coursework.</p> <p>Responsive Relationships. Rebuilding from the pandemic, we worked to remove barriers to school engagement and success: sustaining senior case managers and social work capacity, tracking data and following protocols with fidelity, rallying all stakeholders to improve attendance. As a result, we cut chronic absenteeism 50%, and increased the percentage of 9th graders on track to graduation by 12 points.</p> <p>Real Roles and Rights. Students helped lead efforts to make classrooms less stressful, embed real-world certifications in courses, and return advisory to a daily practice. 100% of seniors defended portfolios demonstrating growth as leaders, and other schools are emulating our portfolio process.</p>	
PART 2: SCHOOL PERFORMANCE	
1. School Goals	
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> <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.</p> <p>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.</p>	

Goal:	Evidence of Progress Toward Target Goals:
<p>Goal 1: <u>All</u> 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>Before the pandemic, we knew we needed to work strategically and relentlessly to improve academic performance. Despite the challenges of the pandemic and its aftermath, we have continued to move forward with the corrective action plan that we developed in partnership with the State Department of Education. In 2022-23, we:</p> <ul style="list-style-type: none"> ● Made significant strides in articulating an instructional vision and model, rooted in our Foundational Building Blocks of Teaching & Learning, developed through a collaborative process that engaged all Common Ground faculty. In particular, teachers, school leaders, and students worked together to identify concrete “look fors” related to these building blocks. Our school leadership team identified a subset of priority look fors that will drive coaching, professional development, classroom observations, and team work in 23-24. ● Developed a clear structure for teams to support the instructional model – with teacher leaders released from part of their teaching load or stipended to lead these teams. Team priorities are aligned with school-wide instructional improvement work; teams work with a reliable schedule of meetings to review data and student work, improve lesson plans, provide targeted professional development, and plan together. ● Worked to strengthen our coaching strategy and increase coaching capacity -- including through the regular observation and instructional support work of certified administrators on our school leadership team, and through peer-to-peer coaching by the outstanding instructors who lead our horizontal and vertical teams. ● Sustained an increased commitment to professional learning and collaboration (2 hours/week for all high school staff, plus additional time during modified schedules), and focused professional learning on critical levers for school improvement: routines that make learning visible to students, differentiation, and targeted literacy strategies for English learners. Alongside shared experiences, we continue to differentiate professional learning to address needs of individual educators based on priority look fors and observed gaps between written and taught curriculum. ● Mobilized regular walkthroughs by our instructional leadership team and observations by peers, focused on student engagement and the quality of instruction in our classes. ● Expanded our special education team so that each grade level has a dedicated Special Education teacher, and re-developed our support educator model so that these critical staff members are part of the SPED team, and are getting additional training to provide high-quality Tier 2 push-in support. ● Implemented a co-teaching model in math, where special educators work with certified math teachers. ● Took steps to formalize our Response To Intervention system to provide appropriate, timely academic support. <p>Despite this progress, Common Ground’s SAT and NGSS performance is absolutely not what it needs to be – and we are ready to continue to work with the state to help our students make the gains they need to make. At the same time, we see evidence that our school improvement work is making a difference on other fronts.</p> <p>NWEA/MAP growth. In both math and language usage, the percentage of students earning proficient scores on the NWEA MAP increased from fall 2022 to spring 2023. The percentage of 9th graders demonstrating proficiency in language increased 12 points in language and 15 points in math. In 10th grade, this proficiency rate grew 7 points in language and 12 points in math. In 11th grade, proficiency rates increased 2 points in language and 3 points in math. (We do not administer MAP to grade 12 in the Spring, so do not have start to end of year comparison data).</p> <p>College & Career Readiness: Courses. The percentage of Common Ground students taking two or more AP/Dual Enrollment courses, two or more CTE courses, or two workplace experience</p>

	<p>courses has increased steadily – with 99% of 11th and 12th graders reaching this bar in 2022-23. This compares to 85% of students statewide, and 66% of students in our host district.</p> <p>College & Career Readiness: Results. The percent of Common Ground juniors and seniors earning college-ready scores on the SAT, ACT, or AP, or earning three or more Early College credits, was 31.4% in 2021-22 – below the state average (43.5%) and our target, but significant above our host district average (20.9%). We are on track to significantly increase the percentage of our students who meet this college/career ready benchmark. We expanded access to college credit-bearing opportunities in 2022-23, and are continuing to do so in 2023-24. We are also working concertedly to improve SAT performance – efforts described elsewhere in this report.</p> <p>On Track to High School Graduation. In 2022-23, 86% of Common Ground 9th graders were on track to graduate – above the most recently available state average. This is a significant improvement from 2021-22, when 74.3% of 9th graders met the threshold for being on track to graduate. We are committed to continuing the strategies that have led to this improvement, and adding additional practices – including summer academic intensives, and ongoing work by our student support staff and 9th grade team to catch students before they lose credit.</p> <p>4-Year Graduation Rate. While our 4-year graduation rate dropped significantly for the Class of 2021, it has since rebounded; Common Ground’s four-year graduation rate was 88.2% for the Class of 2022. While just below the state average (88.7%), the percentage of our students who graduated on time was significantly above the rate for our host district and other urban districts. We are building back toward Common Ground’s strong track record for on-track graduation.</p> <p>College Acceptance & Matriculation. One hundred percent of members of the graduating class of 2023 created a written plan for their pathway after graduation, working in partnership with a member of our pathways plan who acted as their senior case manager. All students presented their post-secondary plan as part of their senior portfolio defense. In the class of 2022 and 2023, 85% of students earned admissions to college – up from 83% in the Class of 2021, and 82% in the Class of 2020. These college acceptance rates are still below pre-pandemic levels, and we are committed to ensuring that all students recognize college is within reach, whatever path they choose after high school. According to National Student Clearinghouse data, supplemented by direct documentation from students that do not match correctly in the NSC database, the percent of graduates who enrolled in college in the year after graduation also rebounded in 2021-22 and 2022-23, with between 66 and 70% of graduates matriculating in the year following graduation. This rate matches the state average (66.1% in 2021), and outperforms our host district (51% in 2021).</p>
<p>Goal 2: All Common Ground students will grow into powerful environmental and social justice leaders.</p>	<p>As we worked to build rigor and support all students’ academic success, Common Ground also deepened and expanded our commitment to supporting all students’ growth as leaders for a just and sustainable world. As a result:</p> <ul style="list-style-type: none"> • 100% of 9th and 10th graders were involved in substantive field experiences, engaged with community-based teachers, and shared their work with public audiences through Core 9 and Core 10. For instance, our 9th graders shared carefully edited family food stories, and engaged families in scientific demonstrations that linked nutrition, anatomy, and metabolism, at a well-attended Family Food Night (the 7th iteration of this event). • 100% of seniors took part in Senior Environmental Justice Capstone, aligned with Connecticut’s mastery-based graduation requirement. The calendar and unit progression includes clear foci on finalizing and defending leadership portfolios, writing college essays, conducting college-level research, and completing action projects. • In 2022-23, we were also able to increase the number of courses aligned with standards and our environmental and social justice mission, and enrollment in these courses -- including Biodiversity, Food & The Environment, Nature Literature (part of an intentional

expansion of standards-aligned, rigorous ELA offerings), Outdoor Leadership, Black and Latinx History, and Nature Year and Urban Farm Internships.

- In preparation for 2022-23, 100% of teachers identified ways their courses would mobilize our urban environment as a learning laboratory, and were supported throughout the year by school staff in implementing these plans. For instance, students in Music Composition created a library of recorded sounds from Common Ground's campus, and then digitally manipulated, interpolated, and integrated those sounds into an original piece of music/soundscape.

Leadership growth and competence. In 2022-23, 100% of graduating seniors have successfully defended portfolios demonstrating their growth as environmental leaders. All of these seniors have also completed capstone projects, where they make tangible contributions to environmental and social justice issues. In 2023, 69% of seniors earned a high pass on their portfolio – up from 45% in the class of 2022, reflecting strengthened expectations and support for students in the Senior Capstone class, as well as broad-based buy-in to the portfolio process by staff and students.

Student leadership in school improvement. In 2022-23, 100% of students had multiple opportunities to step up as leaders, and many engaged in ongoing and substantive roles. As they have every semester since 2019, students provided their teachers direct feedback on the rigor, relevance, responsive relationships, and real roles and rights they experienced through student-created and analyzed end-of-course surveys. Students completed 579 course surveys in Spring 2023, up from 456 last spring. Thirty two students engaged in ongoing work as part of a Youth Advisory Board, helping to understand students' experiences of chronic absenteeism at Common Ground, and develop concrete solutions. Sixty three joined our student-led Speak Club, focused on creating a welcoming environment for newcomers to the U.S. and multilingual students. Ten educational change interns earned academic credit for their changemaking work. Six Student Culture Creators led and planned school-wide equity and inclusiveness efforts. Two student board members played critical voting roles in Common Ground's governance. In addition, the state's Voices4Change project provided a powerful opportunity for Common Ground students to influence the next phase of our new model development work. Thanks to idea-generation sessions in every Common Ground guidance group, and the opportunity to earn academic credit or community service hours for developing change proposals, Common Ground students generated more eligible proposals than nearly any school in the state. Student advocacy and campaigning resulted in nearly 70% of students choosing to cast their ballot. Our students helped to lead implementation of both the student-selected proposal, focused on making learning environments less stressful, and a Commissioner's Award-winning proposal, focused on embedding real-world certifications in courses. Student leadership resulted in substantive improvements in student learning opportunities and outcomes:

- Driven by student feedback from our Youth Advisory Board, and planned through co-creative sessions engaging all staff, Common Ground shifted our schedule to ensure that guidance meets daily, with longer guidance blocks once each week. This is one of a variety of ways that the Youth Advisory Board, and an attendance working group that includes family, staff, and student voices, shaped our successful response to chronic absenteeism. As noted already, these efforts led to a 50% reduction in chronic absenteeism from 2021-22 to 2022-23, putting us back on par with high schools across the state, and significantly below the rates for other urban public schools.
- Our instructional look-fors document was developed by a team that included students and teacher leaders in substantive, ongoing roles. Many of the look fors in our working version for 23-24 reflect the ways that students described their most meaningful learning experiences, direct observations of Common Ground courses by students and teacher leaders, and direct conversation between students and teachers. Importantly,

	<p>these look fors are also tightly aligned with research-driven practices that drive improved academic performance.</p> <ul style="list-style-type: none"> ● Student-written grant proposals to the State's Voices for Change project led to substantively different educational opportunities in 2022-23. As a result of student leadership, more than 70 students had the opportunity to earn real-world certifications through Common Ground courses and programs this school year. <p>Alumni leadership. Common Ground alumni are stepping into leadership roles in a range of ways. Crystal Fernandez '05 is now the Director of Common Ground's Green Jobs Corps program and a member of our Management Team, Ana Reyes '21 coordinates the Green Jobs Corps program, and Keilly Solano '18 and Lisa Gonzales '16 are year-round Environmental Educators. Jalyn Johnson '17, UConn '21, U Delaware MSW '22, is a 1L student at Villanova University's School of Law; her law school applications spoke about her experience in Common Ground's Food & The Environment Course. Samantha O'Brien '12, Hampshire '16, Stanford '18, is head of the science department at her California charter middle school, and Lanissa Gardner '10 is a math teacher and diversity fellow at her Springfield public school. Miranda Holland '18, SCSU '22, just completed her masters in Environmental Science at SCSU this year; she conducted part of her master's research on Common Ground's campus, and is currently working for the Woods Hole Oceanographic Institute. Darlene Cazarin '21, currently on a full scholarship at Saint Lawrence University, took on an alumni fellowship that this year will go out to all Common Ground graduates to better understand their experiences after Common Ground.</p>
<p>Goal 3: Common Ground will build an inclusive, positive school climate that supports <u>all</u> students' success and leadership.</p>	<p>Common Ground's school model is grounded in systems and structures that contribute to a positive school culture and climate. Our small size and guidance groups allow us to know our students well, challenge them as individuals, and build cohesive culture. Our commitment to POWERful leadership -- Pride, Ownership, Wonder, Effort, and Respect -- is concretized through POWER assemblies, our leadership portfolio system, and other opportunities to reflect on and celebrate students' growth as leaders. Our core curriculum provides a context for building academic culture and common behavioral norms, strengthening relationships, and building student leadership and agency. Responding to a student body that has experienced inadequate educational opportunities, complex trauma, and other barriers to academic success, we have built a system of student supports that is robust and multi-faceted. In 2022-23, we needed to sustain these long-term systems, while supplementing them with additional supports to help address the continued cultural challenges of a post-pandemic school system.</p> <p>Attendance & Chronic absenteeism. One absolutely critical area of focus has been improving student attendance. As we describe in more detail below, we have employed a range of linked strategies to cut our chronic absenteeism rate in half to 24.6% in 2022-23 – still significantly above pre-pandemic levels, but matching the state average for high schools, and significantly below the rate for other urban high schools across Connecticut. We know we absolutely need to continue and strengthen this work, as we aim to bring attendance back to pre-pandemic norms in the 2023-24 school year.</p> <p>Positive student-teacher and student-student relationships. On end-of-course surveys in Spring 2023, nearly 80% of students agreed or strongly agreed that they “have a positive relationship with your teacher, where they respond to your needs”; less than 5% disagreed or strongly disagreed. Nearly 75% of respondents also agreed or strongly agreed that they had “positive relationships with your peers, where they supported your learning”; only 8% disagreed or strongly disagreed.</p> <p>Engagement in learning & leadership beyond the classroom. Opportunities for expanded learning and leadership are a critical part of our approach to engaging students, supporting their post-high school success, and enriching classroom learning. In 2021-22 and again in 2022-23, nearly 100% of our students chose to join in some combination of regular after-school enrichment through our 21st Century Community Learning Center programs, paid work and</p>

leadership through our Green Jobs Corps, early college opportunities, credit-bearing internships, and unique elective courses.

Serious disciplinary offenses. Common Ground’s suspension rate – like the statewide rate – dropped to nearly zero during the pandemic. It has since increased to close to pre-pandemic levels, and is slightly above the most recently available state average. As students continue to struggle with emotional dysregulation and re-adjust to school structure, we are taking a number of steps to avoid excluding students from educational opportunities because of behavioral challenges. Thanks to extra funding from the State of Connecticut, we have again increased the capacity of our social work team, and sustained a larger-than-normal team focused on school culture. We have provided initial all-staff training on de-escalation, and will continue to build staff capacity. We are continuing to move forward with a restorative approach to addressing damage to school culture, paired with progressive discipline to provide clear structure and consequences.

Positive Family Engagement. Common Ground also seeks family feedback through regular surveys, including our annual family climate survey. In 2022-23, family climate survey results indicate a high level of family engagement and satisfaction. More than 75 families responded, and between 80% and 90% of families responding to our school climate survey say that “nearly all of the time” or “most of the time”:

- Teachers and staff have high expectations of achievement.
- Common Ground is preparing my student for life after high school.
- My student is getting the support they need from their teachers at Common Ground
- If my student has a problem, staff helps them resolve the problem in a reasonable amount of time.
- I feel welcome at Common Ground
- Common Ground supports me as a parent.
- I feel the staff at Common Ground treat me fairly.
- I would recommend Common Ground to other families.
- I feel comfortable sharing my thoughts and ideas at Common Ground.

Student and staff culture, along with student academic success, are our most important school improvement priorities in the year ahead. While family culture surveys in 2022-23 demonstrated strong and positive connections to families, staff and student surveys point out critical areas for growth – including ensuring that students have adults they can rely on, strengthening communication between school leadership and both staff and students, and making sure we have clear standards that are consistently enforced. In the year ahead, we are reinvesting in the core practices (like guidance, our primary person model) and pandemic-informed strategies (like expanded social work teams and rock-solid systems for measuring and responding to absenteeism) that have helped key indicators of student engagement and success rebound in 2022-23. At the same time, we are continuing to build new strategies; for instance, we have rolled out a new space where students can take IEP-mandated breaks, or re-regulate themselves before returning to class – an outgrowth of student-led efforts through one of Common Ground’s state-funded Voices4Change projects.

Just as we need to strengthen student culture, we need to invest in staff retention, coherence, and culture. As noted above, we believe that the tentative agreement formed with our new staff union will provide the competitive pay, reliable opportunities for progression, and clear structures for resolving conflicts that we need to grow. We are empowering one of our current staff to take on a new role as Coordinator of Diversity and Inclusion, helping to lead work to support and onboard new staff, including through a reliable new staff academy. We have a great deal of confidence in our teacher leaders, and are increasing the regularity of our School Leadership Team model to ensure we are rowing together and tackling challenges as they arise.

	<p>And, we are continuing to invest in high-quality coaching and support for our school leaders, as we invest in the continuous growth and development of our entire staff. While teacher retention and staff culture is a widespread challenge, we know we need to face it as it shows up at Common Ground.</p>
<p>Goal 4: All 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>We have experienced leadership transitions and turnover in our teaching team since our last renewal. Despite these challenges, we have built an incredibly strong and diverse team, ready and committed to face the challenges ahead. In a state where only 11% of educators are people of color, we have made measurable progress in building a faculty that reflects our diverse student body; in 2022-23, the percentage of Common Ground teachers who are people of color was 46.7% in 2022-23, up from 25% in 2019-20, and 12.5% in 2017-18. Our school and organizational leadership has the capacities and backgrounds we need to help our students thrive: Special educators and bilingual teachers, certified administrators and a doctor of education, Common Ground alumni, New Haven natives and first generation immigrants, long-time Common Ground staff and newcomers. We have invested in the effectiveness of this leadership team through ongoing coaching and participation in communities of practice with outstanding leaders across the region. After a year of careful and productive negotiation, we have reached an agreement with our newly-formed employee union that will give our employees the compensation and stability they deserve, while also ensuring our school leaders can do what they need to do to keep student success and continuous improvement at the center of our work.</p> <p>We are working concertedly to build the capacity of this team, and support effective teaching practices. We shared the most important of these strategies earlier in this report: developing a clearly articulated instructional model, strengthening the work of our vertical and horizontal teams, continuing to build our coaching model, focusing increased professional learning time on what matters most, mobilizing regular classroom walk-throughs to check progress, improving our co-teaching model and strengthening our special education team. The most important work, of course, is to ensure all these improvement efforts are aligned and working in concert.</p> <p>Common Ground also continues to partner with New Haven Public Schools to create and improve learning experiences for our city's students. For instance:</p> <ul style="list-style-type: none"> • In 2021-22, Common Ground placed embedded naturalists at 8 New Haven public schools – facilitating weekly or more frequent opportunities for outdoor learning for students at each of these public schools while also building the capacity of educators to facilitate relevant, engaging outdoor learning. This collaboration grew to reach 14 schools in 2022-23, including 10 schools where Common Ground staff members acted as embedded environmental educators. These embedded environmental educators worked directly with 1,725 students and 100 teachers on an ongoing basis. • We have also worked with our NHPS partners to secure funds needed to sustain and grow this partnership. In 2021, Common Ground successfully sought a 2-year EPA grant to support expanded outdoor learning and school-to-school collaboration at Common Ground High School and two K-8 NHPS schools in our immediate neighborhood. We recently received U.S. Department of Agriculture funding that will help us continue this work with New Haven Public Schools. • Alongside this work to create outdoor learning environments at partner schools, we welcome thousands of New Haven public school students, parents, and teachers to our campus each year. We collaborate with New Haven Public School to provide free busing from district K-8 schools to our campus, and also offer school vacation programs when New Haven schools are closed. Last year, we offered a total of more than 750 registration spaces in semester-long after school programs and special vacation programs; more than 150 New Haven public school students helped to join in these programs. In addition, in 2022-23, Common Ground's school field trip program brought 4679 students and 1063 teachers and parents from local elementary schools to Common

	<p>Ground's campus.</p> <p>Common Ground is also committed to living into the vision that charter schools support improvement within a larger community of public schools, in Connecticut and beyond. E.g.:</p> <ul style="list-style-type: none"> • In Summer 2022, Common Ground received a 2-year, \$250,000 Sustainability Award from the Barr Foundation, in recognition of our long-term work to mobilize the wider learning ecosystem to support our students as they travel pathways to college and careers, leadership and life. Work with the Barr Foundation is providing opportunities to help catalyze change For instance,, Common Ground staff and students led a Peak Presentation on our 4-year portfolio process and senior capstone for more than 50 educators from across New England at the Barr Foundation's Catalyze New Models Summit in Springfield, Massachusetts last spring. Ninety five percent of participants in our Peak Presentation agreed or strongly agreed that, "This session provided me with ideas or insights that I can use to support improvements at my own school." • Common Ground has been a leader in the Green Schools National Network's cadre of model schools, called the Catalyst Schools Network. In May, for instance, Common Ground students presented as part of a national national webinars focused on their contributions to campus and community sustainability efforts. • We also work to share our practices through publications, media, and other venues.A local news channel and our hyperlocal online paper profiled a visit by the State Education Commissioner, two state Board of Education members, and state legislators to learn about our student-led efforts to embed real-world certifications and create less stressful learning environments at Common Ground. We also received news coverage of Common Ground's recognition through the Building Hope Award.
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2. Student Achievement:		
Performance Metric		2021-2022
1.1. Academic Achievement		
	a. ELA Performance Index – All Students	42.9
	b. ELA Performance Index – High Needs Students	41.8
	c. Math Performance Index – All Students	37.1
	d. Math Performance Index – High Needs Students	35.7
	e. Science Performance Index – All Students	39.2
	f. Science Performance Index – High Needs Students	39.5
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)		
1.4. Chronic Absenteeism	a. All Students	53.6%
	b. High Needs	56.2%
1.5. Postsecondary Preparation		99.0%
1.6. Postsecondary Readiness		31.4%
1.7. On-track to High School Graduation		74.3%
1.8. 4-year Graduation—All Students 2020-21 Cohort		78.3%
1.9. 6-year Graduation—High Needs 2018-19 Cohort		90.9%
1.10. Postsecondary Entrance		66.0%

1.11. Physical Fitness (estimated participation rate = 100.0%)	1.6%
1.12. Arts Access	78.7%
School Category:	3
Charter School Accountability Index:	58.6

3. Legal Compliance Best Practices

Common Ground continues to go above and beyond our legal obligations to meet the needs of students with disabilities and English/Multilingual Learners – critical and valued members of our school community. We have also actively committed ourselves to do everything we can to honor employment rights and create a sustainable, high-quality working environment for our staff. Charter schools are centers for innovation, founded on being flexible and creative. On the other hand, that operational model can lead to lack of clear role definition, and asking staff to take on roles that are more than what's sustainable. In this moment where all schools are dealing with capacity challenges, the risk of overworking and overwhelming staff can be exacerbated.

In the past year, we took a significant staff forward related to our responsibility to our employees. After careful and deliberative negotiation, Common Ground has entered into its first contract with our newly-formed union. We are proud that the new agreement puts our teacher and staff compensation on par with those of surrounding districts, and provides sustainable, transparent, predictable pay scales. This equitable and transparent compensation model has been a long-time Common Ground goal, but one that has been difficult to achieve due to inequitable funding for charter schools. The contract also lays out clear processes for resolving grievances, and makes important commitments to support our staff as people, including offering benefits to part-time staff. An innovative aspect of this contract – for which our employees deserve full credit – is that this is a wall-to-wall bargaining unit, inclusive of all non-management staff rather than just classroom teachers.

PART 3: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT

1. Financial Documents. Attached, as requested.

2. Financial Condition: Provide the following financial data for FY 2022-2023

Total margin (net income/total revenue):	9.5%
Debt to asset ratio (total liabilities/total assets):	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):	1.01
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	19
Cash flow (change in cash balance):	\$66,857

3. Governing Board

Name:	Occupation:	Board Role/Term:	Mailing/Email:	Bcknd Check:
Kyeen Andersson	International Health Policy Analyst.	Board Member, Term expires: 6/24	141 Deepwood Drive Hamden, CT 06517 kyeen.andersson@nhep.com	<input checked="" type="checkbox"/> Yes
Aubrey Bido	Student, Common Ground High School	Student Rep. Term expires: 8/24	Student member - N/A	N/A
Jennifer Burke	Teacher, Common Ground High School	Teacher Rep. Term expires: 6/24	jennifer.burke@nhep.com	<input checked="" type="checkbox"/> Yes
Giola Connell	Designer, Roche Modern; Gioia Connell Consulting	Term expires: 6/24	160 Mansfield Street, Floor 2 New Haven, CT 06511 giola.connell@nhep.com	<input checked="" type="checkbox"/> Yes
Jeff Carter	Owner, Westmount Group	Treasurer, Term expires: 6/26	259 New Haven Ave Milford Ct 06460 Jeff.Carter@nhep.com	<input checked="" type="checkbox"/> Yes

Lizanne Cox	Retired Charter School Director	Term expires: 6/27	2070 Chapel Street New Haven, CT 06515 Lcox@nhep.com	<input checked="" type="checkbox"/> Yes
Alicia Crutchfield	Owner, Bloom	Term expires: 6/26	794 Edgewood Ave New Haven CT 06515 alisha.crutchfield@nhep.com	<input checked="" type="checkbox"/> Yes
Monique Frasier	Assistant Principal Hartford Public Schools, Email	Term expires: 6.26	1220 Whitney Ave #2b Hamden, CT 06517 mfraiser@nhep.com	<input checked="" type="checkbox"/> Yes
Shelly Hicks	VP of Education, United Way of Greater New Haven	Term expires 6/26	70 Beaver Street Hamden, CT 06514 Shelly.Hicks@nhep.com	<input checked="" type="checkbox"/> Yes
Clouds Mutale	Student, Common Ground High School	Student Rep. Term expires: 8/24	Student member - N/A	N/A
Brian Kelahan	Retired Common Ground Manager	Term expires: 6/27	538 Stratfield Rd Fairfield, CT 06825 brian.kelahan@nhep.com	<input checked="" type="checkbox"/> Yes
Peter Ludwig	Senior Manager, CT Green Bank	Term expires: 6/25	808 Orange St, Fl 3, New Haven, Ct. 06511 peter.ludwig@nhep.com	<input checked="" type="checkbox"/> Yes
Monica Maccera Filppu	Executive Director, NH Ecology Project	Non-voting ex officio member	114 Ray Road New Haven, CT 06515 Monica.maccerafilppu@nhep.com	<input checked="" type="checkbox"/> Yes
Carly Osborne	Operations and Maintenance - Suez Water - Newtown Water & Wastewater	Term expires: 6/24	160 Mansfield Street, Floor 2 New Haven, CT 06511 carly.osbone@nhep.com	<input checked="" type="checkbox"/> Yes
Bob Parker	Retired High School Principal, School District Leader	Co-chair Term expires: 6/25	195 Livingston Street New Haven, CT 06511 bob.parker@nhep.com	<input checked="" type="checkbox"/> Yes
Michelle Sepulveda	Dropout Prevention Officer at New Haven Board Of Education	Board Member	Michelle.Sepulveda@nhep.com	<input checked="" type="checkbox"/> Yes
Alexis Smith	Executive Director, New Haven Legal Assistance	Co-Chair Term expires 6/26	56 Leatherman Trail Hamden, CT 06518 alexis.smith@nhep.com	<input checked="" type="checkbox"/> Yes
Terri Snell	CGHS Parent United Health Care	Parent Rep., Secretary Term expires: 6/24	6 Willow Street West Haven, CT terri.snell@nhep.com	<input checked="" type="checkbox"/> Yes

4. Renewal Terms and Other Issues

Standard:	Condition:	Progress Update:
Academic Achievement	In 2020, the SBE required Common Ground to develop and implement a corrective action plan in student academic achievement. The school should continue its	<p>Strengthening our students' achievement in math, literacy and other core academic subjects was our highest priority in the four years since our last renewal. The pandemic and its aftermath meant that we needed to shift our strategies and push through new obstacles in supporting our students' academic growth and success – but they did not shift the goal or the critical importance of this work. At the time of our last renewal, we worked with the state to create a corrective action plan focused on increasing achievement in math and literacy. Working in close collaboration with the State Department of Education, we have moved forward with this plan:</p> <ul style="list-style-type: none"> In response to a pattern of low student performance in math, we made major shifts in math curriculum and instruction: rolling out a high-quality math curriculum, assigning nearly 100% of 9th graders

	<p>efforts to improve student outcomes in ELA and math.</p>	<p>to algebra 1 or higher to ensure all students have access to high school math standards, engaging external and internal coaches with experience in authentic, rigorous math instruction. We made these shifts in the midst of distance learning and the pandemic, and have stuck with them.</p> <ul style="list-style-type: none"> • To increase ELA performance and academic achievement across subjects, we strengthened our coaching strategy and increased coaching capacity – working initially with external coaches, and then investing in the coaching capacity of our own teacher-leaders. • We worked continuously to strengthen our written curriculum. We redefined the lesson planning structure and process to increase depth of knowledge, detail instructional techniques, and plan for remediation in response to assessment data, and rolled out school-wide expectations and professional learning around lesson planning and rapid feedback/formative assessment protocols. <p>We see evidence that this work is making a difference. In both math and language usage, the percentage of students earning proficient scores on the NWEA MAP increased from fall 2022 to spring 2023. The percentage of 9th graders demonstrating proficiency in language increased 12 points in language and 15 points in math. In 10th grade, this proficiency rate grew 7 points in language and 12 points in math. In 11th grade, proficiency rates increased 2 points in language and 3 points in math. (We do not administer MAP to 12th graders in the Spring, so do not have start to end of year comparison data).</p> <p>While we see evidence of growth and progress, we also acknowledge and take responsibility for areas where we are falling short, and where we need to work more effectively to support our students’ growth and achievement. The bottom line: we have not seen the dramatic gains in these areas that we would hope or expect. In particular, our student’s academic achievement on the SAT and NGSS-aligned assessments still lags behind the average for the state and our host district. While student performance on these important assessments dropped statewide between 2018-19 and the present, we know that we and our students need to make rapid gains, and they have not done so since our last renewal.</p> <p>Several linked factors have slowed our progress. Despite our efforts, we were not able to remove the barriers to learning caused by the pandemic and distance learning. Alongside that, our own internal leadership transitions and teacher turnover have had significant impact. At the same time, our student body’s needs continue to shift. A greater number of students with IEPs entering our school community in each of the last three years, and many of our incoming students have entered high school with greater academic gaps and more ground to make up than they have in the past. We need to tackle these challenges head on, and we have identified the core work we need to do:</p> <ol style="list-style-type: none"> 1. Strengthening our curriculum with a focus on (a) consistent alignment with standards-and SAT-aligned skills progressions, (b) ensuring our interdisciplinary core is a rigorous, relevant foundation for student experiences, and (c) fully mobilizing UCCI/Chalk and Schoology as tools for a coherent, well-documented curriculum. 2. Strengthening instruction through (a) a clearly articulated,
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		<p>research-based instructional vision grounded in concrete look fors, (b) a robust, differentiated observation program and strong coaching model, and (c) common and differentiated professional development tightly aligned with our instructional model.</p> <p>3. Ensuring that we have roadmap and supports in place to help all our students reach high standards – through (a) strong shared classroom practice that allows students to fill pre-requisite skills gaps while remaining focused on reaching grade-level expectations, (b) a strong special education team and model that includes robust co-teaching in core classes and cross-certified special educators teaching many subject area classes, and (c) a reliable tiered intervention model that supports students in mastering standards and making rapid progress.</p>
3.5 Chronic Absenteeism	<p>The school's chronic absenteeism rate for the 2020-21 school year was 53.0%, whereas the state average was 19.0%. The school's rate in 2021-22 was 53.6%, whereas the state average was 23.7%.</p> <p>The school should continue its efforts to lower the chronic absenteeism rate.</p>	<p>One critical area of focus has been improving student attendance. Improving student attendance, and decreasing chronic absenteeism, was identified as an area for action and improvement in past renewals. Through concerted efforts, we reduced chronic absenteeism to 12.6%, below the state average for high schools. During the pandemic, however, our chronic absenteeism rose to an unacceptable 53% in 2021-22, mirroring rates for the City of New Haven as a whole. In 2022-23, Common Ground used a range of strategies to cut our chronic absenteeism rate, and took full advantage of resources and supports offered by the State Department of Education. We:</p> <ul style="list-style-type: none"> • Strengthened our attendance team – ensuring that school leaders are raising this work to the highest priority, our student support staff is robust and clearly tasked, and students and families are engaged in developing solutions. • Took full advantage of the Attendance Peer Leadership Network offered by the State Department of Education, and the capacity-building supports that the state provided – including opportunities to engage our students and families as partners and leaders in improving attendance. This involvement made an enormous difference; for instance, student feedback led us to re-introduce daily guidance (advisory) meetings in the 2023-24 school year. • Followed daily attendance protocols with fidelity – including monitoring classroom attendance numbers, following consistent and clear protocols for family communication, etc. • Continued to invest in a strong student culture and support staff – including two full-time social workers, a full-time school nurse, student academic success manager, two full-time school culture managers, support educators, special education team, our first certified school counselor, and others – who can work concertedly and strategically to ensure that we are eliminating all barriers to student attendance. • Motivated student attendance by building high-interest, relevant learning opportunities, including opportunities directed at our students most at risk of absenteeism – e.g., through credit-bearing internships, college credit opportunities, high-interest electives, and identifying relevance plans for every course.

		As a result of this concerted effort, we were able to cut our chronic absenteeism rate in half to 24.6% in 2022-23 – still significantly above pre-pandemic levels, but matching the state average for high schools, and significantly below the rate for other urban high schools across Connecticut. We know we absolutely need to continue and strengthen this work, as we aim to bring attendance back to pre-pandemic norms in 2023-24.
4.5 Teacher/ Staff Credentials	As of May 25, 2 staff identified in the Educator Data System as out of compliance for 2022-23. Per state statute, it is the school's responsibility to take steps to ensure 100% of staff hold certificates, permits, or authorizations.	We take our responsibility to ensure teachers are appropriately educated and certified very seriously. One of the teachers who was out of compliance in the 22-23 school year, was due to a miscommunication or paperwork error. The teacher in question submitted her documentation electronically, when she reached out to the SDE for an update she was asked to resubmit by mail, by that point she had decided to leave the classroom and did not follow through with that request. She no longer works at Common Ground, and that position has been filled by a certified teacher. The second teacher graduated from college outside the United States and is using World Education Services (WES) for transcript evaluation. This process has been lengthy - due to increased security from WES, and he was not able to submit his transcripts to SDE during the 22-23 school year. He has taken other steps to certification - like taking and passing the content area Praxis. He is now working with another approved transcript evaluations agency to get his transcripts validated.

5. Stewardship, Governance, and Management Best Practices

Common Ground's Board of Directors is reflective of our community, brings critical expertise, follows best practices in governance, and is trained in the specific responsibilities of a charter school board. The board includes parent, teacher, and student representatives, is racially and culturally diverse (50% people of color), and has members that include two former public school principals, several members with significant finance, legal, and business management expertise, and strong community organization connections. In the past year, we have brought five new members onto the board – including Common Ground's past school director, assistant school director, and post-high school planning manager – in order to strengthen educational expertise and capacity to hold the school accountable for educational outcomes. We have an open and consistent process for inviting, interviewing, voting on, and onboarding new board members. All board members have participated in required training, have completed required background checks, and have completed conflict of interest disclosures. The board revisits school policies on an ongoing basis to ensure they apply with relevant laws, including policies to prevent nepotism. We strictly adhere to public meeting rules, including posting of meeting times, agendas, and minutes, and reserve space for public comment at every board meeting.

PART 4: STUDENT POPULATION

1. Enrollment and Demographic Data: Provide 2022-2023 student demographic and enrollment information.

Grades Served:	9-12	American Indian or Alaska Native:	
Student Enrollment:	224	Asian:	
		Black/African American:	30.36%
Percent of Free/Reduced-Price Meals:	69.03%	Hispanic/Latino:	46.43%
		Native Hawaiian or Pacific Islander:	
Percent of Special Education Students:	28.76%	Two or More Races:	
		White:	20.54%
2022-2023 Enrollment by Grade Level:			

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
										73	61	53	38	224

2. Enrollment Efforts

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.
- 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 summers 2022 and 2023, 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 2022-23, 32% African American, 43% Latino, and 22% 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.
- 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 have met our goal of enrolling approximately 225 students each year since our last renewal. In 2020-21, we enrolled 236 students, above the 225 funded by the State of Connecticut. As of October 1, 2021, we had enrolled 231 students, once again beyond the state-funded number. As of October 1, 2022, we had 224 students enrolled, just below our target, and a similar number for 2023.

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.
- A team of 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. Special educators are included in 9th and 10th grade meetings to support students with IEPs, and to support differentiation to meet the needs of all students.
- We offer wraparound supports 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 and IRIS (our refugee resettlement agency) to coordinate supports.
- Common Ground's Student Social Support 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.
- 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 provide engaging enrichment opportunities and academic support. In 2022-23, at least 105 students participated in after-school programs for ten or more days, and at least 72 participated 30 or more days. Academic summer programs engaged more than 50 students.

These strategies make a measurable difference in educational outcomes, especially those in special populations:

- While many Common Ground students enter significantly behind in math and reading, they also make significant strides. For instance, our 9th and 10th graders have over time made much greater gains as readers, writers, and problem-solvers than their peers across the country, according to NWEA MAP results.
- We have a very strong track record of helping students from special populations graduate successfully. Common Ground’s 6-year graduation rate for high needs students exceeded the state average by between 4.8 and 16.7 percentage points in each of the last 5 years of reported data.

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

2022-2023 Waitlist:	2023-2024 Waitlist:
322	262 ¹

4. Student Population Best Practice

Common Ground is fully committed to welcoming and supporting the achievement of the 78% of our students who the state identifies as High Needs. We pair strong academic supports and tiered interventions with whole person supports to support 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:

- All members of the Common Ground community – students and staff – receive free breakfast and lunch prepared onsite in our “from scratch” kitchen. Common Ground also offers a sliding scale farm share program for families that want to access affordable, fresh, local food from our farm.
- Common Ground partners with a wide variety of community organizations to support student success. For instance, a partnership with the New Haven Housing Authority supports data exchange around the students that we share, and provides funding for academic support to students who live in public housing.
- Green Jobs Corps, our youth employment and leadership development program, connects approximately 60 students with paid work opportunities, a year-long career and leadership curriculum, and wraparound supports annually. 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.

We give these and systems credit for the dramatic recovery our students are making post-pandemic – including a 50% reduction in chronic absenteeism, and a 12 point increase in the percentage of 9th graders on track to graduation, between 2021-22 and 2022-23.

¹ Calculating an accurate waitlist number is difficult because of logistics of the lottery process (where students are added to and removed from the waiting list on a rolling basis) and because of the timing of information shared from the New Haven School Lottery. The waitlist numbers shared below represent the number of students who apply through Common Ground’s lottery (107 for 2023-24) and New Haven Magnet School Lottery (316 for 2023-24), deduplicated to avoid double counting students who applied through both processes (31), minus the number of students enrolled (73), minus the number who declined placement (65). The waitlist for 2022-23 is inflated because we did not receive a full list of lottery applicants, so we were not able to remove duplicates as we were in 2021-22 and 2023-24.

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:



Name of Board Chairperson:

Alexis H. Smith

Date:

8/28/2023

Common Ground High School

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

June 30, 2022 and 2021

Common Ground High School

Financial Statements, Uniform Guidance Schedules and State Single Audit Together With Independent Auditors' Reports June 30, 2022 and 2021

TABLE OF CONTENTS

Page

Independent Auditors' Report

FINANCIAL STATEMENTS

Statements of Financial Position	4
Statements of Activities	5-6
Statements of Functional Expenses	7
Statements of Cash Flows	8
Notes to Financial Statements.....	9-14

UNIFORM GUIDANCE SCHEDULES AND STATE SINGLE AUDIT AND REPORTS

Schedule of Expenditures of Federal Awards.....	15
Notes to Schedule of Expenditures of Federal Awards.....	16
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	
Schedule of Findings and Questioned Costs - Federal	22-23
Schedule of Expenditures of State Financial Assistance	24
Notes to Schedule of Expenditures of State Financial Assistance	25
Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance	
Schedule of Findings and Questioned Costs - State.....	29-30
Corrective Action Plan Management's Response to Findings.....	31

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)(the "School") which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year 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, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other Matter

The financial statements of the School for the year ended June 30, 2021, were audited by another auditor who expressed an unmodified opinion on those statements on November 22, 2021.

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 audit was 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 14, 2022 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 14, 2022

Common Ground High School

Statements of Financial Position

	June 30,	
	2022	2021
ASSETS		
Cash	\$ 332,510	\$ 258,418
Due from New Haven Ecology Project, Inc.	36,239	120,974
Accounts and grants receivable	180,970	199,953
Prepaid expense and other current assets	8,869	42,412
Property, plant and equipment	<u>11,789,336</u>	<u>12,066,066</u>
	<u>\$ 12,347,924</u>	<u>\$ 12,687,823</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	\$ 511,740	\$ 402,382
Deferred revenue	<u>15,050</u>	<u>1,180</u>
Total Liabilities	<u>526,790</u>	<u>403,562</u>
Net Assets		
Without donor restrictions	11,376,890	11,871,806
With donor restrictions	<u>444,244</u>	<u>412,455</u>
Total Net Assets	<u>11,821,134</u>	<u>12,284,261</u>
	<u>\$ 12,347,924</u>	<u>\$ 12,687,823</u>

See notes to financial statements

Common Ground High School

Statement of Activities Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT AND REVENUE			
State Grants and Contracts	\$ 2,680,294	\$ -	\$ 2,680,294
Federal Grants and Contracts	1,105,384	-	1,105,384
Other revenues and contributions	771,552	-	771,552
Private foundation grants	126,872	383,128	510,000
Interest Income	59	-	59
Net assets released from restrictions	351,339	(351,339)	-
Total Public Support and Revenue	<u>5,035,500</u>	<u>31,789</u>	<u>5,067,289</u>
EXPENSES			
Program Services			
Charter school operations	5,282,014	-	5,282,014
Management and general	248,402	-	248,402
Total Expenses	<u>5,530,416</u>	<u>-</u>	<u>5,530,416</u>
 Change in Net Assets	 (494,916)	 31,789	 (463,127)
NET ASSETS			
Beginning of Year	<u>11,871,806</u>	<u>412,455</u>	<u>12,284,261</u>
End of Year	<u>\$ 11,376,890</u>	<u>\$ 444,244</u>	<u>\$ 11,821,134</u>

See notes to financial statements

Common Ground High School

Statement of Activities Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT AND REVENUE			
State Grants and Contracts	\$ 2,539,478	\$ -	\$ 2,539,478
Federal Grants and Contracts	825,155	-	825,155
Paycheck Protection Plan loan forgiveness	637,295	-	637,295
Other revenues and contributions	508,620	-	508,620
Private foundation grants	102,545	412,455	515,000
Interest Income	324	-	324
Net assets released from restrictions	<u>407,037</u>	<u>(407,037)</u>	<u>-</u>
Total Public Support and Revenue	<u>5,020,454</u>	<u>5,418</u>	<u>5,025,872</u>
EXPENSES			
Program Services			
Charter school operations	4,714,461	-	4,714,461
Management and general	138,625	-	138,625
Fundraising	<u>72,763</u>	<u>-</u>	<u>72,763</u>
Total Expenses	<u>4,925,849</u>	<u>-</u>	<u>4,925,849</u>
 Change in Net Assets	 94,605	 5,418	 100,023
NET ASSETS			
Beginning of Year	<u>11,777,201</u>	<u>407,037</u>	<u>12,184,238</u>
End of Year	<u>\$ 11,871,806</u>	<u>\$ 412,455</u>	<u>\$ 12,284,261</u>

See notes to financial statements

Common Ground High School

Statements of Functional Expense Years Ended June 30, 2022 and 2021

	2022			2021			
	Charter School Operations	Management and General	Total	Charter School Operations	Management and General	Fundraising	Total
EXPENSES							
Salaries, employee benefits and related expenses	\$ 3,841,565	\$ -	\$ 3,841,565	\$ 3,457,866	\$ -	\$ 72,763	\$ 3,530,629
Instructional programs	122,187	-	122,187	159,673	-	-	159,673
Depreciation	306,729	-	306,729	303,927	-	-	303,927
Support services, students	399,066	-	399,066	355,084	-	-	355,084
Food services	98,816	-	98,816	53,164	-	-	53,164
School administration	311,326	-	311,326	254,308	-	-	254,308
Plant operation and maintenance	202,325	-	202,325	130,439	-	-	130,439
Business insurance	-	97,141	97,141	-	55,728	-	55,728
Computer equipment supplies	-	102,646	102,646	-	26,148	-	26,148
Professional fees	-	24,558	24,558	-	18,846	-	18,846
Other office expense	-	24,057	24,057	-	37,903	-	37,903
	<u>\$ 5,282,014</u>	<u>\$ 248,402</u>	<u>\$ 5,530,416</u>	<u>\$ 4,714,461</u>	<u>\$ 138,625</u>	<u>\$ 72,763</u>	<u>\$ 4,925,849</u>

See notes to financial statements

Common Ground High School

Statement of Cash Flows

	Year Ended June 30,	
	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (463,127)	\$ 100,023
Adjustments to reconcile change in net assets to net cash from operating activities:		
Gain on forgiveness of Paycheck Protection Program loan	-	(637,295)
Depreciation	306,729	303,927
Changes in operating assets and liabilities		
Due from New Haven Ecology Project	84,735	87,269
Accounts receivable	18,983	132,859
Prepaid expense and other current assets	33,543	(17,077)
Accounts payable and accrued expenses	109,358	93,396
Deferred revenue	13,870	1,180
Net Cash from Operating Activities	104,091	64,282
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(29,999)	(47,192)
Net Change in Cash	74,092	17,090
CASH		
Beginning of Year	258,418	241,328
End of Year	\$ 332,510	\$ 258,418

See notes to financial statements

Common Ground High School

Notes to Financial Statements June 30, 2022 and 2021

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 2024. 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 2022 and 2021, the School operated classes for 232 students in grades 9 through 12.

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").

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, 2022 and 2021, the School has not exceeded the federal insured limit.

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 accounts receivable. At June 30, 2022 and 2021, no allowance for doubtful accounts has been deemed necessary.

Common Ground High School

Notes to Financial Statements
June 30, 2022 and 2021

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

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, 2022 and 2021, 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.

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.

Common Ground High School

Notes to Financial Statements
June 30, 2022 and 2021

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

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.

Reclassification

Certain prior year amounts have been reclassified to conform to current year presentation. These reclassifications had no effect on the reported results of operations.

Subsequent Events

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through December 14, 2022, 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.

Grants receivable of \$180,970 and \$199,953 at June 30, 2022 and 2021 are all due in less than one year.

Common Ground High School

Notes to Financial Statements June 30, 2022 and 2021

4. Property, Plant and Equipment

Property, plant and equipment consist of the following:

	2022	2021
Buildings	\$ 13,672,430	\$ 13,672,430
Furniture and equipment	139,809	139,809
Improvements	305,217	275,217
Vehicles	34,998	34,998
	14,152,454	14,122,454
Accumulated depreciation	(2,363,118)	(2,056,388)
	<u>\$ 11,789,336</u>	<u>\$ 12,066,066</u>

5. Paycheck Protection Program loan

New Haven Ecology Project, Inc. received a Paycheck Protection Program (“PPP”) loan on April 23, 2020 in the amount of \$808,870 of which Common Ground High School’s allocation was \$637,295. The School received the PPP loan to help sustain business expenses due to unpredictable economic downturn from the COVID-19 pandemic. The loan was fully forgiven during the fiscal year ended June 30, 2021.

6. 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.

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 \$12,250 and \$11,500 for the years ended June 30, 2022 and 2021, representing the School’s allocation of rent.

In addition to occupancy costs, the School paid New Haven Ecology Project, Inc. \$278,794 and \$253,286 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, 2022 and 2021.

The School has a balance due from New Haven Ecology Project of \$36,239 and \$120,974 at June 30, 2022 and 2021.

Common Ground High School

Notes to Financial Statements June 30, 2022 and 2021

7. Contingency

The coronavirus outbreak could have an adverse effect on the results of operations. Given the uncertainty around the extent and timing of the potential future spread or mitigation of the coronavirus and around the imposition or relaxation of protective measures, management cannot reasonably estimate the impact to future results of operations, cash flow, or financial condition.

During the fiscal year end June 30, 2022, the employees of the School voted to be represented by a Union. Contract negotiations are on-going and a final contract has not been signed.

8. Net Assets

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

	2022	2021
Property, plant and equipment	\$ 11,789,336	\$ 12,066,066
General	(412,446)	(194,260)
	<u>\$ 11,376,890</u>	<u>\$ 11,871,806</u>

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

	2022	2021
Specific purpose:		
Modifications to School Curriculum	\$ 61,116	\$ 61,116
Title III	-	1,339
Specific expenses	33,128	-
Passage of time:		
Charter School Operations	350,000	350,000
	<u>\$ 444,244</u>	<u>\$ 412,455</u>

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, 2022 and 2021:

	2022	2021
Modifications to School Curriculum	\$ -	\$ 56,369
Title III	1,339	668
Charter School Operations	350,000	350,000
	<u>\$ 351,339</u>	<u>\$ 407,037</u>

Common Ground High School

Notes to Financial Statements June 30, 2022 and 2021

9. Economic Dependency

The School received approximately 75% and 80% of its support from State and Federal grants for the years ended June 30, 2022 and 2021.

10. 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.

11. 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>2022</u>	<u>2021</u>
Financial assets at year end:		
Cash	\$ 332,510	\$ 258,418
Accounts and grants receivable	180,970	199,953
Due from New Haven Ecology Project, Inc.	<u>36,239</u>	<u>120,974</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 549,719</u>	<u>\$ 579,345</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 20, 2022

Common Ground High School

Schedule of Expenditures of Federal Awards Year Ended June 30, 2022

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)	10.533	00268	\$ -	\$ 15,351
National School Lunch Program (NSLP)	10.555	00268	-	100,631
COVID-19 Allocation of Supply Chain Assistance Fund	10.555	00268	-	9,077
COVID-19 NSL Emergency Operating Cost	10.555	00268	-	10,737
Total Child Nutrition Cluster			-	135,796
COVID-19 State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Cost Grant	10.649	00268	-	614
Total U.S. Department of Agriculture			-	136,410
U.S. Department of Education				
Pass through program from the State of Connecticut				
Education Department				
Title I Grants to Local Education Agencies (LEAs)	84.010	00268	-	129,810
21st Century Community Learning Center	84.287	00268	-	94,153
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	00268	-	14,859
English Language Acquisition State Grants	84.365	00268	-	1,425
Student Support and Academic Enrichment Program	84.424	00268	-	10,887
COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief Funds				
Elementary and Secondary School Emergency Relief Funds	84.425D	00268	-	347,319
American Rescue Plan - Elementary and Secondary School Emergency Relief Funds	84.425U	00268	-	264,676
American Rescue Plan - After School Enhancement Grant	84.425U	00268	-	55,758
Total COVID-19 American Rescue Plan - Elementary Relief Funds			-	667,753
Total U.S. Department of Education			-	918,887
Total Expenditures of Federal Awards			\$ -	\$ 1,055,297

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, 2022

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, 2022. 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, 2022 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 14, 2022.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned state costs as item 2022-001.

The School's Response to Finding

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 schedule 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 14, 2022

**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 (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, 2022. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2022.

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.

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 14, 2022

Common Ground High School

Schedule of Findings and Questioned Costs - Federal Year Ended June 30, 2022

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 ☒ no
- Significant deficiency(ies) identified? ☐ yes ☒ none reported
- Noncompliance material to financial statements noted? ☒ yes ☐ no

Federal Awards

Internal control over federal major programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified? ☐ yes ☒ 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 ☒ no

Identification of major federal programs:

Federal Assistance Listing Number	Name of Federal Program or Cluster
84.425D	COVID-19 Elementary and Secondary School Emergency Fund
84.425U	COVID-19 Elementary and Secondary School Emergency Fund American Rescue Plan

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

\$750,000

Auditee qualified as a low risk auditee?

☐ yes ☒ no

Common Ground High School

Schedule of Findings and Questioned Costs - Federal (*continued*) Year Ended June 30, 2022

Section II - Financial Statement Findings:

- During our audit, we noted no material findings for the year ended June 30, 2022.

Section III - Federal Award Findings and Questioned Costs:

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

Section IV – Prior Year Findings

- There were no prior year findings.

Common Ground High School

Schedule of Expenditures of State Financial Assistance Year Ended June 30, 2022

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	\$ -	\$ 2,674,210
Health Food Initiative	11000-SDE64000-16212	-	1,777
State School Breakfast	11000-SDE64000-17046	-	2,649
Children Nutrition State Match Grant	11000-SDE64000-16211	-	729
Talent Development - TEAM	11000-12552-84131-2022	-	929
Total State Financial Assistance		\$ -	\$ 2,680,294

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, 2022

1. Basis of Presentation

The accompanying schedule of expenditures of state financial assistance includes state grant activity of Common Ground High School under programs of the State of Connecticut for the year ended June 30, 2022. 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 (the "School") compliance with the types of compliance requirements described in the 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, 2022. The School's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2022.

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 2022-001. 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 findings 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 14, 2022

Common Ground High School

Schedule of State Findings and Questioned Costs - State Year Ended June 30, 2022

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 ☒ no
- Significant deficiency(ies) identified? ☐ Yes ☒ none reported
- Noncompliance material to financial statements noted? ☐ Yes ☒ no

State Financial Assistance

Internal control over major State programs:

- Material weakness(es) identified? ☐ Yes ☒ no
- Significant deficiency(ies) identified? ☐ Yes ☒ 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?

☒ 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

\$2,674,210

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

II. Financial Statement Findings

- During our audit, we noted no material findings for the year ended June 30, 2022.

Common Ground High School

Schedule of Findings and Questioned Costs – State (*continued*) For the Year Ended June 30, 2022

III. State Financial Assistance Findings and Questioned Costs

2022-001 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.

Condition: During fiscal 2022, the School had 3 employees without a proper certification credentials.

Context: 3 teachers out of 41 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.

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

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

IV. Prior Year Findings

- There were no prior year findings.



COMMON GROUND HIGH • SCHOOL

358 Springside Ave • New Haven, CT • 06515 • (203) 389-0823 • cghs@commongroundct.org • www.commongroundct.org

November 21, 2022

Common Ground High School
State Single Audit Corrective Action Plan
For the Fiscal Year Ended June 30, 2022

Office of Policy and Management
450 Capitol Avenue MS-54MFS
Hartford, Connecticut 06106-1379
Municipal Finance Services Unit Att: William Plummer

AUDIT FINDINGS

Finding Reference Number: 2022-001 Non-Certified Personnel

Description of Finding: During Fiscal Year 2022, the school had 3 employees without proper certification credentials.

Statement of Concurrence or Nonconcurrence: Common Ground High School agrees with the finding but names the following mitigating factors.

- One of the teachers submitted a long-term substitute application and was asked to submit additional information. Additional information was provided but there was no further follow up from the SDE.
- One of the teachers was teaching Special Education while holding a valid World Language certification. He was DSAP eligible, as he was enrolled in the ARC program for Special Education. He left his position after less than 3 months and did not follow through on submitting a DSAP application during that time.
- One of the teachers was in the process of submitting additional information for her certification application, when she had to leave for early maternity leave and did not return. She had completed a planned program out of state in her content area (Math), but her application was pending official translation of her undergraduate transcripts earned outside the United States.

Corrective Action: Only one of the above mentioned teachers is teaching at Common Ground this year and she has received an appropriate credential.

Name of Contact Person: Beverly Greene, Director of Operations. Bgreene@nhcp.com. Phone number (203) 389-4333 x1308

Projected Completion Date: November 15, 2022

2022-23 Board Approved Budget - Common Ground High School	
Revised 6-17-2022	Total
REVENUE ACCOUNTS	
Development Revenue:	
Individual Gifts/Annual Appeal	250,000
Event Income	
Feast from the Fields	37,500
Rock to Rock	20,000
Small/Other Event Income	0
Total Business/Corporate Contributions	0
Total Private Foundations	125,000
Competitive Government per Development Budget	43,103
Total Development Revenue	475,603
Non-Competitive Government Grants/Funding	
Child Nutrition Grants	5,000
Title 1	129,810
Title 2 PD	14,859
Title 3	1,425
Title 4	10,000
Breakfast	12,000
Lunch	97,000
USAC	15,871
State Per Pupil Reimbursement (230 x \$12,157)	2,796,110
ARP ESSER	270,766
ARP ASP	253,698
ESSER 2	
City of New Haven/USDA Compost Grant	
Total Non-Competitive Government Grants/Funding	3,606,539
Fee Income	0
Other Income	
CGHS/NHEP Inter-Organizational Transfer	153,314
Interest	100
Special Ed Fees from Other Districts	360,000
Student Activities (swag & activities)	750
Misc Revenue	500
Product Sales	1,000
Chromebook/Equipment Fees	7,000
Total Other Income	522,664

Total Revenue	4,604,806
Restricted New Assets (RNA) Transfers in	
RNA Per Development Budgetet	380,500
TOTAL RNA Transfers In	380,500
TOTAL Net Asset Transfers In	
TOTAL AVAILABLE FUNDS	4,985,306
EXPENSES	
Personnel Expenses	
Total Union Salaries and Wages	2,740,392
Total Non-Union Salaries and Wages	485,953
Benefits and Taxes	
Total Union Benefits and Taxes	617,043
Total Non-Union Benefits and Taxes	77,272
TOTAL UNION PAYROLL EXPENSES	3,357,435
TOTAL NON-UNION PAYROLL EXPENSES	485,953
Benefits Pool Fee	15,194
Payroll Administration	27,000
Unemployment	10,000
TOTAL PAYROLL EXPENSE	3,895,582
Contract Services	
Total Contract Services	598,758
IT Expense	
Total IT Expense	73,120
Office Expense	
Total Office Expense	63,610
Site/Facility Operating Expenses	
Total Site/Facility Operating Expenses	106,897
Building, Site,Equipment Maintenance & Improvement	
Total Building, Site,Equipment Maintenance & Improvement	51,366
Travel & Meeting Expenses	
Travel	200
Conferences & Meetings	-

Total Travel & Meeting Expenses	200
Instructional/Program Expenses	
Total Instructional/Program Expenses	133,211
Cafeteria Expenses	
Total Cafeteria Expenses	115,200
Insurance	
Total Insurance	93,330
Other Expenses	
Association/M'ship Dues	4,375
Misc/Other	500
Total Other Expenses	4,875
Student Services	
Student Activities	8,000
Parent Activities	500
Total Student Services	8,500
TOTAL OTHER EXPENSES	1,250,067
	-
TOTAL OPERATING EXPENSES	5,145,649
	-
NET	-160,342
Note: Financial support from the New Haven Ecology Project, Common Ground High School's nonprofit home, ensures that the high school operates a balanced budget to compensate for the negative net budget.	

Common Ground High School Budget - July 1, 2023 through June 30, 2024

REVENUE	
Development Revenue:	
Individual Gifts/Annual Appeal	300,000
Event Income	
Feast from the Fields	37,500
Rock to Rock	20,000
Small/Other Event Income	-
Total Individual and Event Giving	357,500
Private Foundations per Development Budget	210,000
Competitive Government Grants per Development Budget	153,368
Total Development Revenue	720,868
Non-Competitive Government Grants/Funding	
Child Nutrition Grants	5,000
Title 1	131,287
Title 2 PD	11,659
Title 3	1,781
Title 4	10,000
Breakfast	30,000
Lunch	111,180
USAC	14,313
State Per Pupil Reimbursement (230 x \$12,599)	2,897,770
ARP ESSER	193,904
ARP ASP/21st Century ASP	200,000
Total Non-Competitive Government Grants/Funding	3,606,894
Other Income	
CGHS/NHEP	170,893
Interest	2,500
Special Ed Fees from Other Districts	425,000
Student Activities (swag & activities)	750
Misc Revenue	500
Product Sales	1,000
Revenue from new sources	23,822
Chromebook/Equipment Fees	7,000
Total Other Income	631,465
Total Revenue	4,959,227

Restricted New Assets (RNA) Transfers in	
RNA Per Development Budgetet	300,000
TOTAL RNA Transfers In	300,000
TOTAL AVAILABLE FUNDS	5,259,227
EXPENSES	
Personnel Expenses	
Salaries	3,068,884
Wages	97,603
Total Salaries and Wages	3,166,487
Benefits and Taxes	
Health Insurance	465,600
Life Insurance	2,304
Dental Insurance	29,502
Disability Insurance @ .0032	9,464
Medicare @ .0145	44,204
Social Security @.062 (no TRB Contributors)	76,901
Benefits Pool Fee	15,194
Payroll Administration	7,200
Unemployment + Cobra FSA	3,000
TOTAL PAYROLL EXPENSE	3,819,856
Other Expenses	
Contract Services	
Accountant	19,000
Legal	40,000
Program OCS	100,395
Building & Site OCS	119,159
Health & Safety OCS (alarm & security services)	86,500
Purchased Svs/Other Purchased Svs	28,549
Advertising, Printing, Publicity	6,200
Total Contract Services	399,803
CGHS/NHEP Interorg Transfers	452,100
IT Expense	
CEN	8,820
Internal Connections Maintenance	9,300
Hardware Leases and Purchases	44,720
Total IT Expense	62,840

Office Expense	
Office Supplies	2,500
Cleaning/Rest Room supplies	6,600
Products for Sale (swag, calculators)	1,500
Food/Meeting Expenses	5,000
Telephone	7,300
Postage	2,300
Copying	23,700
Misc Fees/Fingerprinting	900
Staff Morale and Wellness	6,000
Total Office Expense	55,800
Building & Site Expenses	
Rent	13,000
Oil	17,000
Water	4,000
Electricity	51,300
Trash & Recycling	4,700
WPCA	1,680
Propane	1,980
Building & Site Supplies	4,650
Security Fees-intermittent	5,725
Total Building & Site Expenses	104,035
Travel Expenses	
Travel	800
Total Travel Expenses	800
Instructional/Program Expenses	
Instructional Expenses (including textbooks)	35,211
Licenses/Subscriptions	49,265
Assessment/Evaluation	1,550
Professional Development	6,000
Program Supplies	3,700
Program Food	3,200
Activity/Field Trip Fees	1,000
Buses/Transportation	17,500
Furniture/Equipment/Tools	14,000
Nurse/Medical Supplies	2,500
Financial Aid/Scholarships	1,000
Transaction/Registration Fees	200
Program Stipends/Mini-Grants/Subgrants	2,000
Total Instructional/Program Expenses	137,126

Cafeteria Expenses	
Breakfast	12,200
Lunch and Snack	103,000
Kitchen Supplies	5,000
Total Cafeteria Expenses	120,200
Total Insurance (Liability, D&O, Workers Comp)	92,200
Other Expenses	
Association/M'ship Dues	4,375
Misc/Other	500
Total Other Expenses	4,875
Student Services	
Student Activities	9,092
Parent Activities	500
Total Student Services	9,592
TOTAL OTHER EXPENSES	1,439,371
	-
TOTAL OPERATING EXPENSES	5,259,227
NET	-



MARCH 23, 2023

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 2021 EXEMPT ORGANIZATION RETURN,
AS FOLLOWS...

2021 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,

PKF O'CONNOR DAVIES ADVISORY, LLC

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

JUNE 30, 2022

PREPARED FOR:

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

PREPARED BY:

PKF O'CONNOR DAVIES ADVISORY, LLC
ONE CORPORATE DRIVE, SUITE 725
SHELTON, CT 06484-6241

AMOUNT DUE OR REFUND:

NOT APPLICABLE

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-TE TO US BY MAY 15, 2023.

Form **8879-TE****IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2021, or fiscal year beginning JUL 1, 2021, and ending JUN 30, 2022**2021**Department of the Treasury
Internal Revenue Service▶ Do not send to the IRS. Keep for your records.
▶ Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

NEW HAVEN ECOLOGY PROJECT, INC.

EIN or SSN

22-3171185

Name and title of officer or person subject to tax

**MONICA MACCERA FILPPU
EXECUTIVE DIRECTOR****Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 6,735,090.
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **PKF O'CONNOR DAVIES ADVISORY, LLC**to enter my PIN **12345**

ERO firm name

Enter five numbers, but
do not enter all zeros

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶

Date ▶

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

13562823456

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **PKF O'CONNOR DAVIES ADVISORY, LLC**Date ▶ **03/23/23**

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

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

Form **8879-TE** (2021)

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

► 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 a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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.

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization 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) 0 1

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

ELIZABETH SNEATH

- The books are in the care of ► **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, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☐ calendar year _____ or
► ☒ tax year beginning **JUL 1, 2021**, and ending **JUN 30, 2022**.

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.

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.

EXTENDED TO MAY 15, 2023

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

2021Department of the Treasury
Internal Revenue Service

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

▶ 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 2021 calendar year, or tax year beginning JUL 1, 2021 and ending JUN 30, 2022

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

NEW HAVEN ECOLOGY PROJECT, INC.

Doing business as

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

358 SPRINGSIDE AVENUE

Room/suite

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

NEW HAVEN, CT 06515

F Name and address of principal officer: MONICA MACCERA FILPPU

358 SPRINGSIDE AVENUE, NEW HAVEN, CT 06515

D Employer identification number

22-3171185

E Telephone number

203-389-4333

G Gross receipts \$ 6,746,303.

H(a) Is this a group return for subordinates? ☐ Yes ☒ NoH(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number ▶

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.COMMONGROUNDCT.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1991 M State of legal domicile: CT

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: NEW HAVEN ECOLOGY PROJECT, INC. IS A CENTER FOR ENVIRONMENTAL LEARNING AND LEADERSHIP WHERE A		
	2	Check this box <input type="checkbox"/> If the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	15
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	135
	6	Total number of volunteers (estimate if necessary)	6	450
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 5,373,045.	Current Year 5,145,199.
	9	Program service revenue (Part VIII, line 2g)	1,248,543.	1,463,662.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,339.	131.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	59,059.	126,098.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,685,986.	6,735,090.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	4,777,071.	5,446,214.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 301,301.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,590,866.	1,876,249.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,367,937.	7,322,463.
19	Revenue less expenses. Subtract line 18 from line 12	318,049.	-587,373.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 13,938,126.	End of Year 13,646,916.
	21	Total liabilities (Part X, line 26)	730,491.	1,026,654.
	22	Net assets or fund balances. Subtract line 21 from line 20	13,207,635.	12,620,262.

Part II Signature Block

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

Sign Here	Signature of officer	Date
	MONICA MACCERA FILPPU, EXECUTIVE DIRECTOR	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature
	Firm's name ▶ PKF O'CONNOR DAVIES ADVISORY, LLC	Date 03/23/23
	Firm's address ▶ ONE CORPORATE DRIVE, SUITE 725 SHELTON, CT 06484-6241	Check if self-employed <input type="checkbox"/> PTIN
		Firm's EIN ▶ 87-3231666
		Phone no. 203-929-3535

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

132001 12-09-21

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

Form 990 (2021)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**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 ☒ No

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

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

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

4 Describe the 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 \$ 281,117. Including grants of \$) (Revenue \$ 1,679,014.)
 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.

4b (Code:) (Expenses \$ 5,282,014. Including grants of \$) (Revenue \$ 5,067,289.)
 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.

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 **5,563,131.**

Form 990 (2021)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

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? If "Yes," complete Schedule I, Parts I and III		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? If "Yes," complete Schedule J		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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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? If "Yes," complete Schedule L, Part I		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? If "Yes," complete Schedule L, Part I		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? If "Yes," complete Schedule L, Part II		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? If "Yes," complete Schedule L, Part III		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? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		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? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 135		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	5a	X
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5b	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5c	
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	6a	X
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6b	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	7a	X
7 Organizations that may receive deductible contributions under section 170(c).	7b	
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7c	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7d	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7e	
d If "Yes," indicate the number of Forms 8282 filed during the year	7f	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7g	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7h	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	8	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	9a	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	9b	
9 Sponsoring organizations maintaining donor advised funds.	10a	
a Did the sponsoring organization make any taxable distributions under section 4966?	10b	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	11a	
10 Section 501(c)(7) organizations. Enter:	11b	
a Initiation fees and capital contributions included on Part VIII, line 12	12a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	12b	
11 Section 501(c)(12) organizations. Enter:	13a	
a Gross income from members or shareholders	13b	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	13c	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	14a	X
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	14b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.	15	X
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	16	X
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	17	
c Enter the amount of reserves on hand		
14a Did the organization receive any payments for indoor tanning services during the tax year?		
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		
17 Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		

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

☒ X**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 1a 15		
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.		
b Enter the number of voting members included on line 1a, above, who are independent 1b 14		
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? 2		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? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6		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? 7a		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? 7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	X	
b Each committee with authority to act on behalf of the governing body? 8b	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 9		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? 10a		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? 10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a	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 12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b	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 12c	X	
13 Did the organization have a written whistleblower policy? 13	X	
14 Did the organization have a written document retention and destruction policy? 14	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 15a	X	
b Other officers or key employees of the organization 15b	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? 16a		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? 16b		

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 ►
ELIZABETH SNEATH - 203-389-4333
358 SPRINGSIDE AVENUE, NEW HAVEN, CT 06515

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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, 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	40.00	X						125,000.	0.	0.
(2) CHERRY PACQUETTE-EMMANUEL SCHOOL DIRECTOR	40.00					X		125,000.	0.	0.
(3) JOSEPH MELENDEZ TEACHER/DIRECTOR	40.00	X						69,632.	0.	0.
(4) ROBERT PARKER CO-CHAIR	3.00	X		X				0.	0.	0.
(5) BABZ RAWLS IVY CO-CHAIR	2.00	X		X				0.	0.	0.
(6) BETH KLINGER TREASURER	3.00	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) ERROL SAUNDERS II DIRECTOR	2.00	X						0.	0.	0.
(10) CHARLES NEGARO DIRECTOR	2.00	X						0.	0.	0.
(11) PETER LUDWIG DIRECTOR	2.00	X						0.	0.	0.
(12) DELORIS VAUGHN DIRECTOR	2.00	X						0.	0.	0.
(13) GIOIA CONNELL DIRECTOR	2.00	X						0.	0.	0.
(14) CARLY OSBORNE DIRECTOR	2.00	X						0.	0.	0.
(15) ALEXIS SMITH DIRECTOR	2.00	X						0.	0.	0.
(16) CHRISTOPHER HAYES STUDENT REPRESENTATIVE	2.00	X						0.	0.	0.
(17) CHRISTOPHER ALBERT STUDENT REPRESENTATIVE	2.00	X						0.	0.	0.

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	3,792,275.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,352,924.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		5,145,199.			
Program Service Revenue	2 a	OTHER PROGRAMS	Business Code	611600	703,806.	703,806.	
	b	SPECIAL EDUCATION FEES	611710	366,515.	366,515.		
	c	SUMMER CAMP	611600	213,587.	213,587.		
	d	PROGRAM FEES		179,754.	179,754.		
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		1,463,662.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		131.	131.		
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	6a	(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	7a	(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 \$ of contributions reported on line 1c). See Part IV, line 18	8a	101,116.			
	b	Less: direct expenses	8b	11,213.			
	c	Net income or (loss) from fundraising events		89,903.		89,903.	
	9 a	Gross income from gaming activities. See Part IV, line 19	9a				
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	OTHER REVENUES	Business Code		36,195.	36,195.	
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		36,195.			
12	Total revenue. See instructions		6,735,090.	1,499,988.	0.	89,903.	

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				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
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	125,000.	95,000.	23,750.	6,250.
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	4,419,013.	3,358,450.	839,612.	220,951.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	672,855.	511,370.	127,842.	33,643.
10 Payroll taxes	229,346.	174,302.	43,577.	11,467.
11 Fees for services (nonemployees):				
a Management				
b Legal	86,168.	81,860.	4,308.	
c Accounting	37,204.	35,344.	1,860.	
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.)	312,894.	297,249.	15,645.	
12 Advertising and promotion				
13 Office expenses	181,834.	158,196.	12,728.	10,910.
14 Information technology				
15 Royalties				
16 Occupancy	190,555.	163,877.	26,678.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	350,695.	319,132.	31,563.	
23 Insurance	146,621.		146,621.	
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 INSTRUCTIONAL EXPENSES	427,551.	226,602.	183,847.	17,102.
b FOOD SERVICES	98,816.	98,816.		
c POSTAGE AND PRINTING	40,644.	39,666.		978.
d OTHER	3,267.	3,267.		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	7,322,463.	5,563,131.	1,458,031.	301,301.
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 ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck 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	275,283.	1	436,080.
	2 Savings and temporary cash investments	637,646.	2	456,337.
	3 Pledges and grants receivable, net	319,941.	3	313,373.
	4 Accounts receivable, net	136,425.	4	197,471.
	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	49,048.	9	20,324.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 15,461,325.		
	b Less: accumulated depreciation	10b 3,237,994.	10c	12,223,331.
	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		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	13,938,126.	16	13,646,916.	
Liabilities	17 Accounts payable and accrued expenses	554,901.	17	577,883.
	18 Grants payable		18	
	19 Deferred revenue	175,590.	19	448,771.
	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		25	
	26 Total liabilities. Add lines 17 through 25	730,491.	26	1,026,654.
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> X and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions		12,729,390.	27	12,129,813.
28 Net assets with donor restrictions		478,245.	28	490,449.
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		13,207,635.	32	12,620,262.
33 Total liabilities and net assets/fund balances	13,938,126.	33	13,646,916.	

Form 990 (2021)

Part XI Reconciliation of Net AssetsCheck 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	6,735,090.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,322,463.
3	Revenue less expenses. Subtract line 2 from line 1	3	-587,373.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	13,207,635.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
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	12,620,262.

Part XII Financial Statements and ReportingCheck 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?		X
	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		
b	Were the organization's financial statements audited by an independent accountant?	X	
	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		
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?	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
b	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	X	

Form 990 (2021)

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

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

2021
Open to Public
Inspection

Employer identification number
22-3171185

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

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

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations _____

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

g Provide the following information about the supported organization(s).						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2021. 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	<input type="checkbox"/>	
b 33 1/3% support test - 2020. 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	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2021. 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	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2020. 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	<input type="checkbox"/>	
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	<input type="checkbox"/>	

Schedule A (Form 990) 2021

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

- 19a **33 1/3% support tests - 2021.** 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 - 2020.** 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 in line 12 on 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

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- 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)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.
- 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)? 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.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).
- 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? If "Yes," provide detail in **Part VI**.
- 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? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 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))? If "Yes," provide detail in **Part VI**.
- 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? If "Yes," provide detail in **Part VI**.
- 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? If "Yes," provide detail in **Part VI**.
- 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)? If "Yes," answer line 10b below.
- b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.	11c	

Section B. Type I Supporting Organizations

	Yes	No
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? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
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? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

	Yes	No
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)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

	Yes	No
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?	1	
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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

a ☐ The organization satisfied the Activities Test. Complete line 2 below.

b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.

c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a	
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b	

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 (explain in detail in Part VI):		
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).

Schedule A (Form 990) 2021

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 2021 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-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, 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 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2022. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		

Schedule A (Form 990) 2021

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.)

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

NEW HAVEN ECOLOGY PROJECT, INC.

Employer identification number

22-3171185

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

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

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

2021
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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2021

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 on 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:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

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

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		15,153,589.	2,949,967.	12,203,622.
c Leasehold improvements				
d Equipment		307,736.	288,027.	19,709.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				12,223,331.

Schedule D (Form 990) 2021

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, col. (B) line 12.) ▶		

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, col. (B) line 13.) ▶		

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, col. (B) line 15.) ▶	

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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

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 ... ☒

Schedule D (Form 990) 2021

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	6,746,303.
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	11,213.
e	Add lines 2a through 2d	2e	11,213.
3	Subtract line 2e from line 1	3	6,735,090.
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	6,735,090.

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	7,333,676.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	11,213.
e	Add lines 2a through 2d	2e	11,213.
3	Subtract line 2e from line 1	3	7,322,463.
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	7,322,463.

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:

THE ORGANIZATION RECOGNIZED THE EFFECT OF INCOME TAX POSITIONS WHEN THEY ARE MORE LIKELY THAN NOT TO BE SUSTAINED. MANAGEMENT HAS DETERMINED THAT THE ORGANIZATION HAD NO UNDERCERTAIN TAX POSITIONS THAT WOULD REQUIRE FINANCIAL STATEMENT RECOGNITION OR DISCLOSURE. THE ORGANIZATION IS NO LONGER SUBJECT TO EXAMINATIONS BY THE APPLICABLE TAXING JURISDICTIONS FOR PERIODS PRIOR TO JUNE 30, 2019.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

EVENT EXPENSES

PART XII, LINE 2D - OTHER ADJUSTMENTS:

Part XIII Supplemental Information *(continued)***EVENT EXPENSES**

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SCHEDULE E

(Form 990)

Department of the Treasury
Internal Revenue Service**Schools**▶ Complete if the organization answered "Yes" on Form 990,
Part IV, line 13, or Form 990-EZ, Part VI, line 48.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021Open to Public
Inspection

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 taxable 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 checked="" type="checkbox"/>	<input type="checkbox"/>
NOTIFICATIONS REGARDING ADMISSION INCLUDES A RACIALLY NONDISCRIMINATORY POLICY		
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 type="checkbox"/>	<input checked="" 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, covering racial nondiscrimination? If "No," explain on Part II.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

Schedule E (Form 990) 2021

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.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

THE SCHOOL IS A CONNECTICUT CHARTER SCHOOL AND RECEIVES GRANTS FROM BOTH
THE STATE OF CONNECTICUT AND FROM THE FEDERAL GOVERNMENT

CLIENT COPY

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

NEW HAVEN ECOLOGY PROJECT, INC.

Employer identification number

22-3171185

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1. Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes☐ No

- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

[illegible]

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

[illegible]

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))	
		ROCK TO ROCK (event type)	FEAST FROM THE FIELDS (event type)	NONE (total number)		
Revenue	1	Gross receipts	28,204.	72,912.		101,116.
	2	Less: Contributions				
	3	Gross income (line 1 minus line 2)	28,204.	72,912.		101,116.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	610.	10,603.		11,213.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				11,213.
	11	Net income summary. Subtract line 10 from line 3, column (d)				89,903.

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: _____

- | | | | |
|----|--|------------------------------|-----------------------------|
| 11 | Does the organization conduct gaming activities with nonmembers? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 12 | Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 13 | Indicate the percentage of gaming activity conducted in: | | |
| a | The organization's facility | 13a | % |
| b | An outside facility | 13b | % |
| 14 | Enter the name and address of the person who prepares the organization's gaming/special events books and records: | | |

Name 

Address

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

c If "Yes," enter name and address of the third party:

Name _____

Address 

- 16 Gaming manager information:

Name

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ Director/officer☐ Employee☐ Independent contractor

- 17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV Supplemental Information *(continued)*

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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

2021

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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:

BOARD OF DIRECTORS REVIEWS AND APPROVES FORM 990 PRIOR TO FILING.

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

ANNUALLY, THE ORGANIZATION REQUIRES OFFICERS AND DIRECTORS TO DOCUMENT ANY
CONFLICTS OF INTEREST THAT MAY ARISE. BOARD OF DIRECTORS REVIEW ANY
CONFLICTS AND ACT UPON THEM AS DEEMED NECESSARY.

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

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

Schedule O (Form 990) 2021

132211 11-11-21

Name of the organization

NEW HAVEN ECOLOGY PROJECT, INC.

Employer identification number

22-3171185

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 18:

THE ORGANIZATION MAKES ITS DOCUMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

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

THE ORGANIZATION MAKES ITS DOCUMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.