

COMMON GROUND 2023-24 CHARTER SCHOOL ANNUAL REPORT

PART 1: SCHOOL INFORMATION AND EXECUTIVE SUMMARY	
Name of Charter School:	Year School Opened:
Common Ground High School	1997
Street Address:	City/Zip Code:
358 Springside Avenue	New Haven, CT 06515
School Director:	School Director Contact Information:
Monique Frasier, Interim School Director	monique.frasier@nhep.com / 203-389-4333
Grades Authorized to Serve in 2022-2023:	Charter Term:
9-12	2024-2027
1. School Performance Best Practices	
<p>In 2023-24, 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 developed concrete look-fors and better articulated an instructional model rooted in our foundational building blocks of teaching and learning, driving stronger learning opportunities and better outcomes for students:</p> <ul style="list-style-type: none"> ● Rigor: In the year that just ended, we strengthened our curriculum by consistently aligning with standards-and SAT-aligned skills progressions, ensuring our interdisciplinary core is a rigorous, relevant foundation for student experiences, and mobilizing UCCI/Chalk and Schoology as our integrated platforms for teacher- and student-facing curriculum. Because of these and other improvement efforts, in Spring 2024, the percentage of students reaching college-ready SAT benchmarks increased 7.2 points in ELA and 10.2 points in math, surpassing the host district average in both subjects. ● Relevance: Common Ground continued its work to expand Early College opportunities, engage students in paid green jobs, and embed real-world certifications in courses, while also strengthening and documenting relevant, place-based, college- and career-ready projects and field experiences in our unique core curriculum. As a result, 100% of seniors met the state’s benchmark for college/career ready coursework in 2023-24, and the percentage of graduates matriculating in college rebounded to nearly 70% in the class of 2023. ● Responsive Relationships: Over the last year, we continued to build an effective, coherent, inclusive team – reflecting the racial and cultural diversity of our student body; supported by a robust, differentiated program of observation, coaching and professional development; and engaged in collaborative problem solving that significantly strengthened adult culture. Our focus on responsive relationships and differentiation helped our 9th and 10th graders grow more than 90% of their peers nationally on the NWEA MAP reading and writing assessments between Fall 2023 and Fall 2024. ● Real Roles & Rights: Student leadership helped to drive school improvement in 2023-24. 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. 	

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</p>

places develops understanding of local and global issues. Through this study and core academic work, students experience a rigorous high school curriculum that prepares them for competitive colleges, meaningful careers, and purposeful lives.

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

Goal Statement:	Evidence of Progress Toward Target Goals:
<p>Goal 1: All students will experience real academic growth, meet high standards, and travel pathways to college success, meaningful careers, powerful leadership, and healthy, happy, sustainable lives after high school.</p>	<p>Reading and math achievement: SAT performance. Student achievement in reading and math, as measured by the SAT, has been a major focus for improvement since before the pandemic. In 2023-24, the percentage of students reaching college benchmarks grew from 32% to 38% in ELA, and from 8% to 16% in Math. Moreover, 71% of Common Ground were approaching or reaching college-ready reading and writing benchmarks in spring 2024, up from 41% in spring 2023. The percent of students approaching or reaching college-ready benchmarks in math grew from 37% to 55% in the same time period. This progress builds on gains in 2022-23, and makes up the ground lost during the pandemic. Common Ground’s 23-24 SAT results significantly outpaced our host district average. Continuing to close the gap between Common Ground’s SAT performance and the state average is one of our highest priorities in the year ahead.</p> <p>Science achievement: NGSS performance. The percentage of students meeting/exceeding goal increased to 27% in 2023-24, from 20% in 2022-23. The percentage of students approaching goal also grew significantly. Statewide, 46.7% of 11th graders met/exceeded goal in 2023-24; in our host district, 22.3% of students did so.</p> <p>Reading & language growth: MAP performance. Between fall 2023 and fall 2024, our students showed significant growth in reading and language usage skills, based on NWEA MAP testing. Between the start of 9th grade and the start of 10th grade, Common Ground students grew more than 91% of their peers nationally in reading, and more than 92% of peers nationally in language usage. Students’ growth between the start of 10th grade and the start of 11th grade put them in the 92nd percentile in reading and the 97th percentile in language usage. Because of a shift to course-specific math MAP assessments for Algebra 1, Geometry, and Algebra 2, we cannot compare year over year growth in math, but look forward to sharing growth from start to end of year in our next annual report.</p> <p>On track to graduate. In 2023-24, 83% of Common Ground 9th graders were on track to graduate – just below the state average (84.5%), and above our host district average (79%). We are committed to redoubling our efforts to ensure all students are on track. These efforts include summer academic intensives for incoming 9th graders, and ongoing work by our student support staff and 9th grade team to proactively support students before they lose credit.</p> <p>Graduation rate. Common Ground’s 4-year graduation rate dropped to 73% in 2023, essentially matching the New Haven district average. This is well below</p>

	<p>our historical norms and our expectations for ourselves, and represents an area for concerted improvement.</p> <p>College readiness. The percent of Common Ground juniors and seniors demonstrating college readiness by college-ready scores on the SAT, ACT, or AP, or by earning three or more Early College credits, was 38% in 2022-23, up from 31.4% in 2021-22 and 15.4% in 2020-21. We are awaiting official results for 2023-24, but anticipate continued growth. By comparison, the state average is 43.5%, and our host district average is 25.1%.</p> <p>College-ready coursework. In 2023-24, 100% of Common Ground seniors and 78.4% of juniors met the state benchmark for college- and career-ready coursework, taking two or more early college or career-related courses. These rates exceeded the state average for seniors (94.6%), and is above our host district average for both juniors and seniors. Last year, 7% of 10th graders, 50% of 11th grades, and 67% of seniors took on college-level work (AP, Concurrent, or Dual Enrollment). Support through the state’s Dual Credit Expansion Grant Program allowed us to expand the number of Early College courses on Common Ground’s campus from one in 2022-23 to four in 2023-24.</p> <p>College matriculation. In the Class of 2023, 68% of students successfully enrolled in college in the year following graduation, according to National Student Clearinghouse results and confirmed direct reports from two students who did not match correctly in the NSC database. This is above the most recently available state average (66% in 2022) and district average (51% in 2022).</p>
<p>Goal 2: All Common Ground students will grow into powerful environmental and social justice leaders.</p>	<p>Demonstrated growth as environmental leaders: senior portfolios. Last Spring, 100% of the Class of 2024 successfully defended portfolios showing their growth as powerful environmental leaders. In addition, 100% of these portfolios and defenses included a concrete post-high school plan, and 100% include artifacts and reflections related to learning beyond the school day and school building.</p> <p>Interest in & pathways to environmental careers. In 2024, 44% of Common Ground students reported that they were interested in pursuing an environmental career, up from 40% in 2023. In 2023-24, 51 students – 20% or more of students at each grade level – successfully completed paid environmental employment opportunities through Common Ground’s Green Jobs Corps.</p> <p>Student leadership in school improvement. We can also point to a variety of ways that students’ learning experiences are different at Common Ground, as a result of student-led change efforts:</p> <ul style="list-style-type: none"> ● Driven by student feedback from our Youth Advisory Board, and planned through co-creative sessions engaging all staff, Common Ground shifted our schedule in 2023-24 to ensure that guidance met daily, with longer guidance blocks once each week. ● Our instructional look-fors document was developed by a team that included students and teacher leaders in substantive, ongoing roles.

	<p>Many of the look-fors for 23-24 reflected 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.</p> <ul style="list-style-type: none"> ● Student-written grant proposals to the State’sVoice4Change project led to substantially different educational opportunities in 2023-24. As a result of student leadership, more than 30 students had the opportunity to earn real-world certifications through Common Ground courses and programs in 2023-24. This student-led effort also led to the development of a new dual enrollment partnership with a federal Job Corps center in our neighborhood, offering opportunities for much more substantial career-ready credentials. A student-written grant funded the development of a Zen Room, where students who take scheduled breaks as part of the IEPs, and where other students who need a moment to re-regulate, can do so in a safe and supervised environment. ● After several years of student and staff advocacy, the City has stepped up to install speed bumps, crosswalks, and sidewalks around Common Ground’s campus. The second phase of this work – for which funding is now secure – will close the sidewalk gap between Common Ground, Southern Connecticut State University, nearby public housing developments, a neighborhood K-8 school, and a federal Job Corps center. These improvements – which, again, would not have been possible without sustained activism on the part of students and community members – will dramatically improve opportunities for students to learn and serve in our immediate neighborhood. <p>Alumni leadership. Common Ground alumni continue to step into leadership and give back to Common Ground in a range of ways. Crystal Fernandez ‘05 is the Director of Common Ground’s Green Jobs Corps program and a member of our Management Team, and Keilly Solano ‘18 and Lisa Gonzales ‘16 are both full-time Environmental Educators. This summer, Sam O’Brien ‘12 and Haley O’Brien ‘14 returned to campus to visit the educational wetland they helped to plan and create as students; Sam is now the science department and professional learning lead at her Bay Area charter school, while Haley runs an urban farm nearby. Darlenne Cazarin '21 (studying environmental policy with a full scholarship at St. Lawrence University), Tyson Enes '22 (studying biology at University of Rhode Island), Travis Martin (Trinity '23, now earning his Masters in Social Work), and Dayanara Chacon '21 (heading into her senior year at UConn) all returned last year as teachers in our summer ecology camps. Patience Christopher '23 was back in Connecticut from Boston University this summer, living and conducting science research on Faulkner Island with the U.S. Fish & Wildlife Service. Deja Beckford '23 was back in New Haven from UConn, conducting research on trees in local parks. Brandi Ocasio '20 is one of a number of alumni who gave back to CG this year by writing testimony in support of our successful charter renewal.</p>
<p>Goal 3: Common Ground will build an inclusive, positive school climate that supports</p>	<p>Serious disciplinary incidents. Common Ground’s suspension and expulsion rates put it in Tier 1 in the state’s accountability system, indicating a low overall suspension rate (7% in 22-23, matching the state average), and low disproportionality in suspension rates by race.</p>

<p><u>all</u> students’ success and leadership.</p>	<p>Positive student-teacher and student-student relationships. On end-of-course surveys in Spring 2024, 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. More than 70% of respondents also agreed or strongly agreed that they had “positive relationships with your peers, where they supported your learning”; less than 8% disagreed or strongly disagreed.</p> <p>Engagement in expanded learning & leadership opportunities. Opportunities for expanded learning and leadership continue to be a critical part of our approach to engaging students, supporting their post-high school success, and enriching classroom learning. In 2023-24, as in each of the previous two years, nearly 100% of our students chose to join in some combination of regular after-school enrichment and recreation programs, paid work and leadership through our Green Jobs Corps, early college opportunities, credit-bearing internships, and unique elective courses. Two in three students participated in Common Ground’s after-school enrichment, recreation, and academic support programs.</p> <p>Staff culture. Improving staff culture and retention was a major priority in 2023-24. To support and measure progress in this area, we conducted staff climate surveys in fall, winter, and spring, and saw marked improvement. For instance:</p> <ul style="list-style-type: none"> ● More than 75% of staff said that they saw positive changes in staff relationships and sense of belonging, and more than 70% saw positive changes in school culture and work environment, during the 23-24 school year. ● More than 82% of staff said they felt “extremely” or “quite” respected by their colleagues by the end of the school year – an increase of 15 percentage points from the start of the school year. ● The percentage of staff who felt overwhelmed by their responsibilities almost all of the time decreased from 28% to 9% from start to end of year.
<p>Goal 4: <u>All</u> Common Ground’s staff will model effective teaching practices, continuously grow as educators, and support educational change at other schools in New Haven and beyond.</p>	<p>Building a strong, diverse team. In a state where only 11% of educators are people of color, we have continued to make measurable progress in building a faculty that reflects our diverse student body. In 2023-24, 54.5% of Common Ground teachers were educators of color – up from 46.7% in 2022-23, 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 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>

Staff development & instructional Improvement. Instructional improvement, resulting in measurable growth in academic achievement, was our top priority for 2023-24. Over the course of Spring 2023, we turned Common Ground’s foundational building blocks of teaching and learning into a concrete, clearly articulated set of instructional look-fors. This process was led by Common Ground teacher-leaders and involved student leaders, as well, who participated in classroom observations and identified what’s happening in their most effective classrooms. At the end of the school year, we picked a subset of these look-fors that need to drive all our instruction in 2023-24. To ensure this research-based instructional vision and these concrete look-fors are present in every classroom, we knew we needed a robust, differentiated observation program, a strong coaching model, and both common and differentiated professional development. We began the 23-24 school year with professional development aligned with this instructional model, including staff-wide training on using MAP data to drive instruction, and capacity-building around differentiation and supporting the needs of English Learners. We also started the year with a clear, focused school improvement plan, honing in on a discrete, manageable set of goals and strategies. We rolled out a clear structure for teams to support the improved instructional model as well, with team leads coming together weekly to ensure alignment with our school improvement. Teams worked with a reliable schedule of meetings to review data and student work, improve lesson plans, provide targeted professional development, and plan together. This spring, we engaged all teachers in concerted work around teaching the writing process, and used this PD to drive work around our priority look-fors: building capacity to use formative assessments, aligning with grade level literacy progressions, and designing engaging and relevant tasks. As a result of this work, we can see real progress in building both a coherent sense of team and improved instructional quality, as reflected in the staff culture and academic improvement shared earlier in this report.

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

- In 2023-24, Common Ground supported outdoor learning at 17 New Haven K-8 schools. At 10 of these schools, Common Ground embedded members of our environmental education team, facilitating weekly or more frequent opportunities for students at each of these public schools while also building the capacity of educators to facilitate relevant, engaging outdoor learning. This work with New Haven schools engaged 854 teachers and 3,358 students directly; 6,322 students at our school partners benefited from improved outdoor classrooms, school gardens, and teacher capacity at these schools
- Last year, 1,058 children enjoyed summer camp, school vacation day programs, after-school adventures, and other classes for children. Because children come for many kinds of programs, this represents about 2,800 registrations and over 100,000 hours of learning and play in nature. In addition, 4,352 children visited from local schools for farm and forest-based field trips, and 8,101 children and adults enjoyed free

weekend programs like Open Farm Day, Nature Playdates, and Guided Hikes.

Supporting Innovation Beyond New Haven. In 2023-24, Common Ground was once again in a position to work together with other schools and organizations to strengthen other schools' transformation efforts and create larger ripples:

- Common Ground hosted and led six substantive peer-to-peer learning experiences in 23-24, engaging more than 200 educators from at least 30 other schools and educational organizations. In October, we hosted a day-long workshop for teams from schools and districts across New England, focused on our senior portfolio model. In November, we hosted more than 100 educators for the annual conference of the Connecticut Outdoor & Environmental Education Association. This March, we led a half-day, full-to-capacity workshop at the National Green Schools Conference, sharing Common Ground's four-year pathways model, and supporting other schools in building rigorous, purposeful progressions of learning experiences. At the start of June, Common Ground re-started peer-to-peer site visits with like-minded schools after a several-year hiatus; four of our teachers participated in Boston Green Academy's end-of-year Green Exhibitions. Finally, at the end of June, we partnered with the Green Schools National Network to host a three-day educator academy, helping participants from schools across the Northeast and Mid-Atlantic build rigorous, purposeful learning experiences focused on food and environmental justice issues.
- Local and statewide media featured our [school model](#), our [10th grade core climate change exhibition](#), [our students' advocacy in Hartford](#), [federal funding for our Green Jobs Corps program](#), [student-led efforts to make our neighborhood safer for walking and biking](#). This summer, we finished work on a new set of project and practice profiles for the Teaching Our Cities website, and continued working with the Green Schools National Network to develop model 4PBL unit plans.
- We have support in place to sustain and grow our [Teaching our Cities](#) Community of Practice in the year ahead. Three EPA grants, and one from the U.S. Department of Agriculture, will allow us to lead a series of community of practice workshops and resource development efforts in the year ahead.

We have solid evidence that peer-to-peer learning opportunities resulted in new knowledge and skills, as well as changes in practice:

- 100% of participants in the Catalyze New Models site visit agreed or strongly agreed that "our team was exposed to new approaches, perspectives, and solutions that we can apply to our work," and that "our team gained a broader perspective and has a clearer picture of the necessary work ahead." In addition, 92% of participants in the site visits agreed or strongly agreed that, "we were able to draw upon our community of peers for advice and/or collaboration," and that "being a part of this visit helped us learn new skills and advance our work."

	<p>100% of participants identified a clear next step they planned to take based on their participation upon returning to their home schools.</p> <ul style="list-style-type: none"> 100% of participants in the 3-day educator academy strongly agreed (75%) or agreed (25%) that the workshop was a high-quality, engaging learning experience. Moreover, 95% strongly agreed (55%) or agreed (40%) that the workshop inspired them to become a champion of sustainable practices within their school. Similarly, 95% strongly agreed (84%) or agreed (11%) that the workshop fostered networking and collaboration among participants. Every workshop participant made substantial progress in developing a rigorous, relevant place-based project learning experience that they intend to implement in 2024-25. Three school districts in Massachusetts and Connecticut have told us that they have adopted and adapted large portions of our portfolio model for use with their own students.
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2. Student Achievement		
Performance Metric		2022-2023
1.1. Academic Achievement		
a. ELA Performance Index – All Students		40.5
b. ELA Performance Index – High Needs Students		35.8
c. Math Performance Index – All Students		37.6
d. Math Performance Index – High Needs Students		34.9
e. Science Performance Index – All Students		39.3
f. Science Performance Index – High Needs Students		35.4
1.2. Academic Growth		
a. ELA Academic Growth – All Students		*
b. ELA Academic Growth – High Needs Students		*
c. Math Academic Growth – All Students		*
d. Math Academic Growth – High Needs Students		*
e. Progress Toward English Language Proficiency – Literacy		*
f. Progress Toward English Language Proficiency - Oral		*
1.3. Participation Rates-ELA, Math, Science (a. All Students, b. High Needs Students)		
1.4. Chronic Absenteeism	a. All Students	24.3%
	b. High Needs Students	26.3%
1.5. Preparation for CCR – Percent Taking Courses		98.9%
1.6. Preparation for CCR – Percent Passing Exams		38.0%
1.7. On-track to High School Graduation		86.2%
1.8. 4-year Graduation—All Students (2022 Cohort)		88.2%
1.9. 6-year Graduation—High Needs Students (2020 Cohort)		94.1%
1.10. Postsecondary Entrance (Graduating Class 2022)		51.0%
1.11. Physical Fitness (estimated participation rate = 100.0%)		3.6%
1.12. Arts Access		72.8%
School Category: 4		*
Charter School Accountability Index:		58.7

3. Legal Compliance Best Practices

We are particularly focused on our responsibility to students with disabilities and students who qualify for special education supports, in part because they make up such a significant part of our school community. Students are consistently provided with educational opportunities in the least restrictive environment possible. Our certified special education team works closely with sending districts to develop and ensure compliance with students' IEPs, and in partnership with our school counselor to ensure 504 plans are met. This team also works hand-in-hand with our classroom teachers (for instance, by participating in weekly team meetings with the teachers for our 9th and 10th grade cores, as well as in horizontal team meetings for grades 11 and 12, and by acting as co-teachers in classrooms that include a high proportion of students with IEPs). Special educators coordinate with our student support team – including social workers, nurses, and community-based providers – to ensure that students' academic and human needs are being met. All teachers have been trained in universal design for learning and meeting students' accommodations, and our special educators provide ongoing support and coaching. We named differentiation one of our priority instructional look-fors for the 2023-24 school year, and launched a year-long professional development series for all teachers to support their work with students with IEPs. This team is committed to engaging students in the PPT process, as well – building awareness of the supports they need and deserve, and developing a plan for reverse scaffolding of support so that students are increasingly able to advocate for themselves.

PART 3: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT

1. Financial Documents: Attached, as requested.

2. Financial Condition: Provide the following financial data taken from the FY 2022-2023 certified audit statement.

Total margin (net income/total revenue):	-15.8%
Debt to asset ratio (total liabilities/total assets):	13%
Debt service coverage ratio (net income + depreciation + interest expense)/ (annual principal + interest, and lease payments):	N/A
Current asset ratio (current assets/current liabilities):	1.62
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	8
Cash flow (change in cash balance):	\$123,610

3. Governing Board

Name:	Occupation:	Board Role/Term:	Mailing/Email:	Background Check:
Kyeen Andersson	International Health Policy Analyst.	Board Member, Term expires: 6/27	kyeen.andersson@nh.ep.com	<input checked="" type="checkbox"/> Yes
Jeff Carter	Owner, Westmount Group	Treasurer, Term expires: 6/26	Jeff.Carter@nhep.com	<input checked="" type="checkbox"/> Yes
Lizanne Cox	Retired Charter School Director	Term expires: 6/27	Lcox@nhep.com	<input checked="" type="checkbox"/> Yes
Alicia Crutchfield	Owner, Bloom	Term expires: 6/26	alisha.crutchfield@nh.ep.com	<input checked="" type="checkbox"/> Yes
Sarah Field	Teacher, Common Ground High School	Teacher Rep. Term expires: 6/25	sarah.field@nhep.com	<input checked="" type="checkbox"/> Yes

Shelly Hicks	VP of Education, United Way of Greater New Haven	Term expires 6/26	Shelly.Hicks@nhep.com	<input checked="" type="checkbox"/> Yes
Brian Kelahan	Retired Common Ground Manager	Term expires: 6/27	brian.kelahan@nhep.com	<input checked="" type="checkbox"/> Yes
Peter Ludwig	Senior Manager, CT Green Bank	Term expires: 6/25	peter.ludwig@nhep.com	<input checked="" type="checkbox"/> Yes
Karen Jenkins	Interim Executive Director, NH Ecology Project	Non-voting ex officio member	Karen.Jenkins@nhep.com	<input checked="" type="checkbox"/> Yes
Carly Osborne	Operations and Maintenance - Suez Water - Newtown Water & Wastewater	Term expires: 6/27	carly.osbone@nhep.com	<input checked="" type="checkbox"/> Yes
Michelle Sepulveda	Dropout Prevention Officer at New Haven Board Of Education	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	alexis.smith@nhep.com	<input checked="" type="checkbox"/> Yes
Terri Snell	CGHS Parent United Health Care	Parent Rep., Secretary Term expires: 6/25	terri.snell@nhep.com	<input checked="" type="checkbox"/> Yes
Two student representatives currently being selected for 24-25	Student, Common Ground High School	Student Rep. Term expires: 8/24	Student member - N/A	N/A

4. Renewal Terms and Other Issues		
Standard/ Indicator:	Term or Condition:	Progress Update:
Academic Achievement	<p>Common Ground's 2022-23 Next Generation Accountability Index was 58.7, the state's index was 69.3.</p> <p>The school should continue efforts to improve student outcomes.</p>	<p>In 2023-24, we continued to make students' growth in reading and math our highest priority school improvement goal. We implemented a set of focused, linked strategies from our School Improvement Plan and Corrective Action Plan to drive progress toward this goal. Specifically, we:</p> <ol style="list-style-type: none"> 1. Strengthened 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 our integrated platforms for teacher- and student-facing curriculum. 2. Strengthened instruction through (a) a clearly articulated, 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 – e.g., through a research-based school-wide writing and reading approach rolled out through a series of professional development workshops in Spring 2024. 3. Ensured that we have roadmap and supports in place to help all our students reach high standards – through (a) strong shared

		<p>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> <p>4. Implemented a connected set of strategies focused on preparing our juniors for SAT success – including (a) adding a statistics and SAT prep math course to our junior course progression, so that nearly all juniors are doubling up on math, (b) tightening and focusing the unit progression in our Junior Seminar course to integrate relevant college exploration, grade level standards-aligned ELA content, and structured SAT readiness, and (d) mobilizing IXL as a tool for tailored math and reading skills practice in both junior seminar and statistics, and (e) giving all juniors multiple practice test opportunities, and using data from these practice tests to drive instruction.</p> <p>As a result of these linked strategies, students’ performance on the school day SAT improved significantly between 2022-23 and 2023-24. As noted earlier, the percentage of students reaching college benchmarks grew from 32% to 38% in ELA, and from 8% to 16% in Math. This progress builds on gains in 2022-23, and makes up the ground lost during the pandemic. Our students’ average SAT score increased from 416 to 455 in ELA , and from 404 to 434 in Math. Common Ground students outperformed our host district average. We know we need to redouble this work in the year ahead, and are confident the strategies embedded in our new Corrective Action Plan will help continue to close the gap between our students’ performance and the state average.</p>
<p>3.5 Chronic Absenteeism</p>	<p>Common Ground’s chronic absenteeism rate for the 2021-22 school year was 53.6%, whereas the state average was 23.7%. The school’s rate for the 2022-2023 school year was 24.3%, whereas the state average was 20.0%. The school should continue efforts to lower the chronic absenteeism rate.</p>	<p>Common Ground made significant strides in improving attendance from 2021-22 to 2022-23, reducing the chronic absenteeism rate by more than half. We believe this was possible because 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.

		<ul style="list-style-type: none"> Continued to invest in a strong student culture and support staff – including three 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. <p>In 2023-24, however, we lost much of the ground we gained in the previous school year. Chronic absenteeism increased to 38.9%, above our host district’s rate, and significantly above the state average. We know we must do better in the year ahead. We have made improving attendance one of the organizing goals of our school improvement plan, and have implemented weekly ACE meetings (Attendance, Culture & Engagement) during which administrators, culture team members, social workers, and special educators will analyze attendance data for Tier I, II, III students and create and log MTSS plans in Powerschool. This ACE team will lead strengthened implementation of the strategies that helped us improve attendance so substantially in 2022-23. We know what we need to do, and need to do it with fidelity.</p>
4.5 Teacher/ Staff Credentials	As of May 1, 2024, the Bureau of Educator Standards and Certification reported 4 staff identified in the Educator Data System as out of compliance for the 2023-24 school year. There are 4 staff with no active certificates/permits. Per state statute, it is the school’s responsibility to take steps to ensure 100% of school staff hold appropriate certificates, permits, or authorizations for positions.	Common Ground recognizes that it is absolutely our responsibility to ensure that 100% of school staff hold appropriate certifications, and have taken steps and continue to take steps to ensure this is the case. Three of the four teachers who were out of compliance as of the end of the 2023-24 school year are no longer part of our teaching staff. The fourth teacher has now obtained a long-term sub permit and is working toward teacher certification. In the 2024-25 school year, in line with our corrective action plan for teacher certification, we are (1) building the capacity of Human Resources staff and School Leaders on certification requirements and process, and are (2) Implementing policies and process to ensure certification requirements are met at key benchmarks in school year. Common Ground’s new school director and new Assistant Director for Human Resources and Operations already bring substantial background in state compliance and certification systems, and are working concertedly to address any remaining shortcomings in our certification systems and capacity. We are confident that we are on track to ensuring that 100% of our 2023-24 teaching team has active certificates/certifications.

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 a former public school principal, several members with significant finance, legal, and business management expertise, and strong community organization connections. In the past two years, we have brought new members onto the board – including Common Ground’s past school director, post-high school planning manager, and a new teacher representative – in order to strengthen educational expertise and capacity to hold the school accountable for educational outcomes. 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. Strong School, Finance, Development, and Governance committees of the board meet regularly and play critical roles in the effectiveness of the organization. In the past year, the board has taken increased responsibility for the financial and fundraising work of the organization – making a commitment to take the lead in filling a projected deficit in our operating budget, separating the development and finance committees into two functioning committees, engaging in training and planning in partnership with Common Ground’s development team, and setting the expectation that all board members both contribute and help to secure donations needed to operate Common Ground.

PART 4: STUDENT POPULATION

1. Enrollment and Demographic Data: Provide 2023-2024 student demographic and enrollment information.

Grades Served:	9-12	American Indian or Alaska Native:	*
Student Enrollment:	223	Asian:	*
		Black/African American:	32.88
Percent of Free/Reduced-Price Meals:	65.37	Hispanic/Latino:	47.49
		Native Hawaiian or Pacific Islander:	*
Percent of Special Education Students:	30.04	Two or More Races:	3.20
		White:	16.44

2023-2024 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
										70	61	60	32	223

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 each of the last three summers, we expanded our SummerBridge program to offer a month of academic acceleration and culture-building to all incoming students.

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

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

- Common Ground’s demographics – in 2023-24, 33% African American, 48% Latino, and 16% white, along with a smaller number of students who identify as Asian, two or more races, or another racial/ethnic category – create opportunities for interactions among students of different racial backgrounds.
- The percentage of our students who qualify for free and reduced lunch grew from 49% in 2016-17 to 65% in 2023-24. This is significantly above the state average of 44% (SY 2023-24).
- CGHS also serves a significant and growing number of students with IEPs. Between SY 2015-16 and SY 2023-24, the percentage of CGHS students who qualify for special education services has grown from 17% to 30%. In comparison, Statewide, about 18% of students qualify for special education support and in New Haven, about 16% qualify.
- The percentage of our student body who are English Learners was 6.3% in SY 2023-24, up from 4.7% in SY 2020-21.
- Last year, 71% of students came from New Haven, and 29% from 21 other suburban, rural and urban communities – e.g., Hamden, West Haven, East Haven, Waterbury, Bridgeport, Shelton, and Stratford.

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

- Special education services are planned in partnership with sending school districts; Common Ground’s special educators work with support educators, part-time staff, and district staff to meet students’ educational needs.
- 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 support for those who aren’t succeeding academically – e.g., Saturday academy, expanding our summer school to fill additional skills gaps and help recover credit, and partnering with the New Haven Housing Authority to coordinate supports.
- Common Ground’s 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.

These strategies make a measurable difference in educational outcomes, especially those in special populations. For instance, while many Common Ground students enter significantly behind in math and reading, they also make significant strides. In 2023, for instance, 60% of our incoming 9th grade class scored in the lowest quintile nationally in math, and 38% scored in the lowest quintile in reading, according to the NWEA MAP. These students are making measurable progress through the integration of school day and beyond-the-school day supports that Common Ground offers; these 9th graders grew more than 73% of their peers nationally in math between Fall and Spring.

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

2023-2024 Waitlist:	2024-2025 Waitlist: ¹
262	135

4. Student Population Best Practice

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

- Common Ground’s position within a community non-profit creates unique resources for student retention. For instance, our urban farm provides ingredients for healthy, universal free lunch, and fuels a vegetable share program that provides access to local, fresh produce for high school families on a sliding fee basis.
- Common Ground’s out-of-school programs provide engaging enrichment opportunities and academic support. In the 2023-24 school year, 51 of our students joined our out-of-school programs for 60 days or more. In all, 141 (64%) of students participated regularly in at least one of our after-school programs in 2023-24. This number does not include participation in summer programs, which engaged more than 50 young people in academic acceleration and credit recovery opportunities.
- Green Jobs Corps, our youth employment and leadership development program, connected more than 50 of our students with paid work opportunities, career and leadership development opportunities, and wraparound support in 2023-24. We give preference to students who face multiple barriers to educational success, including low family income, history of behavioral and social difficulties, low academic performance, etc.

¹ Calculating an accurate waitlist number is difficult because of the logistics of the lottery process, where students are added to and removed from the waiting list on a rolling basis. The waitlist numbers shared below represent the number of students who apply through Common Ground’s lottery (108 for 2024-25) and New Haven Magnet School Lottery (261 for 2024-25), deduplicated to avoid double counting students who applied through both processes (38), minus the number of students enrolled (70), minus the number who declined placement (126).

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:


Alexis H. Smith (Oct 17, 2024 15:00 EDT)

Name of Board Chairperson:

Alexis Smith

Date:

October 17, 2024

Common Ground High School
Profit & Loss
 July 2023 through June 2024

12:54 PM
 10/18/2024
 Accrual Basis
 Jul '23 - Jun 24

Ordinary Income/Expense

Income

40000 · Direct Contributions	
40200 · Individual Gifts	176,491.82
40300 · Event Income	
40310 · Feast from the Fields	<u>34,826.00</u>
Total 40300 · Event Income	<u>34,826.00</u>
Total 40000 · Direct Contributions	211,317.82
42000 · Revenue from Non-Gov Grants	
42300 · Foundation Grants	<u>402,092.00</u>
Total 42000 · Revenue from Non-Gov Grants	402,092.00
45000 · Government Grants	
45200 · Federal Grants	
45212 · Child Nutrition Grants	6,336.00
45213 · Title 1 Regular	131,162.00
45216 · Title 2A Professional Developme	6,962.68
45219 · Title 3 ELL	1,607.34
45220 · Title 4	10,000.00
45222 · Breakfast Program	30,542.75
45223 · Lunch/Snack Program	105,460.25
45224 · USAC	14,313.00
45230 · Other Federal Grants	<u>65,425.95</u>
Total 45200 · Federal Grants	<u>371,809.97</u>
Total 45000 · Government Grants	371,809.97
45300 · State Grants	
45310 · Enrollment Grant	2,777,911.00
45314 · Other State Grants	45,274.54
45317 · ARP ESSER	182,150.58
45318 · ARP Afer School	94,058.23
45320 · Mental Health Worker Continuati	31,561.00
45321 · Mental Health Worker	31,178.00
45322 · Mental Health Specialist	<u>73,751.00</u>
Total 45300 · State Grants	3,235,884.35
50000 · Earned Revenue	
51000 · Program Revenue	<u>0.00</u>
Total 50000 · Earned Revenue	0.00
53000 · Investment Revenue	
53100 · Interest	<u>3,653.02</u>
Total 53000 · Investment Revenue	3,653.02
55000 · Other Sources of Revenue	
55100 · CGHS/NHEP	535,643.00
55200 · Special Ed Fees from Other Dist	368,046.01
55300 · Student Activities	22,392.61

55700 · Chromebook/Equipment Fees	7,190.00
Total 55000 · Other Sources of Revenue	933,271.62
Total Income	5,158,028.78
Income from RNA - Foundation Grants Received in 22-23	300,000.00
Gross Profit	5,458,028.78
Expense	
72000 · Salaries and Related Expenses	
72200 · Salaries & Wages	
72210 · Salaries	2,976,333.64
72211 · Wages	67,455.90
Total 72200 · Salaries & Wages	3,043,789.54
72400 · Employee Benefits	
72411 · Health	442,555.11
72412 · Life	260.06
72413 · Dental	24,899.80
72414 · Disability	7,265.18
72415 · 403 (b)	2,861.88
72417 · Vison	49.74
72419 · COBRA & FSA Fees	4,101.45
Total 72400 · Employee Benefits	481,993.22
72500 · Payroll Taxes	
72511 · Medicare	41,426.91
72512 · Social Security	85,935.72
72513 · Unemployment	6,783.45
Total 72500 · Payroll Taxes	134,146.08
72700 · Payroll Administration	3,716.93
Total 72000 · Salaries and Related Expenses	3,663,645.77
75000 · Contract Services	
75200 · Accountant	27,080.00
75300 · Legal	27,044.72
75400 · Program OCS	175,108.23
75410 · Building & Site OCS	128,183.79
75420 · Health & Safety OCS	76,762.52
75500 · CGHS/NHEP	792,100.00
75700 · Purchased Professional Services	75,088.00
75800 · Other Purchased Services	19,396.00
75900 · Sub Awards/Sub Recipients	50,000.00
Total 75000 · Contract Services	1,370,763.26
81000 · Non-personnel Expenses	
81020 · Advertising/Publicity/Printing	7,535.02
81060 · Information Technology	
81061 · CEN	8,820.00
81062 · Internal Connections Maintenanc	7,500.00
81064 · Hardware	52,535.90
Total 81060 · Information Technology	68,855.90
81100 · Supplies	
81110 · Office Supplies	3,782.73

81111 · Kitchen Supplies	3,433.62
81112 · Cleaning/Rest Room Supplies	5,241.94
81114 · Food & Meeting Expenses	777.47
81115 · Staff Morale and Wellness	<u>9,350.95</u>
Total 81100 · Supplies	22,586.71
81300 · Telephone	6,978.45
81400 · Postage/Stamps	1,734.23
81700 · Copy Machine/Photo Copying	17,997.79
81800 · Misc Fees/Fingerprinting	<u>304.45</u>
Total 81000 · Non-personnel Expenses	125,992.55
82000 · Facility & Site Expenses	
82100 · Rent	13,000.00
82110 · Building & Site Expenses	8,462.54
82200 · Utilities	
82210 · Oil	10,931.00
82211 · Water	3,466.35
82212 · Electricity	62,794.55
82213 · Trash & Recycling	5,777.65
82215 · WPCA	1,982.21
82216 · Propane	<u>4,184.97</u>
Total 82200 · Utilities	89,136.73
Total 82000 · Facility & Site Expenses	110,599.27
83000 · Travel & Meeting Expenses	
83100 · Travel	5,758.29
83200 · Conference & Meeting Expenses	<u>1,435.00</u>
Total 83000 · Travel & Meeting Expenses	7,193.29
84000 · Instructional/Program Expenses	
84110 · Supplies	48,192.54
84112 · Licenses/Subscriptions	33,583.87
84113 · Animals/Garden	0.00
84114 · Assessment	515.61
84115 · Professional Development	5,789.41
84210 · Program Supplies	8,596.91
84211 · Program/Student Food	3,855.09
84214 · Activity & field Trip Fees	480.00
84215 · Buses/Transportation	18,427.18
84217 · Furniture & Equipment	14,433.95
84219 · Nurse/Medical Supplies	1,461.35
84220 · Transaction & Registration Fees	588.95
84221 · Program Stipends	61,465.39
84400 · Breakfast, Lunch, Snack Expense	
84410 · Breakfast	18,693.03
84411 · Lunch & Snack	<u>125,541.55</u>
Total 84400 · Breakfast, Lunch, Snack Expense	144,234.58
Total 84000 · Instructional/Program Expenses	341,624.83
85000 · Other Expenses	
85100 · Interest	2,423.19

85200 · Insurance	
85210 · Commercial & Liability	99,896.29
85212 · Workers Comp	<u>-424.49</u>
Total 85200 · Insurance	99,471.80
85300 · Other Expenses	
85310 · Association & Membership Dues	4,327.75
85313 · Misc/Other	<u>438.36</u>
Total 85300 · Other Expenses	<u>4,766.11</u>
Total 85000 · Other Expenses	106,661.10
87000 · Student Services	
87100 · Student Activities	24,208.10
87300 · Parent Activities	<u>77.17</u>
Total 87000 · Student Services	<u>24,285.27</u>
Total Expense	<u>5,750,765.34</u>
Net Ordinary Income	<u>-292,736.56</u>
Net Income	<u><u>-292,736.56</u></u>

CGHS Board Approved Budget - 2024-25

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

CGHS Board Approved Budget - 2024-25

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

CGHS Board Approved Budget - 2024-25

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

CGHS Board Approved Budget - 2024-25

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

CGHS Board Approved Budget - 2024-25

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

Common Ground High School

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

June 30, 2023 and 2022

Common Ground High School

Financial Statements, Uniform Guidance Schedules and State Single Audit
Together With Independent Auditors' Reports
June 30, 2023 and 2022

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Independent Auditors' Report

**Board of Directors
Common Ground High School**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Common Ground High School (a State of Connecticut Charter School and a division of New Haven Ecology Project, Inc.)(the "School") which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Common Ground High School as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Report on Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2023 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 11, 2023

Common Ground High School

Statements of Financial Position

	June 30,	
	<u>2023</u>	<u>2022</u>
ASSETS		
Cash	\$ 253,063	\$ 332,510
Due from New Haven Ecology Project, Inc.	-	36,239
Accounts and grants receivable	182,616	180,970
Prepaid expense and other current assets	12,316	8,869
Property, plant and equipment	<u>11,499,191</u>	<u>11,789,336</u>
	<u>\$ 11,947,186</u>	<u>\$ 12,347,924</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	\$ 391,840	\$ 511,740
Due to New Haven Ecology Project, Inc.	210,041	-
Deferred revenue	<u>1,932</u>	<u>15,050</u>
Total Liabilities	<u>603,813</u>	<u>526,790</u>
Net Assets		
Without donor restrictions	10,980,623	11,376,890
With donor restrictions	<u>362,750</u>	<u>444,244</u>
Total Net Assets	<u>11,343,373</u>	<u>11,821,134</u>
	<u>\$ 11,947,186</u>	<u>\$ 12,347,924</u>

See notes to financial statements

Common Ground High School

Statement of Activities Year Ended June 30, 2023

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

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	<u>351,339</u>	<u>(351,339)</u>	<u>-</u>
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	<u>248,402</u>	<u>-</u>	<u>248,402</u>
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

Statements of Functional Expense

	Year Ended June 30, 2023			June Ended June 30, 2022		
	Charter School Operations	Management and General	Total	Charter School Operations	Management and General	Total
EXPENSES						
Salaries, employee benefits and related expenses	\$ 3,767,237	\$ -	\$ 3,767,237	\$ 3,841,565	\$ -	\$ 3,841,565
Instructional programs	92,817	-	92,817	122,187	-	122,187
Depreciation	311,743	-	311,743	306,729	-	306,729
Support services, students	374,340	-	374,340	399,066	-	399,066
Food services	143,597	-	143,597	98,816	-	98,816
School administration	344,959	-	344,959	311,326	-	311,326
Plant operation and maintenance	173,249	-	173,249	202,325	-	202,325
Business insurance	-	89,884	89,884	-	97,141	97,141
Computer equipment supplies	-	54,796	54,796	-	102,646	102,646
Professional fees	-	24,495	24,495	-	24,558	24,558
Other office expense	-	29,794	29,794	-	24,057	24,057
	<u>\$ 5,207,942</u>	<u>\$ 198,969</u>	<u>\$ 5,406,911</u>	<u>\$ 5,282,014</u>	<u>\$ 248,402</u>	<u>\$ 5,530,416</u>

See notes to financial statements

Common Ground High School

Statements of Cash Flows

	Year Ended June 30,	
	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (477,761)	\$ (463,127)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	311,743	306,729
Changes in operating assets and liabilities		
Due to/from New Haven Ecology Project, Inc.	246,280	84,735
Accounts receivable	(1,646)	18,983
Prepaid expense and other current assets	(3,447)	33,543
Accounts payable and accrued expenses	(119,900)	109,358
Deferred revenue	<u>(13,118)</u>	<u>13,870</u>
Net Cash from Operating Activities	(57,849)	104,091
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	<u>(21,598)</u>	<u>(29,999)</u>
 Net Change in Cash	(79,447)	74,092
CASH		
Beginning of Year	<u>332,510</u>	<u>258,418</u>
 End of Year	<u>\$ 253,063</u>	<u>\$ 332,510</u>

See notes to financial statements

Common Ground High School

Notes to Financial Statements
June 30, 2023 and 2022

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 2023 and 2022, the School operated classes for 226.

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, 2023 and 2022, 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, 2023 and 2022, no allowance for doubtful accounts has been deemed necessary.

Common Ground High School

Notes to Financial Statements
June 30, 2023 and 2022

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, 2023 and 2022, 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, 2023 and 2022

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.

Subsequent Events

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through December 11, 2023, 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 \$182,616 and \$180,970 at June 30, 2023 and 2022 are all due in less than one year.

4. Property, Plant and Equipment

Property, plant and equipment consist of the following:

	2023	2022	Estimated Useful Life
Buildings	\$ 13,672,430	\$ 13,672,430	50 - 20 years
Furniture and equipment	161,407	139,809	3 - 7 years
Improvements	305,217	305,217	30 - 7 years
Vehicles	34,998	34,998	5 years
	14,174,052	14,152,454	
Accumulated depreciation	(2,674,861)	(2,363,118)	
	<u>\$ 11,499,191</u>	<u>\$ 11,789,336</u>	

Common Ground High School

Notes to Financial Statements
June 30, 2023 and 2022

5. Related Party Transactions

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

Under the terms of the agreement, the City of New Haven granted New Haven Ecology Project, Inc. a license to use this site for a period of twenty-three years. The time period referenced in the agreement began on September 1, 2010 and will end August 31, 2033. The School had rent expense of \$13,000 and \$12,250 for the years ended June 30, 2023 and 2022, representing the School's allocation of rent.

In addition to occupancy costs, the School paid New Haven Ecology Project, Inc. \$324,054 and \$278,794 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, 2023 and 2022.

The School has a balance due to New Haven Ecology Project, Inc. of \$210,041 at June 30, 2023 and balance due from New Haven Ecology Project, Inc. of \$36,239 at June 30, 2022.

7. Contingency

During the 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:

	<u>2023</u>	<u>2022</u>
Property, plant and equipment	\$ 11,499,191	\$ 11,789,336
General	<u>(518,568)</u>	<u>(412,446)</u>
	<u>\$ 10,980,623</u>	<u>\$ 11,376,890</u>

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

	<u>2023</u>	<u>2022</u>
Specific purpose:		
Modifications to School Curriculum	\$ 61,116	\$ 61,116
Title III	1,634	-
Specific expenses	-	33,128
Passage of time:		
Charter School Operations	<u>300,000</u>	<u>350,000</u>
	<u>\$ 362,750</u>	<u>\$ 444,244</u>

Common Ground High School

Notes to Financial Statements
June 30, 2023 and 2022

8. Net Assets (*continued*)

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 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Modifications to School Curriculum	\$ 33,128	\$ -
Title III	-	1,339
Charter School Operations	<u>350,000</u>	<u>350,000</u>
	<u>\$ 383,128</u>	<u>\$ 351,339</u>

9. Economic Dependency

The School received approximately 75% of its support from State and Federal grants for the years ended June 30, 2023 and 2022.

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>2023</u>	<u>2022</u>
Cash	\$ 253,063	\$ 332,510
Accounts and grants receivable	182,616	180,970
Due from New Haven Ecology Project, Inc.	<u>-</u>	<u>36,239</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 435,679</u>	<u>\$ 549,719</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, 2023

Common Ground High School

Schedule of Expenditures of Federal Awards Year Ended June 30, 2023

Federal Grantor/Pass-through Grantor/ Program Title or Cluster Title	Federal Assistance Listing Number	Pass- Through Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Pass through program from the State of Connecticut				
Education Department				
Child Nutrition Cluster				
School Breakfast Program (SBP)	10.553	00268	\$ -	\$ 28,956
National School Lunch Program (NSLP)	10.555	00268	-	100,079
COVID-19 Allocation of Supply Chain Assistance Fund	10.555	00268	-	15,478
Total Child Nutrition Cluster			-	144,513
COVID-19 State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Cost Grant	10.649	00268	-	628
Total U.S. Department of Agriculture			-	145,141
U.S. Department of Education				
Pass through program from the State of Connecticut				
Education Department				
COVID-19 Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund ARP				
Voice4Change	84.425U	00268	-	15,836
After School Enhancement Grant	84.425U	00268	58,950	58,950
American Rescue Plan - Elementary and Secondary School Emergency Relief Funds				
American Rescue Plan - After School Enhancement Grant	84.425U	00268	-	321,993
American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth	84.425W	00268	-	1,952
Total COVID-19 American Rescue Plan - Elementary Relief Funds			58,950	643,228
Title I Grants to Local Education Agencies (LEAs) Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.010	00268	-	131,287
Student Support and Academic Enrichment Program	84.367	00268	-	11,659
	84.424	00268	-	10,000
Total U.S. Department of Education			58,950	796,174
Total Expenditures of Federal Awards			\$ 58,950	\$ 941,315

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, 2023

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, 2023. 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, 2023 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 11, 2023.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 through 2023-003 that we considered to be significant deficiencies.

Report on Compliance and Other Matters

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

The School's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the School's response to the findings 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 11, 2023



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, 2023. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs - federal.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

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.

Board of Directors
Common Ground High School
Page 3

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 11, 2023

Common Ground High School

Schedule of Findings and Questioned Costs - Federal
Year Ended June 30, 2023

Section I - Summary of Auditors' Results

Financial Statements

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

Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over federal major programs:

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

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

Unmodified

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

_____ yes x no

Identification of major federal programs:

Federal Assistance Listing Number	Name of Federal Program or Cluster
84.425U	COVID-19 Elementary and Secondary School Emergency Fund American Rescue Plan
84.425W	COVID-19 Elementary and Secondary School Emergency Relief Homeless Children and Youth

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

\$750,000

Auditee qualified as a low risk auditee?

_____ yes x no

Common Ground High School

Schedule of Findings and Questioned Costs - Federal (*continued*)
Year Ended June 30, 2023

Section II - Financial Statement Findings:

2023-001 Payroll

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

Criteria: Internal controls should be in place that provides for a review of employee pay rates.

Effect: Discovery of the error required reimbursement by the employee and adjustment of payroll tax returns.

Recommendation: Procedures should be implemented to ensure proper review and approval of employee pay rates.

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

2023-002 Cash

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

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

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

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

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

2023-003 Accounts Payable

Condition: Duplicate payments were made on vendor invoices.

Criteria: Internal controls should be in place to ensure invoices are paid once.

Effect: Submitted invoices may be paid more than once.

Recommendation: Procedures should be implemented to ensure once an invoice is paid it is noted as such to avoid duplicate payments.

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

Common Ground High School

Schedule of Findings and Questioned Costs - Federal (*continued*)
Year Ended June 30, 2023

Section III - Federal Award Findings and Questioned Costs:

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

Common Ground High School

Schedule of Expenditures of State Financial Assistance Year Ended June 30, 2023

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	\$ -	\$ 2,759,912
Health Food Initiative	11000-SDE64000-16212	-	1,872
State School Breakfast	11000-SDE64000-17046	-	2,662
Children Nutrition State Match Grant	11000-SDE64000-16211	-	985
Talent Development - TEAM	11000-12552-84131-2022	-	828
Total State Financial Assistance		<u>\$ -</u>	<u>\$ 2,766,259</u>

Common Ground High School

Notes to Schedule of Expenditures of State Financial Assistance Year Ended June 30, 2023

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, 2023. 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, 2023. The School's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs - state.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2023.

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 2023-004. Our opinion on each major state program is not modified with respect to this matter. *Government Auditing Standards* requires the auditor to perform limited procedures on the School's response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and questioned costs - State. The School's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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

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

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

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

PKF O'Connor Davies, LLP

Shelton, Connecticut
December 11, 2023

Common Ground High School

Schedule of State Findings and Questioned Costs - State
Year Ended June 30, 2023

I. Summary of auditors' results

Financial Statements

Type of auditors' opinion issued: 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> Department of Education	<u>State Core – CT Number</u>	<u>State Expenditures</u>
Charter Schools	11000-SDE64000-16119	<u>\$2,759,912</u>

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

Common Ground High School

Schedule of State Findings and Questioned Costs – State *(continued)*
Year Ended June 30, 2023

II. Financial Statement Findings

2023-001 Payroll

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

Criteria: Internal controls should be in place that provides for a review of employee pay rates.

Effect: Discovery of the error required reimbursement by the employee and adjustment of payroll tax returns.

Recommendation: Procedures should be implemented to ensure proper review and approval of employee pay rates.

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

2023-002 Cash

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

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

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

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

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

2023-003 Accounts Payable

Condition: Duplicate payments were made on vendor invoices.

Criteria: Internal controls should be in place to ensure invoices are paid once.

Common Ground High School

Schedule of State Findings and Questioned Costs – State (*continued*)
Year Ended June 30, 2023

II. Financial Statement Findings

Effect: Submitted invoices may be paid more than once.

Recommendation: Procedures should be implemented to ensure once an invoice is paid it is noted as such to avoid duplicate payments.

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

III. State Financial Assistance Findings and Questioned Costs

2023-004 Non-Certified Personnel

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

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

Condition: During fiscal 2023, the School had 3 employees without a proper certification credentials.

Context: 3 teachers out of 43 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

Common Ground High School

Schedule of Findings and Questioned Costs – State (*continued*)
Year Ended June 30, 2023

IV. Prior Year Findings

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

Status: Condition still exists, See finding 2023-004.



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

December 5, 2023

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

1. Description of Finding 2023-001 Payroll: During the fiscal year 2022-2023, the School changed payroll providers. In the process of transferring payroll information, one employee's salary was entered incorrectly in the new system.. For six months the employee was overpaid. Once the error of overpayment was discovered the employee reimbursed us, and adjustments were made to payroll tax returns.

Statement of Concurrence or Nonconcurrence: The organization agrees with the finding.

Corrective Action: Since this error was found and fixed the business office has worked with the Executive Director and Operations Manager to create a salary review and process document to assure that all employees pay rates and salaries are correct. They have been reviewed in ADP by the Director of Business and Administration as well as the Manager of Business and Administration. Salaries are now reviewed every pay period as part of the regular payroll process.

Name of Contact Person: Elena Augusewicz, Manager of Business & Administration, (203) 389-4333 x1286, elena.augusewicz@nhcp.com.

Projected Completion Date: September 30, 2023
2. Description of Finding 2023-002 Cash: The reconciled cash balance is not compared to the cash balance as reported in the general ledger.

Statement of Concurrence or Nonconcurrence: The organization agrees with the finding.

Corrective Action: The Business Office will follow this procedure each month when the bank accounts are reconciled: Once the bank accounts have been reconciled for the month, confirm that the Register Balance on the Reconciliation Summary amount of agrees to the bank account balance on the Balance Sheet and the bank account balance on the General Ledger.

Name of Contact Person: Elena Augusewicz, Manager of Business & Administration, (203) 389-4333 x1286, elena.augusewicz@nhcp.com.

Projected Completion Date: September 30, 2023
3. Description of Finding 2023-003 Accounts Payables: Duplicate payments were made on vendor invoices.

Statement of Concurrence or Nonconcurrence: The organization agrees with the finding, but names the following mitigating factors: There was only one instance of a duplicate invoice being paid, which was caught as part of our internal review process.

Correction Action: The Executive Director and the Director of Business review all outgoing payments to vendors in Bill.com. Bill.com will alert users of duplicate invoice numbers. The Profit and Loss review and budget reconciliation process are also critical to catching any future human errors.

Name of Contact Person: Elena Augusewicz, Manager of Business & Administration, (203) 389-4333 x1286, elena.augusewicz@nhep.com.

Projected Completion Date: September 30, 2023

4. Finding 2023-004 Non-Certified Personnel: During the 2022-2023 school year, 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 them was only employed for less than a month - she was in the process of renewing her certification when she was terminated for an unrelated issue regarding her background check.

The two other teachers are also reflected as follows in our annual report:

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 2022-2023 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. At 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, he was not able to submit his transcripts to SDE during the 2022-2023 school year. He has taken other steps to certification (taking and passing the content area Praxis). He is now working with another approved transcript evaluations agency to get his transcripts validated.

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

Name of Contact Person: Beverly Greene, Director of Operations, Executive Director, (203) 389-4333 x1308, bey.greene@nhep.com.

Projected Completion Date: June 30, 2023

5. Prior Year Finding 2022-001 Non-Certified Personnel: 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: Hiring and retaining highly qualified, effective educators is a priority at Common Ground and we take our accountability obligations very seriously. Hiring certified teachers in high needs subject areas like Special Education, Math and ELA remains a challenge and we made some exceptions last year that resulted in partial year certification lapses for some educators. None of the teachers referenced above continue to teach at Common Ground. So although new certification challenges have arisen, these have been resolved

Name of Contact Person: Beverly Greene, Director of Operations, Executive Director, (203) 389-4333 x1308. bev.greene@nhcp.com.

Projected Completion Date: June 30, 2022

If the Office of Policy and Management and/or Oversight Agency has questions regarding this plan, please contact Monica Maccera Filppu at 203-389-4333, x1216 or by email at Monica.MacceraFilppu@nhcp.com

Sincerely yours,



Monica Maccera Filppu

Executive Director

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

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



Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

CLIENT'S COPY



MAY 9, 2024

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 2022 EXEMPT ORGANIZATION RETURN,
AS FOLLOWS...

2022 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,

JENNIFER BULL

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

JUNE 30, 2023

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, 2024.

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning JUL 1, 2022, and ending JUN 30, 2023

2022

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
INTERIM 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 <u>7,249,358.</u>
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 2022 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 2022 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 2022 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.

13341103218

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 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 **05/09/24**

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** (2022)

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

Department of the Treasury
Internal Revenue Service

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

Electronic filing (e-file). You can electronically file Form 8868 to request 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	Name of exempt organization or other filer, see instructions. NEW HAVEN ECOLOGY PROJECT, INC.	Taxpayer identification number (TIN) 22-3171185
File by the due date for filing your return. See instructions.	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		

ELENA AUGUSEWICZ

- 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, 2024**, 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, 2022**, and ending **JUN 30, 2023**.

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.

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

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.

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> 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) Room/suite 358 SPRINGSIDE AVENUE City or town, state or province, country, and ZIP or foreign postal code NEW HAVEN, CT 06515 F Name and address of principal officer: KAREN JENKENS SAME AS C ABOVE	D Employer identification number 22-3171185 E Telephone number 203-389-4333 G Gross receipts \$ 7,279,059. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.COMMONGROUNDCT.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1991 M State of legal domicile: CT

Part I Summary

	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.			
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	14	
	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 2022 (Part V, line 2a)	5	241	
	6 Total number of volunteers (estimate if necessary)	6	450	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.	
	b 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 5,145,199.	Current Year 5,216,511.
9 Program service revenue (Part VIII, line 2g)		1,463,662.	1,905,181.	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		131.	7,347.	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		126,098.	120,319.	
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		6,735,090.	7,249,358.	
Expenses		13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	109,067.
		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)	5,446,214.	5,620,942.	
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.	
	b Total fundraising expenses (Part IX, column (D), line 25) 309,130.			
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,876,249.	1,730,075.	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,322,463.	7,460,084.	
19 Revenue less expenses. Subtract line 18 from line 12	-587,373.	-210,726.		
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 13,646,916.	End of Year 13,620,663.	
	21 Total liabilities (Part X, line 26)	1,026,654.	1,227,012.	
	22 Net assets or fund balances. Subtract line 21 from line 20	12,620,262.	12,393,651.	

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 KAREN JENKENS, INTERIM EXECUTIVE DIRECTOR Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name JENNIFER BULL	Preparer's signature JENNIFER BULL
	Firm's name PKF O'CONNOR DAVIES ADVISORY, LLC	Date 05/09/24
	Firm's address ONE CORPORATE DRIVE, SUITE 725 SHELTON, CT 06484-6241	Check if self-employed <input type="checkbox"/> PTIN P00448361
		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

Part III Statement of Program Service Accomplishments

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

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

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 5,176,784. including grants of \$ 109,067.) (Revenue \$ 1,695,896.) COMMON GROUND HIGH SCHOOL IS THE NATION'S LONGEST RUNNING ENVIRONMENTAL CHARTER SCHOOL, CREATING THE NEXT GENERATION OF SUCCESSFUL COLLEGE STUDENTS AND POWERFUL COMMUNITY AND ENVIRONMENTAL LEADERS.

4b (Code:) (Expenses \$ 498,264. including grants of \$ 0.) (Revenue \$ 209,285.) THE ORGANIZATION PRESENTS AFTER SCHOOL PROGRAMS FOR LOCAL STUDENTS, FARMING AND EDUCATION PROGRAMS FOR LOCAL YOUTH, WORK SKILLS TRAINING AND ASSISTANCE PROGRAMS, AND OPERATES A COMMUNITY PARK. ALL ARE PRESENTED IN AN ECOLOGICAL FRAMEWORK.

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

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

4e Total program service expenses 5,675,048.

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)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? 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? <i>If "Yes," complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i>		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? <i>If "Yes," complete Schedule C, Part III</i>		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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>		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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I.</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? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		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? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Yes, No. Rows 22-38 detailing various organizational requirements and compliance checks.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No response columns. Includes questions 2a through 17 regarding employee counts, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 14		
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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
12c			
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
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
ELENA AUGUSEWICZ - 203-389-4333
358 SPRINGSIDE AVENUE, NEW HAVEN, CT 06515

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CHERRY PACQUETTE-EMMANUEL SCHOOL DIRECTOR	40.00					X	116,682.	0.	28,553.	
(2) MONICA MACCERA FILPPU EXECUTIVE DIRECTOR	40.00			X			122,631.	0.	17,807.	
(3) JENNIFER BURKE DIRECTOR	2.00	X					20,646.	0.	0.	
(4) ALEXIS SMITH CO-CHAIR	3.00	X		X			0.	0.	0.	
(5) ROBERT PARKER CO-CHAIR	3.00	X		X			0.	0.	0.	
(6) BETH KLINGHER 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) JEFF CARTER DIRECTOR	2.00	X					0.	0.	0.	
(10) PATIENCE CHRISTOPHER DIRECTOR	2.00	X					0.	0.	0.	
(11) GIOIA CONNELL DIRECTOR	2.00	X					0.	0.	0.	
(12) PETER LUDWIG DIRECTOR	2.00	X					0.	0.	0.	
(13) CHARLES J. NEGARO DIRECTOR	2.00	X					0.	0.	0.	
(14) CARLY OSBORNE DIRECTOR	2.00	X					0.	0.	0.	
(15) ABIGAIL ROTH DIRECTOR	2.00	X					0.	0.	0.	
(16) ERROL SAUNDERS II DIRECTOR	2.00	X					0.	0.	0.	
(17) MICHELLE SEPULVEDA DIRECTOR	2.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							259,959.	0.	46,360.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							259,959.	0.	46,360.	

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

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c	15,500.				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	4,011,560.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,189,451.				
	g	Noncash contributions included in lines 1a-1f	1g	\$				
	h	Total. Add lines 1a-1f		5,216,511.				
	Program Service Revenue	2 a	PROGRAM FEES	Business Code	611600	770,431.	770,431.	
b		SUMMER CAMP	Business Code	611600	511,479.	511,479.		
c		SPECIAL EDUCATION FEES	Business Code	611710	413,986.	413,986.		
d		SCHOOLYARDS PROGRAMS	Business Code	611600	209,285.	209,285.		
e								
f		All other program service revenue						
g		Total. Add lines 2a-2f			1,905,181.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			7,347.		7,347.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	(i) Real					
			(ii) Personal					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c					
	d	Net rental income or (loss)						
	7 a	Gross amount from sales of assets other than inventory	(i) Securities					
			(ii) Other					
	b	Less: cost or other basis and sales expenses	7b					
c	Gain or (loss)	7c						
d	Net gain or (loss)							
8 a	Gross income from fundraising events (not including \$ 15,500. of contributions reported on line 1c). See Part IV, line 18							
		8a	75,890.					
		8b	13,291.					
c	Net income or (loss) from fundraising events			62,599.		62,599.		
9 a	Gross income from gaming activities. See Part IV, line 19							
		9a						
		9b						
c	Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances							
		10a	57,365.					
		10b	16,410.					
c	Net income or (loss) from sales of inventory			40,955.		40,955.		
Miscellaneous Revenue	11 a	STUDENT ACTIVITIES	Business Code	900099	10,216.		10,216.	
	b	EQUIPMENT FEES	Business Code	900099	6,549.		6,549.	
	c							
	d	All other revenue						
	e	Total. Add lines 11a-11d			16,765.			
12	Total revenue. See instructions			7,249,358.	1,905,181.	0.	127,666.	

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	109,067.	109,067.		
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	207,343.	157,581.	39,395.	10,367.
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	4,465,232.	3,393,577.	848,394.	223,261.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	629,553.	478,460.	119,615.	31,478.
10 Payroll taxes	318,814.	190,350.	115,941.	12,523.
11 Fees for services (nonemployees):				
a Management				
b Legal	129,094.	122,639.	6,455.	
c Accounting	34,730.	32,993.	1,737.	
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.)	349,849.	323,648.	23,282.	2,919.
12 Advertising and promotion	13,974.	12,082.	1,019.	873.
13 Office expenses	281,493.	104,935.	158,723.	17,835.
14 Information technology	83,910.	72,551.	6,116.	5,243.
15 Royalties				
16 Occupancy	110,245.	81,475.	28,770.	
17 Travel	11,556.	3,980.	6,762.	814.
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	360,709.	328,245.	32,464.	
23 Insurance	70,048.		70,048.	
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 FOOD SERVICES	150,004.	149,137.	467.	400.
b REPAIRS & MAINTENANCE	85,847.	85,847.		
c STUDENT ACTIVITIES	23,517.	23,517.		
d INSTRUCTIONAL EXPENSES	12,095.	1,624.	9,580.	891.
e All other expenses	13,004.	3,340.	7,138.	2,526.
25 Total functional expenses. Add lines 1 through 24e	7,460,084.	5,675,048.	1,475,906.	309,130.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	436,080.	1	149,637.
	2 Savings and temporary cash investments	456,337.	2	941,610.
	3 Pledges and grants receivable, net	313,373.	3	195,101.
	4 Accounts receivable, net	197,471.	4	113,216.
	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	9,064.	9	21,919.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 15,515,423.		
	b Less: accumulated depreciation	10b 3,598,703.	12,223,331.	10c 11,916,720.
	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	11,260.	15	282,460.
16 Total assets. Add lines 1 through 15 (must equal line 33)	13,646,916.	16	13,620,663.	
Liabilities	17 Accounts payable and accrued expenses	577,883.	17	446,079.
	18 Grants payable		18	
	19 Deferred revenue	448,771.	19	494,713.
	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	0.	25	286,220.
	26 Total liabilities. Add lines 17 through 25	1,026,654.	26	1,227,012.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	12,129,813.	27	11,952,690.
	28 Net assets with donor restrictions	490,449.	28	440,961.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	12,620,262.	32	12,393,651.
	33 Total liabilities and net assets/fund balances	13,646,916.	33	13,620,663.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,249,358.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,460,084.
3	Revenue less expenses. Subtract line 2 from line 1	3	-210,726.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	12,620,262.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	-15,885.
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	12,393,651.

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis 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?
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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- 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

	Yes	No
2a		X
2b	X	
2c		X
3a	X	
3b	X	

Form 990 (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization NEW HAVEN ECOLOGY PROJECT, INC.	Employer identification number 22-3171185
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (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).

(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 2022 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2022. 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 - 2021. 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 - 2022. 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 - 2021. 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"/>

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. 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 - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

	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?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
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? <i>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.</i>		
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? <i>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.</i>		
1		
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)? <i>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).</i>		
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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> 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.			
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? <i>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.</i>	Yes	No	
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? <i>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.</i>			
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? <i>If "Yes" or "No" provide details in Part VI.</i>			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
2a			
2b			
3a			
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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 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-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, 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 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

Schedule A (Form 990) 2022

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.)

Horizontal lines for supplemental information.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

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

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

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 2006), and questions about monitoring, expenses, and reporting requirements.

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

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

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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:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? _____ | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		14,703,347.	3,065,350.	11,637,997.
c Leasehold improvements		475,242.	240,212.	235,030.
d Equipment		301,836.	258,143.	43,693.
e Other		34,998.	34,998.	0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				11,916,720.

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) DEFERRED RENT	7,942.
(3) OPERATING LEASE LIABILITY	278,278.
(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 ...

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

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

1	Total revenue, gains, and other support per audited financial statements		1	7,279,059.
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	29,701.	
e	Add lines 2a through 2d	2e		29,701.
3	Subtract line 2e from line 1	3		7,249,358.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		7,249,358.

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	7,505,670.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	15,885.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	29,701.	
e	Add lines 2a through 2d	2e		45,586.
3	Subtract line 2e from line 1	3		7,460,084.
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		7,460,084.

Part XIII Supplemental Information.

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

PART X, LINE 2:

NHEP RECOGNIZES THE EFFECT OF INCOME TAX POSITIONS ONLY IF THOSE POSITIONS ARE MORE LIKELY THAN NOT TO BE SUSTAINED. MANAGEMENT HAS DETERMINED THAT NHEP HAD NO UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE FINANCIAL STATEMENT RECOGNITION OR DISCLOSURE. NHEP IS NO LONGER SUBJECT TO EXAMINATIONS BY THE APPLICABLE TAXING JURISDICTIONS FOR YEARS PRIOR TO 2020.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

EVENT EXPENSES	13,291.
COGS EXPENSES RECLASSIFIED TO REVENUE	16,410.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	29,701.

Part XIII Supplemental Information (continued)

PART XII, LINE 2D - OTHER ADJUSTMENTS:

EVENT EXPENSES 13,291.

COGS INCLUDED IN REVENUE 16,410.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 29,701.

Multiple horizontal lines for additional entries.

SCHEDULE E
(Form 990)

Schools

OMB No. 1545-0047

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

2022

Department of the Treasury
Internal Revenue Service

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

Open 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?	X	
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?	X	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	X	
AS A PUBLIC SCHOOL, SUBJECT TO OPEN ENROLLMENT, THE CHARTER SCHOOL IS NOT SUBJECT TO THE SPECIFIC GUIDELINES SET FORTH IN REV. PROC. 75-50 AND AS MODIFIED BY REV. PROC. 2020-23.		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? ..		X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
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?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
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?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II	X	

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Schedule E (Form 990) 2022

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

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

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

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	33,811.	57,579.	91,390.
	2	Less: Contributions	15,500.		15,500.
	3	Gross income (line 1 minus line 2)	18,311.	57,579.	75,890.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs		2,231.	2,231.
	7	Food and beverages	254.	1,727.	1,981.
	8	Entertainment		1,200.	1,200.
	9	Other direct expenses	721.	7,158.	7,879.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				62,599.

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				
Direct Expenses	2	Cash prizes				
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

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

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

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2022

Open to Public
Inspection

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

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance

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

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

Schedule I (Form 990) 2022

**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

2022

Open to Public
Inspection

Name of the organization

NEW HAVEN ECOLOGY PROJECT, INC.

Employer identification number

22-3171185

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

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

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

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

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

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

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

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

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

Schedule O (Form 990) 2022

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

FORM 990, PART VI, SECTION B, LINE 15:
BOARD OF DIRECTORS ARE RESPONSIBLE FOR APPROVING THE EXECUTIVE DIRECTOR'S SALARY. BOARD OF DIRECTORS REVIEW ALL COMPENSATION FOR THE ORGANIZATION.

FORM 990, PART VI, SECTION C, LINE 19:
THE ORGANIZATION MAKES ITS FORM 990 AVAILABLE FOR PUBLIC INSPECTION AS REQUIRED UNDER SECTION 6104 OF THE INTERNAL REVENUE CODE. IN ADDITION, THE FINANCIAL STATEMENTS, CONFLICT OF INTEREST POLICY, ARTICLES OF INCORPORATION AND BY-LAWS ARE ALSO AVAILABLE UPON WRITTEN REQUEST.