APPENDIX A: 2025-26 CHARTER SCHOOL ANNUAL REPORT

PART 1: SCHOOL INFORMATION AND EXECUTIVE SUMMARY	
Name of Charter School:	Year School Opened:
Highville Charter School	1998
Street Address:	City/Zip Code:
1 Science Park	New Haven, CT 06511
School Director:	School Director Contact Information:
Che Dawson	cdawson@highvillecharter.com/203 287-0528
Grades Authorized to Serve in 2025-2026:	Charter Term:
PK-12	2025-2029

School Performance Best Practices

1. In 250 words or less, what best practices are employed by the school that have contributed significantly to the academic success of students?

Highville Charter School continues to build success via three interconnected best practices:
- high-quality instruction,
- comprehensive social-emotional support, and
- positive school culture.

To ensure high-quality instruction, Highville invested in teacher development through a week-long summer training program and ongoing professional learning every other Friday. Teachers are supported with strong curriculum resources and held to high instructional standards that promote rigorous and engaging learning. Students who need additional support receive targeted interventions, including K-8 academic intervention services, after-school tutoring in ELA and mathematics, summer learning opportunities, and high school credit recovery programs.

Highville recognizes that students learn best when their social-emotional needs are addressed. Four school counselors provided individual and group counseling services for all students, while partnerships with outside mental health professionals helped connect families with additional support when needed. The school also reinforced positive behaviors through recognition programs that encourage students to develop strong habits and decision-making skills.

A strong school culture further supports academic achievement. Consistent expectations, accountability, and positive behavior incentives created a safe and supportive learning environment. Staff members were trained to implement schoolwide expectations consistently, helping students experience stability throughout the day. Students regularly reported feeling safe, respected, and heard. Highville also prioritized attendance through family communication, recognition programs, and proactive interventions, resulting in reduced chronic absenteeism and increased student engagement.

1. What is the school intending to improve through its best practices? Highville's best practices are designed to improve academic performance, graduation readiness, student behavior, social-emotional health, and the overall school climate to help students succeed both academically and socially
2. How does the school provide evidence that the best practices are yielding an improvement? Highville provides evidence of improvement by pointing to measurable student outcomes and observable school climate results linked to its best practices.

Next Generation Accountability, 2024-25 – Highville Charter School (Grades: PK-12)
School Category: 3

CONNECTICUT

Indicator	Index/Rate	Target	Points Earned	Max Points	% Points Earned	State % Points Earned
1a. ELA Performance Index - All Students	55.2	75	36.8	50	**73.6**	**86.3**
1b. ELA Performance Index - High Needs Students	54.2	75	36.1	50	**72.3**	**73.2**
1c. Math Performance Index - All Students	48.9	75	32.6	50	**65.2**	**81.5**
1d. Math Performance Index - High Needs Students	47.2	75	31.5	50	**62.9**	**67.5**
1e. Science Performance Index - All Students	47.1	75	31.4	50	**62.8**	**83.5**
1f. Science Performance Index - High Needs Students	46.4	75	30.9	50	**61.9**	**69.5**
2a. ELA Academic Growth - All Students	59.8%	100%	59.8	100	**59.8**	**60.6**
2b. ELA Academic Growth - High Needs Students	59.1%	100%	59.1	100	**59.1**	**55.7**
2c. Math Academic Growth - All Students	57.9%	100%	57.9	100	**57.9**	**62.3**
2d. Math Academic Growth - High Needs Students	56.3%	100%	56.3	100	**56.3**	**55.9**
2e. Progress Toward English Proficiency - Literacy	.	100%	.	.	**.**	**58.7**
2f. Progress Toward English Proficiency - Oral	.	100%	.	.	**.**	**55.7**
4a. Chronic Absenteeism - All Students	23.6%	<=5%	12.9	50	**25.8**	**51.3**
4b. Chronic Absenteeism - High Needs Students	25.5%	<=5%	9.0	50	**18.0**	**20.8**
5. Preparation for CCR - Percent Taking Courses	95.7%	75%	50.0	50	**100.0**	**100.0**
6. Preparation for CCR - Percent Passing Exams	21.7%	75%	14.5	50	**29.0**	**62.9**
7. On-track to High School Graduation	90.2%	94%	48.0	50	**96.0**	**91.4**
8. 4-year Graduation: All Students (2024 Cohort)	.	94%	.	.	**.**	**94.6**
9. 6-year Graduation: High Needs Students (2022 Cohort)	.	94%	.	.	**.**	**92.9**
10. Postsecondary Entrance (Graduating Class 2024)	.	75%	.	.	**.**	**89.3**
11. Physical Fitness (estimated participation rate = 91.7%)	51.8%	75%	34.5	50	**69.1**	**65.4**
12. Arts Access	83.6%	60%	50.0	50	**100.0**	**91.9**
Accountability Index	.		651.5	1050	**62.0**	**71.8**

Gap Indicators

Indicator	Non-High Needs Rate	High Needs Rate	Size of Gap	State Gap Mean +1 Standard Deviation	Is Gap an Outlier?
ELA Performance Index Gap	59.4	54.2	5.2	16.9	**N**
Math Performance Index Gap	55.8	47.2	8.6	18.4	**N**
Science Performance Index Gap	.	46.4	.	18.2	
Graduation Rate Gap (2022 Cohort)	.	.	.	.	

If the Non-High Needs Rate exceeds the ultimate target (75 for Performance Index and 94% for Graduation Rate), the ultimate target is used for gap calculations.
If the size of the gap exceeds the state mean gap plus one standard deviation, the gap is an outlier.

Assessment Participation Rates

Indicator	Participation Rate (%)
ELA - All Students	99.6
ELA - High Needs Students	99.5
Math - All Students	99.6
Math - High Needs Students	99.5
Science - All Students	98.9
Science - High Needs Students	98.6

Minimum participation standard is 95%.

SECTION 1: SCHOOL PERFORMANCE

1. **School Goals:** State the school's mission/vision or value statement. Provide the school's mission-specific, measurable goals. Describe your signature approach to family engagement and community outreach that has successfully diversified your student population and ensured meaningful inclusion of underrepresented groups. Describe your efforts to address and improve chronic absenteeism. Describe school progress toward these goals and analyze the effects of providing data as appropriate.

MISSION STATEMENT

WHO WE ARE:

Highville Charter School is a close-knit, community-rooted, and culturally affirming PreK-12 charter school that offers small classrooms, caring and healthy relationships, data-driven curriculum and programming focused on whole child social, emotional, and academic growth.

WHAT WE DO:

We educate through a Black and Brown lens that values and celebrates our students, staff, and communities as we seek to prepare and empower students to become self-driven, effective critical thinkers who solve real-world problems and advocate for themselves and their communities.

HOW WE DO IT:

We equip students in and outside of the classroom by providing them with opportunities to build social, emotional, and advocacy skills, practice a growth mindset, engage in rigorous academics, plan for college and/or career, form healthy habits, expand cultural awareness, develop leadership, and deepen worldviews through experiential learning.

Goal Statement	Evidence of Progress Toward Target Goals
Based on the ESSA Milestones, aimed towards 68.8% proficiency in ELA and 67.5% proficiency in Math by the end of the 25-26 school year for all grade levels.	Highville Charter School is making progress toward its ESSA targets of 68.8% proficiency in ELA and 67.5% proficiency in Mathematics. This is evident via the state assessment results, benchmark assessments, student growth data, attendance rates, and intervention outcomes. While our assessment proficiency scores are growing, current state assessment data indicate there is still a gap in between our ELA and Math proficiency rates and our proficiency goals.
Chronic absenteeism rate will drop below 15%	While our efforts and communication regarding chronic absenteeism improved, they did not yield a lower rate. Contacting family every 10 days built an insensitivity to the issue. We will spread out the communication, while making it more intense. Rather than a letter every 10 days, meetings once per month may send a stronger message regarding its importance. Our plan is that the implementation of small advisory groups, charged with monitoring and incentivizing class attendance will keep chronic absenteeism under 5%

2. **School Performance:** Summarize the key practices and strategies that have contributed to student achievement, as measured by the Next Generation Accountability Index. Identify the achievement indicators that remain areas for continuous improvement based on the school's performance on the Next Generation Accountability Index.

Highville Charter School's student achievement is supported by a comprehensive approach that prioritizes rigorous instruction, targeted interventions, social-emotional supports, and a positive school culture. Teachers participate in ongoing professional development and deliver standards-based instruction supported by strong curriculum resources. Students receive additional academic support through interventions, after-school tutoring, summer learning opportunities, credit recovery programs, and accelerated coursework for advanced learners.

The school's investment in social-emotional learning is equally important. School counselors provide individual and group support, while positive behavior recognition systems reinforce student engagement and responsibility. Consistent schoolwide expectations and strong relationships help create an environment where students feel safe, respected, and supported.

These practices have contributed to strengths in indicators related to academic achievement, student growth, graduation readiness, and overall school engagement. In addition, focused attendance initiatives, including family outreach, incentives, and monitoring systems, have helped reduce chronic absenteeism.
Based on the Next Generation Accountability Index framework, areas for continuous improvement include sustaining gains in academic achievement and growth, further reducing chronic absenteeism, increasing postsecondary preparation and readiness opportunities, and ensuring all student groups continue to demonstrate strong outcomes. Continued attention to attendance, college and career readiness, and closing achievement gaps among high-needs students will support ongoing improvement across accountability indicators.

SECTION 2: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT	
1. Financial Documents: As required by C.G.S. § 10-66cc(b)(2) and 10-66pp, the charter school, and if applicable, the charter school management organization of the state or local charter school, (1) shall submit FY 2024-2025 certified audit statements, including the statement of activities showing all revenues from public and private sources, expenditures, and net operating gain/loss, balance sheet and statement of cash flows; (2) the charter school and if applicable, the charter school management organization of the state or local charter school, shall submit a complete copy of the most recently completed Internal Revenue Service form 990, including all parts and schedules, **other than Schedule B** of such form; (3) provide the FY 2025-2026 budget; and (4) provide a FY 2026-2027 board-approved budget.	
2. Financial Condition: Provide the following financial data for FY 2024-2025	
Total margin (net income/total revenue):	**.03**
Debt to asset ratio (total liabilities/total assets):	**.81**
Debt service coverage ratio (net income + depreciation + interest expense)/ (annual principal + interest, and lease payments):	**.34**
Current asset ratio (current assets/current liabilities):	**2.03**
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	**106**
Cash flow (change in cash balance):	**(546,993)**

3. Governing Board: Consistent with C.G.S. § 10-66bb(d)(3)(A), provide the information below for all governing board members. The governing board should include teachers, parents, guardians of students enrolled in the school, and the chairperson of the local or regional board of education of the town in which the charter school is located and which has jurisdiction over a school that resembles the approximate grade configuration of the charter school, or the designee of such chairperson, provided such designee is a member of the board of education or the superintendent of schools for the school district, or the superintendent's designee.

Name:	Occupation:	Board Role/Term:	Mailing/Email:	Background Check:
Tera Rucker	Social Worker Supervisor, State of CT DCF	Chair/2028	trucker@highvillecharter.com	☒ Yes ☐ No
Linda Baylor	COO, CT VIP	Vice Chairperson/2028	lbaylor@highvillecharter.com	☒ Yes ☐ No
Danielle Williams	SPED Teacher, City of Bridgeport	Director/2028	dwilliams@highvillecharter.com	☒ Yes ☐ No
Michael Gormany	Finance Director, City of West Haven	Treasurer/2028	mgormany@highvillecharter.com	☒ Yes ☐ No
Marva Johnson Bennet	CARE Center Manager, Yale School of Medicine	Director/2028	mjohnsonbennet@highvillecharter.com	☒ Yes ☐ No
Dr. Ninani Kombo, MD	Ophthalmologist, Yale Medicine	Director/2027	nkombo@highvillecharter.com	☒ Yes ☐ No
Ato David	Senior Engineer, ABB ELIS/GE Power	Secretary/2027	adavid@highvillecharter.com	☒ Yes ☐ No
Jessica Rizzo		Parent/2027	jlrizzo16@gmail.com	☒ Yes ☐ No
Stefanie Cervoni		Teacher/2027	scervonileng@highvillecharter.com	☒ Yes ☐ No
Furahi Achebe		Teacher/2027	fachebe@highvillecharter.com	☒ Yes ☐ No
				☐ Yes ☐ No
				☐ Yes ☐ No
				☐ Yes ☐ No
				☐ Yes ☐ No
				☐ Yes ☐ No

4. Stewardship, Governance, and Management Best Practices:

Describe your charter school's most effective organizational systems that ensure financial sustainability, operational excellence, and robust accountability.

Highville Charter School has developed strong organizational systems that support financial sustainability and accountability.

Financial Sustainability is supported through strategic budgeting, regular financial monitoring, and responsible resource allocation. School leadership and the Board of Directors {Finance Committee] review financial reports on a regular basis to monitor revenue, expenditures, cash flow, and grant compliance. Annual budgets are aligned to the school's strategic priorities and academic goals, ensuring that resources are directed toward our high-impact areas (instruction, student support services, professional development, and facilities.) Long-term, conservative fiscal practices help maintain stability and position the school to address changes in funding.

Detail your governance structures, fiscal oversight mechanisms, and management practices that have demonstrably strengthened the school's health and performance outcomes.
Highville maintains a governance model with defined roles for the Board of Directors, administrators, and staff to ensure accountability and strategic alignment.

- **Board Leadership & Training:** Tera Rucker was elected Board Chair at the end of the 2024–25 school year, following former Chair Linda Baylor's transition to Vice Chair (with three directors transitioning off the board). To support leadership continuity, Highville engaged a dedicated consultant to train
- **Governance Committee:** In spring 2025, the Governance Committee reviewed, amended, and approved the Highville Bylaws to strengthen organizational controls and streamline the recruitment of high-quality directors.

Highville maintains strict financial guidelines codified in its Business Office Procedures Manual:

- **Internal Controls:** Policies establish clear division of responsibilities, bank account reconciliation standards, petty cash distribution protocols, contract management, business insurance tracking, and asset/liability management.
- **Approval Thresholds:** Purchases over $20,000 require explicit authorization from either the Executive Director or the Board Treasurer.
- **Finance Committee:** Meets bimonthly with the Director of Business Operations, conducts an annual review of audited financial statements with an independent auditor, and leads annual budget development.
- **External Financial Partnerships:** Consulting partner Charter School Business Management (CSBM) provides specialized financial accounting, bookkeeping, and bond management support. CSBM assists in delivering quarterly reporting to bondholders, tracking the debt service coverage ratio and cash position.

Explain why these specific approaches were implemented, connecting them to your school's mission and strategic priorities. Present concrete evidence of their effectiveness using key performance indicators, audit results, operational metrics, and stakeholder feedback that demonstrate measurable improvements.

Highville's financial management systems were established to ensure that resources are consistently available to support strategic priorities, including small class sizes, academic interventions, social-emotional

services, college and career readiness programs, and professional development. Through annual budget planning, monthly financial reviews, multi-year forecasting, and Board oversight, the school is able to align expenditures with student needs while maintaining fiscal responsibility.
Evidence of effectiveness includes:

- Consistently balanced budgets and responsible management of public and grant funding.
- Clean independent audit results with no material findings or concerns.
- Successful maintenance of programs that directly support student achievement, counseling services, and enrichment opportunities.
- Stable staffing levels.

Include examples of productive partnerships with local districts that have enhanced your governance practices or operational efficiency.

Highville Charter School maintains a focused network of community partnerships that support student enrichment, leadership development, and expanded learning opportunities. While our partnership portfolio remains relatively modest, this approach reflects practical considerations related to available resources, transportation, and family accessibility. As a result, we prioritize partnerships that occur within our school building, are located within walking distance, or take place during evenings and weekends when families can participate and provide transportation support.
One of Highville's most valuable partnerships is with **Common Ground High School**. This collaboration allows students to access opportunities that benefit from a larger student population and broader peer engagement. Through this partnership, Highville students participate in shared experiences such as prom, after-school clubs and activities, and international study-abroad opportunities

Although the number of formal partnerships is limited, Highville remains committed to leveraging community resources strategically.

SECTION 3: STUDENT POPULATION

1. Enrollment and Demographic Data: Provide 2025-2026 student demographic and enrollment information.

Grades Served:	Pre-k - 12	Percentage of American Indian or Alaska Native:	.5%
Student Enrollment:	507	Percentage of Asian:	0
Percentage of students identified as EL/ML	1.5%	Percentage of Black/African American:	78.5%
Percentage of students eligible for Free/Reduced-Price Meals:	63%	Percentage of Hispanic/Latino: of any race:	20%
		Percentage of Native Hawaiian or Pacific Islander	0
Percentage of students with disabilities:	11.2%	Percentage of Two or More Races:	1%
		Percentage of White:	.2%

2025-2026 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
80	42	35	41	39	52	41	44	36	40	22	13	10	12	**507**

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

Highville Charter School is committed to attracting, enrolling, and retaining a diverse student population that reflects the diversity of the Greater New Haven community. Guided by our mission to educate through a Black and Brown lens, we provide a culturally affirming educational experience that values students' identities, promotes equity, and supports the whole child. Our approach is designed to ensure that all students, particularly students of color, students from low-income households, multilingual learners, and students with disabilities, have access to the opportunities and supports they need to thrive.

Our retention efforts is comprised of academic, social-emotional, and cultural supports. Highville invests in high-quality instruction delivered by skilled educators who provide rigorous, engaging, and culturally responsive learning experiences. Students who require additional support have access to targeted interventions, after-school tutoring, summer learning programs, and credit recovery opportunities.

Additionally, Highville provides robust social-emotional supports through four full-time school counselors who offer individual and group counseling services. Additional support is available through partnerships with community mental health professionals who help connect students and families to specialized resources when needed.

Highville's positive school culture further strengthens student engagement and retention. Clear expectations, strong relationships, restorative practices, and student recognition programs help create an environment where students feel safe, respected, and valued. School climate survey results consistently indicate that students feel heard, supported, and connected to the school community.

These strategies create a welcoming and inclusive environment that not only attracts a diverse student body but also supports students' long-term success and continued enrollment by ensuring every learner feels a sense of belonging and purpose.

3. **Waitlist Data:** Provide waitlist totals below, illustrating demand and community support for the school.	
2025-2026 Waitlist:	2026-2027 Waitlist:
242	253

4. **Student Population Best Practices:** Outline your charter school's most effective strategies for advancing educational equity through targeted recruitment, enrollment, and retention initiatives. Present specific evidence of impact through enrollment demographics, retention statistics that demonstrate measurable progress toward equity goals. Include any notable collaborations with local districts that have enhanced your ability to serve diverse learners effectively. Focus on your most innovative and impactful practices rather than attempting comprehensive coverage, keeping your response focused and within the space provided below.

- **Spanish speaking families enrollment has increased to nearly 5% over the last 5 years.**
- **Multilingual Household Engagement: As our Spanish-speaking student body expanded, family outreach and engagement efforts expanded to serve non-English primary households.**

Targeted Outreach Strategies

- Bilingual Staff Recruitment: Priority hiring of Spanish-speaking teachers, instructional aides, and administrative staff ensures direct, culturally competent communication with families.
- Community-Based Word-of-Mouth: Word-of-mouth campaigns leverage trusted parent networks to inform prospective families about enrollment opportunities, small class sizes, and holistic student supports.
- Cultural Affirmation & Programming: Schoolwide celebrations of Latin cultural events and holidays build an inclusive environment aligned directly with Highville’s mission to educate through a culturally affirming lens.

Academic & Social-Emotional Supports

- Language Accessibility: Providing translated communications and bilingual staff members lowers barriers for non-English speaking parents, allowing full participation in school events and student progress reviews.
- Whole-Child Development: Integrating targeted academic interventions with social-emotional learning ensures that new and returning students receive individualized support designed for retention and achievement.

SECTION 4: STUDENT POPULATION

1. **Legal Compliance Best Practices:** Describe your charter school's systematic approach to maintaining regulatory compliance across all operational domains. Highlight your most effective frameworks for ensuring adherence to laws governing special education services, multilingual learner supports, and protection of student and employee rights. Detail specific compliance mechanisms—including policy development processes, staff training programs, and internal monitoring systems—that have proven especially successful in your school context. Present relevant compliance metrics, audit outcomes, and stakeholder feedback demonstrating your commitment to legal obligations and ethical practices. Include examples of productive collaborations with local districts that have enhanced your compliance efforts through resource sharing, professional development, or coordinated service delivery. Focus on distinctive practices rather than exhaustive documentation, prioritizing evidence-based insights within the 250-word limit.

Highville Charter School's leadership team—comprising the Executive Director, Director of Business Operations, and Director of HR—leverages their years of charter leadership experience to enforce strict compliance with all state, federal, and local mandates. Supported by an established governance framework in partnership with the Board of Directors, the team conducts rigorous annual audits of all organizational policies, ensuring alignment with legal standards to protect the interests of all students and staff.

Operational integrity and compliance are further validated through verified third-party oversight. The leadership team maintains a documented track record of submissions for state financial, enrollment, and operational reporting. Highville's most recent independent audit confirmed this compliance standard, explicitly concluding that the school "complied, in all material respects, with the compliance requirements...that could have a direct and material effect on each of its major federal programs..." as well as "each of its major state programs."

Furthermore, as a regional charter school, Highville actively maintains formal inter-district partnerships with surrounding municipalities, systematically ensuring every student receives their full entitlement of mandated educational and support services.

1. **Renewal Conditions and Terms:** Detail your charter school's advancement toward fulfilling the renewal conditions established during your most recent charter renewal process or addressing specific terms identified by the Connecticut State Department of Education. Present a comprehensive overview of implemented initiatives, strategic actions, and measurable outcomes that demonstrate your institution's meaningful progress toward resolving these identified areas for improvement. Include relevant performance metrics and evidence-based results that substantiate your school's efforts and commitment to addressing each condition. The section below contains a pre-populated chart of your school's specific renewal conditions or terms, which you should reference when documenting both completed work and forthcoming strategic plans designed to satisfy outstanding requirements.		
Standard	Renewal Conditions and Terms:	Progress Update:
Academic Achievement	In 2024, the SBE required Highville to submit and implement a revised corrective action plan in student academic achievement as a condition of renewal. Highville's 2023-24 Next Generation Accountability Index was 58.2, the state's index was 70.8. The school's 2024-25 Next Generation Accountability Index was 62.0, whereas the state index was 71.8. The school must continue efforts to improve student outcomes.	
Demographic Representation	The school's 2023-24 and 2024-25 English learner/multilingual learner (ELs/MLs) population was suppressed. To more accurately reflect the demographics of the surrounding community, the school needs to increase enrollment of students who have been identified as English or multilingual learners.	While Highville Els/MLs population is growing, given New Haven;s transient communities, it is fluctuating at similar rates to our Black population. The challenges our immigrant neighbors are experiencing has limited their willingness to make visible changes they may consider high visibility or high risk. We have established new partnership with a local refugee non-profit.
Chronic Absenteeism	In 2024, the SBE required Highville to develop and implement a corrective action plan in chronic absenteeism as a condition of renewal. In 2023-24, Highville had a chronic absenteeism rate of 27.7%, compared to the state rate of 17.7%. In 2024-25, Highville's rate was 23.6%, while the state rate was 17.2%. This is an urgent area for continued focus and it is imperative that the school continue efforts to lower the chronic absenteeism rate.	With exception of a few outliers, Highville has made a good deal of progress around chronic absenteeism. First, knowledge of chronic absenteeism and its impact has increased dramatically. Highville has incentivized attendance and has increased accountability for those who have not met the standard. …going as far as retaining students that have missed too many days. Chronic absenteeism hovered between 15% - 20% this passed school year. This was largely due to a few grades falling short significantly short of their goal.

Standard	Renewal Conditions and Terms:	Progress Update:
Culture and Climate	Highville's suspension rate for the 2023-24 school year was 14.0%, whereas the state rate was 7.0%. The school's rate for the 2024-25 school year was 14.9%, whereas the state rate was 6.8%. The school should continue its efforts to improve student outcomes in culture and climate.	Highville's practices around culture and discipline have remained consistent over the last several years, yielding a safe school in which teachers feel their primary responsibility is teaching. However, we have seen suspensions increase in elementary grades due to behaviors that historically did not occur that young.
Teacher/Staff Credentials	As of April 24, 2026, the Bureau of Educator Standards and Certification reported 4 staff out of compliance. In the Educator Data System for the 2025-26 school year, 3 staff have no active certificate/authorization or permit on file. In accordance with state statute, schools are responsible for ensuring that 100% of their staff possess the appropriate certificates, permits, or authorizations required for their positions.	Highville has made tremendous strides regarding certification. We have taken a hard line on certification/authorization, mandating that uncertified teachers "actively pursue" certification. Our records show that there is only 1 teacher that is not certified or authorized. Her reciprocity arrangement had expired

APPENDIX B: CHARTER SCHOOL PERFORMANCE FRAMEWORK

The Connecticut State Department of Education's charter school performance framework establishes transparent accountability standards aligned with both state law and National Association of Charter School Authorizers' best practices. These four comprehensive performance standards—with their specific indicators—serve as the foundation for evaluating charter school effectiveness and sustainability. This robust framework guides all phases of the CSDE's oversight process, from initial charter approval through annual monitoring and renewal decisions, ensuring consistent, evidence-based evaluation of each school's educational impact and organizational viability.

Performance Standards:
1. **School Performance:** Is the school a successful model resulting in strong student outcomes and a positive school climate? 2. **Stewardship, Governance, and Management:** Is the school financially and organizationally healthy and viable? 3. **Student Population:** Is the school promoting equity by effectively attracting, enrolling, and retaining students, particularly among targeted populations? 4. **Legal Compliance:** Is the school acting in compliance with applicable laws and regulations?

Performance Standards:	Performance Indicators:
1. School Performance	1.1. Academic Achievement a. ELA Performance Index–All Students b. ELA Performance Index–High Needs Students c. Math Performance Index–All Students d. Math Performance Index–High Needs Students e. Science Performance Index–All Students f. Science Performance Index–High Needs Students 1.2. Academic Growth a. ELA Academic Growth–All Students b. ELA Academic Growth–High Needs Students c. Math Academic Growth–All Students d. Math Academic Growth–High Needs Students e. Progress toward English Language Proficiency–Literacy f. Progress toward English Language Proficiency-Oral 1.3. Participation Rates–ELA, Math, Science (a. All Students, b. High Needs) 1.4. Chronic Absenteeism (a. All Students, b. High Needs) 1.5. Postsecondary Preparation 1.6. Postsecondary Readiness 1.7. On-track to High School Graduation 1.8. 4-year Adjusted Cohort Graduation (All Students) 1.9. 6-year Adjusted Cohort Graduation (High Needs Students) 1.10. Postsecondary Entrance Rate 1.11. Physical Fitness 1.12. Arts Access
2. Stewardship, Governance, and Management	2.1. Financial Management 2.2. Financial Reporting 2.3. Financial Viability 2.4. Governance and Management 2.5. Facility
3. Student Population	3.1. Recruitment and Enrollment Process 3.2. Waitlist and Enrollment Data 3.3. Demographic Representation 3.4. Family and Community Support 3.5. School Culture and Climate
4. Legal Compliance	4.1. Open Meetings and Information Management 4.2. Students with Disabilities 4.3. English Learners 4.4. Rights of Students 4.5. Teacher/Staff Credentials 4.6. Employee Rights

APPENDIX C: STATEMENT OF ASSURANCES

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

As the authorized representative of **Highville Charter 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 **Highville Charter School** and available for random audit by the Connecticut State Department of Education (CSDE).

5. Pursuant to C.G.S.A. § 10-66oo, **Highville Charter 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 **Highville Charter School** serves on the board of another charter school or CMO.

7. All public funds received by **Highville Charter 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 **Highville Charter 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. **Highville Charter 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. **Highville Charter 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 **Highville Charter 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 **Highville Charter School** may be subject to random audit by the CSDE to verify these statements.

Signature: ______________________________

Name of Board Chairperson: Tera Rucker

Date: 8/21/2026

ACCOUNTS		502 Projected $13,109 per pupil 2025-2026
REVENUE		
900	TITLE I	$ 222,024.00
901	TITLE II	$ 24,404.00
903	TITLE IV	$ 16,143.00
910	Fund Raising Collections	$ 250,000.00
911	Uniform Sales	$ 100,000.00
915	State Tuition Per Pupil Allocation	$ 6,541,562.00
927	E Rate Reimbursement Income	$ 21,924.00
930.1	Interest Income - Savings	$ 80,000.00
930.3	Interest Income - Escrows	$ 50,000.00
933	Interdistrict Special Education	$ 255,000.00
940	Federal Government Food Reimbursement	$ 550,000.00
960	Buck General Operating Grant	$ 75,000.00
960.1	Miscellaneous Income	$ 122,500.00
960.2	Grants and Contributions	$ 260,000.00
	TOTAL REVENUE	**$ 8,568,557.00**
EXPENSES		
1111	Teacher Salaries	$ 2,389,406.76
1112	Executive Administration	$ 785,275.70
1120	Special Education Salaries	$ 181,941.96
1121	Paraprofessional Salaries	$ 391,293.70
1122	Administration Support Salaries	$ 820,114.81
1123	Mainenance Salaries	$ 223,800.14
1124	Food Service Salaries	$ 234,150.85
1131	After School Salaries	$ 25,000.00
1132	Stipends	$ 57,500.00
1150	Substitute Teachers	$ 46,800.00
1151	Summer School Salaries	$ 40,000.00
2111	FICA/Medicare	$ 264,000.00
2121	Unemployment	$ 40,000.00
2131	Health Insurance	$ 400,000.00
2131.2	Dental Insurance	$ 30,000.00
2131.3	Life, STD, LTD	$ 25,000.00
2131.5	FSA/DCA Admin Expense	$ 20,000.00
2141	Workers Compensation	$ 40,000.00
3211	Consultants	$ 125,000.00
3212	TEAM Stipends	$ 5,000.00
3222	Professional Development	$ 5,000.00
3223	Board of Directors	$ 1,000.00
3302	Payroll Service	$ 32,000.00
3306	Audit	$ 25,000.00
3307	Legal	$ 20,000.00
4102	Building Equipment & Maintenance	$ 40,000.00
4104	Rubbish Removal	$ 27,000.00
4121	Internet Connection (CEN & Fiber)	$ 30,000.00

4133	Technology Maintenance and Service	$ 72,000.00
4134	Academic Software Licenses	$ 45,000.00
4135	Technology Infrastructure	$ 25,000.00
4400	Snow Removal/Landscaping	$ 30,000.00
4402	Utilities	
4402.1	Sewer Use	$ 5,000.00
4402.2	Natural Gas	$ 30,000.00
4402.3	Water	$ 8,000.00
4402.4	Electricity	$ 200,000.00
4403	Copiers Lease/Maintenance Contract	$ 20,000.00
4501	Interest Exp	$ 990,000.00
5212	Corporate Insurance	$ 92,000.00
5301	Telephones	$ 20,000.00
5302	Postage and Meter	$ 3,000.00
5402	Dues/Subscriptions	$ 10,000.00
5802	Field Trips	$ -
5806	College Program	$ 20,000.00
5901	Purchase Contracts/Vendors	$ 165,000.00
5903	Cafeteria Management Service Contract	$ 12,000.00
5904	Food/Milk	$ 210,000.00
5904.1	Café Supplies	$ 20,000.00
5905	Café Equipment Repairs	$ 5,000.00
6111	Instructional Supplies	$ 20,000.00
6112	Student Test Supplies	$ 2,000.00
6411	Textbooks	
6411.1	Curriculum	$ 5,000.00
6411.2	Literature Books	$ 5,000.00
6452	Business Office Software/Licenses	$ 15,000.00
6901	Office Supplies	$ 10,000.00
6901.2	Marketing Supplies	$ 5,000.00
6902	Special Event Supplies	$ 20,000.00
6903	Nursing Supplies	$ 7,500.00
6905	Custodial Supplies	$ 30,000.00
6906	Uniform Expense	$ 76,000.00
6906.1	Staff	$ 1,000.00
6907.1	Van Expenses	$ 2,500.00
7301	Equipment Instructional Technology	$ 2,000.00
7302	Equipment-Administration and Technology	$ 2,000.00
7303	Equipment - Instructional	$ 5,000.00
7340	Capital Repairs/Improvements	$ 1,200.00
7350	Café Equipment	$ 5,000.00
8000	Extracurricular Activities	$ 20,000.00
8000.4	High school	$ 5,000.00
8101	Family Hardship Scholarship Program	$ 2,000.00
8500	Miscellaneous Expenses	$ 5,000.00
8500.1	Hospitality	$ 3,000.00
9100	Contingencies	$ 5,000.00
9500	Payroll Expenses	$ 2,000.00
	TOTAL EXPENSES	**$ 8,562,483.92**
	TOTAL REVENUE	**$ 8,568,557.00**
	Surplus/(Deficit*)	$ 6,073.08

HIGHVILLE CHARTER SCHOOL
FY27 BUDGET BOARD APPROVED

			502 Projected 12,832 2026-2027
ACCOUNTS	**REVENUE**		
900	TITLE I	$	259,544.00
901	TITLE II	$	24,404.00
902	TITLE III	$	560.00
903	TITLE IV	$	17,512.00
906	State Grants & Contributions	$	62,265.00
910	Fund Raising Collections	$	100,000.00
911	Uniform/Merchandise Sales	$	10,000.00
913	Grants Student Support	$	176,000.00
915	State Tuition Per Pupil Allocation	$	6,441,664.00
915.1	State Tuition Per Pupil Allocation Non-Recurring Revenue	$	351,400.00
927	E Rate Reimbursement Income	$	21,924.00
930.1	Interest Income - Savings	$	70,000.00
933	Interdistrict Special Education	$	100,000.00
940	Federal Government Food Reimbursement	$	590,000.00
960.1	Miscellaneous Income	$	68,000.00
	TOTAL REVENUE	**$**	**8,293,273.00**
ACCOUNTS	**EXPENSES**		
1110	Teacher in Residence Salaries	$	126,000.00
1111	Teacher Salaries	$	2,335,098.00
1112	Executive Administration Salaries	$	820,745.00
1120	Special Education Salaries	$	114,819.00
1121	Paraprofessional Salaries	$	346,581.00
1122	Administration Support Salaries	$	817,495.00
1123	Mainenance Salaries	$	172,669.00
1124	Food Service Salaries	$	209,325.00
1132	Stipends	$	5,000.00
2111	FICA/Medicare	$	269,327.00
2121	Unemployment	$	40,000.00
2131	Health Insurance	$	354,320.00

HIGHVILLE CHARTER SCHOOL
FY27 BUDGET BOARD APPROVED

2131.2	Dental Insurance	$	27,167.00
2131.3	Life, STD, LTD	$	23,297.00
2131.5	FSA/DCA Admin Expense	$	20,600.00
2141	Workers Compensation	$	40,000.00
3211	Consultants	$	10,000.00
3211.2	Accounting	$	120,000.00
3212	TEAM Stipends	$	5,000.00
3302	Payroll Service	$	28,840.00
3306	Audit	$	31,000.00
3307	Legal	$	5,000.00
4104	Rubbish Removal	$	30,000.00
4121	Internet Connection (CEN & Fiber)	$	25,000.00
4133	Technology Maintenance and Service	$	95,000.00
4134	Academic Software Licenses	$	45,000.00
4400	Snow Removal/Landscaping	$	30,000.00
4402.1	Sewer Use	$	5,000.00
4402.2	Natural Gas	$	35,000.00
4402.3	Water	$	8,000.00
4402.4	Electricity	$	205,000.00
4403	Copiers Lease/Maintenance Contract	$	20,000.00
4500	Interest Expense	$	726.00
4501	Interest Expense Building Bonds	$	1,005,343.00
5212	Corporate Insurance	$	92,000.00
5301	Telephones	$	20,000.00
5302	Postage and Meter	$	2,000.00
5402	Dues/Subscriptions	$	5,000.00
5806	College Program	$	18,000.00
5901	Purchase Contracts/Vendors	$	95,000.00
5901.3	Building Maintenance	$	10,000.00
5901.4	Building Repairs	$	10,000.00
5901.6	Food Service Maintenance	$	5,000.00
5903	Purchased Sevices - Food Service Managment	$	12,000.00
5904	Food/Milk	$	360,000.00
5904.1	Café Supplies	$	20,000.00

HIGHVILLE CHARTER SCHOOL
FY27 BUDGET BOARD APPROVED

5905	Café Equipment Repairs	$	5,000.00
6111	Instructional Supplies	$	20,000.00
6411.1	Curriculum	$	90,000.00
6452	Business Office Software/Licenses	$	11,000.00
6901	Office Supplies	$	12,000.00
6903	Nursing Supplies	$	5,500.00
6905	Custodial Supplies	$	28,000.00
8101	Family Hardship Scholarship Program	$	2,000.00
9100	Contingencies	$	44,421.00
	TOTAL REVENUE	**$**	**8,293,273.00**
	TOTAL EXPENSES	**$**	**8,293,273.00**
	Surplus/(Deficit*)	$	-
***8700**	**Depreciation/Amortization**	$	398,743.00

HIGHVILLE CHARTER SCHOOL, INC.

Audited Financial Statements

For the Year Ended June 30, 2025

HIGHVILLE CHARTER SCHOOL, INC.
FINANCIAL STATEMENTS
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Independent Auditors' Report

To the Board of Directors of
Highville Charter School
New Haven, CT 06511

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Highville Charter School (a nonprofit organization) which comprise the statement of financial position as of June 30, 2025, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Highville Charter School as of June 30, 2025, and the changes in their net assets and their 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 audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under these 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 Highville Charter School and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit.

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

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 the 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 Highville Charter 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 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, we:

1. Exercise professional judgment and maintain professional skepticism throughout the audit

2. 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.

3. 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 Highville Charter School 's internal control. Accordingly, no such opinion is expressed.

4. 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.

5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Highville Charter 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 Other Legal and Regulatory Requirements

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, and the Schedule of

Expenditures of State Financial Assistance, 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 State of Connecticut Office of Policy and Management under the Connecticut Single Audit Act (C.G.S. Sections 4-230 to 4-236), are presented for purposes of additional analysis, and are not required parts 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 February 10, 2026, on our consideration of Highville Charter 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 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 Highville Charter School 's internal control over financial reporting and compliance.

HRT Advisors, LLC

HRT Advisors, LLC
South Windsor, Connecticut
February 10, 2026

Highville Charter School
Statement of Financial Position
For the years ended June 30, 2025

Assets:	
Current Assets:	
Cash and cash equivalents	$ 1,343,401
Grants receivable, net	423,416
Prepaid expenses	192,448
Total Current Assets	1,959,265
Property and Equipment:	
Land	600,000
Buildings and improvements	12,115,219
Equipment and motor vehicles	668,549
	13,383,768
Less: Accumulated Depreciation	3,593,273
Total Property and Equipment	9,790,495
Other assets:	
Restricted cash - Bond	1,646,582
Operating ROU Lease Asset	6,639
Inventory	54,420
Total Other Assets	1,707,641
Total Assets	**$13,457,401**
Liabilities and Net Assets:	
Current Liabilities:	
Accounts payable	$ 47,104
Accrued interest	390,460
Advances from grantors	8,898
Accrued Payroll	203,426
Other accrued expenses	125,417
Lease liability - current	6,121
Current portion of bond payable	180,000
Total Current Liabilities	961,426
Long Term Liabilities:	
Lease liability - net of current	518
Loan Payable	79,258
Bonds payable - net of bond issuance costs	11,742,704
Total Long Term Liabilities	11,822,480
Net Assets:	
Without donor restrictions	673,495
With donor restrictions	-
Total Net Assets	673,495
Total Liabilities and Net Assets	**$13,457,401**

Highville Charter School
Statement of Activities and Change in Net Position
For the years ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	2025 Total
REVENUES AND SUPPORT			
Federal & State Grants	$ 7,521,250	$ -	$ 7,521,250
Program Service Revenue	278,271	-	278,271
Contributions	108,507	-	108,507
Investment Income	92,276	-	92,276
Satisfied By Purpose or Time	141,528	(141,528)	-
Total Revenue and Support	8,141,832	(141,528)	8,000,304
EXPENSES			
Operating Expenses:			
Program Services	8,582,803	-	8,582,803
Supporting Services:			
Management and General	543,181	-	543,181
Fundraising	2,156	-	2,156
TOTAL EXPENSES	9,128,140	-	9,128,140
Change in Net Assets	(986,308)	(141,528)	(1,127,836)
Net Assets - Beginning of Year	1,659,803	141,528	1,801,331
Net Assets - End of Year	$ 673,495	$ -	$ 673,495

Highville Charter School
Statement of Functional Expenses
For the Year Ended June 30, 2025

	Program	Management and General	Fundraising	Total Expenses
Employee Compensation				
Salaries	$ 4,626,095	$ 284,768	$ -	$ 4,910,863
Employee Benefits	374,840	23,236	-	398,076
Payroll Taxes	345,348	21,408	-	366,756
Total Employee Compensation	5,346,283	329,412	-	5,675,695
Other Expenses				
Repairs and maintenance	123,305	7,644	-	130,949
Professional fees	550,382	59,117	-	609,499
School Activites	476,981	149	2,156	479,286
Program Supplies and Technology	327,908	37,098	-	365,006
Staff development	3,178	197	-	3,375
Utilities	350,719	21,741	-	372,460
Depreciation and Amortization	490,179	30,385	-	520,564
Interest Expense	736,375	45,647	-	782,022
Advertising and recruitment	2,615	146	-	2,761
Office, postage, and shipping	66,153	4,101	-	70,254
Insurance	93,446	5,793	-	99,239
Miscellaneous	15,279	1,751	-	17,030
Total Other Expenses	3,236,520	213,769	2,156	3,452,445
Total Functional Expenses	$ 8,582,803	$ 543,181	$ 2,156	$ 9,128,140

Highville Charter School
Statement of Cash Flows
For the Years Ended June 30, 2025

Cash Flows From Operating Activites:		
Total change in net assets	$	(1,127,836)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization		520,564
Changes in operating assets:		
Grants receivable		425,818
Inventory		(45,483)
Lease asset		5,950
Prepaid expenses		(76,908)
Changes in operating liabilities:		
Accounts payable and Accrued Expenses		(45,216)
Accrued Payroll		16,845
Lease liability		(5,950)
Other accrued expenses		45,398
Accrued Interest		(4,675)
Net Cash used in Operating Activities		(291,493)
Net Cash Provided in Investing Activities		
Purchase of property and equipment		(164,758)
Net Cash used in Investing Activities		(164,758)
Cash Flows From Financing Activities:		
Proceeds from long-term debt		94,527
Principal payments on long-term debt		(185,269)
Net Cash used in Financing Activities		(90,742)
Net decrease in Cash, Cash Equivalents, and Restricted Cash		(546,993)
Cash, Cash Equivalents, and Restricted Cash at Beginning of Year		3,536,976
Cash, Cash Equivalents, and Restricted Cash at End of Year	$	2,989,983
Supplementary Cash-Flow Information		
Cash paid for Income Taxes	$	-
Cash paid for Interest Expense	$	786,697

Note 1 – Nature of Activities

Highville Charter School, Inc. (the School) is a not-for-profit organization incorporated under the laws of the State of Connecticut. The School's charter is granted by the State of Connecticut's Department of Education and is based on the ideas of global education, student achievement as well as family and community involvement. The charter provides for a maximum enrollment of 504 students for the year ended June 30, 2025.

On April 18, 2024, the State Board of Education in the State of Connecticut approved the Academy's charter from July 1, 2024 through June 30, 2027.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the School and changes therein are classified and reported as follows:

> *Net assets with donor restrictions* - Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the School or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.
>
> *Net assets without donor restrictions* - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the School. These net assets may be used at the discretion of the School's management and the board of directors. Expenses are reported as decreases in net assets without donor restrictions.

Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

The School does not have net assets with donor restrictions for the year ending June 30, 2025.

Grants receivables

Grants receivable represent unconditional promises to give. Grants receivable are recorded at net realizable value. As of June 30, 2025 grants receivable balance was $423,416 respectively. The School has determined that no allowance for credit losses for grants receivable is necessary as of June 30, 2025. Such an estimate is based on management's assessments of the creditworthiness of its grantors, the aging of its receivable, as well as current economic conditions and historical information.

Revenue Recognition

Grants and contracts

Federal, State and private awards are used to finance education programs and capital improvements. Funds received in advance for which qualifying expenditures have not been incurred are reflected as refundable advances in the accompanying statement of financial position. The School recognizes grants to the extent that eligible grant costs are incurred. Receivables are recognized to the extent costs have been incurred, but not reimbursed. Revenue from the state and local governments 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.

Tuition and Fees

The School recognizes revenue from student tuition and fees during the year in which the related services are provided to students. The performance obligation of delivering educational services is simultaneously received and consumed by the students; therefore, the revenue is recognized ratably over the course of the academic year. All amounts received prior to the commencement of the academic year, including enrollment deposits, are deferred to the applicable period. Scholarships provided to students are recorded as a reduction from the posted tuition rates at the time revenue is recognized.

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions expire in the reporting period in which the contribution is recognized. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the reporting period in which the contribution is recognized. All other donor-restricted contributions are reported as increases net assets with donor restrictions depending on the nature of the restrictions. Conditional contributions are recognized to the extent the conditions have been met.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

Property, Furniture, Fixtures and Equipment

Property and equipment are stated at cost. The Academy has established a $3,000 threshold above which assets are capitalized. Property and equipment acquired with certain government contract funds is recorded as an expense pursuant to the terms of the contract in which the government funding source retains ownership of the property. Ordinary repairs and maintenance are charged to expense when incurred.

Depreciation is provided on a straight-line basis over the estimated useful lives as follows:

Equipment and Motor Vehicles	2-10 years
Buildings and Improvements	10-39 years

Depreciation expense for the year ending June 30, 2025 was $501,822.

Income taxes

The School is classified by the Internal Revenue Service as exempt from income tax under Section 501(a) of the Internal Revenue Code as a public education school described in Section 501(c)(3). The School has no unrecognized tax benefits at June 30, 2025. The School's Federal and State income tax returns prior to fiscal year 2022 are closed and management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings. The School regularly reviews and evaluates its tax positions taken in previously filed information returns and as reflected in its financial statements, with regard to issues affecting its tax-exempt status, unrelated business income, and related matters. It believes that in the event of examination by taxing authorities, its positions would prevail based upon the technical merits of such positions. Therefore, the School has concluded that no tax benefits or liabilities are required to be recognized.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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. Actual results could differ from those estimates. Significant estimates include useful lives of property and equipment and allowance for credit losses.

Concentration of credit risk

The School maintains cash and cash equivalent balances in several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation. From time to time, the School's balances may exceed these limits. The School has not experienced any losses in such accounts, and management believes that the School's deposits are not subject to significant credit risk.

Advertising Costs

The School expenses advertising costs as incurred.

Note 3 – Concentrations of Support Grants

The operations of the School are funded primarily through grants from the State of Connecticut and the Federal Government. The grants for the current year amounted to $7,521,250. This amounts to 94% of total support and revenue.

Note 4 – Contingencies

The School provides 15 sick or personal days each year which the employee can accumulate to a maximum of 150 days. The benefit is not vested and therefore no liability is reflected on the financial statements.

Note 5 – Bond Issuance Costs

The School has incurred costs of $557,579 during the previous fiscal year associated with the new bond issue. The School has amortized $70,283 of the bond issuing costs, as of the period ending June 30, 2025.

Note 6 – State Allowable Carryover

The School is allowed to carryover its' surplus of up to 5% of the State Charter School Grant reported to the State of Connecticut Department of Education Form EFS for capital expenditures. Expenditures for state purposes are considered to be first spent from state revenues. As of June 30, 2025, the School has $394,507 State funded net assets available for capital improvements. In addition, the State of Connecticut allows the School a carryover of 10% of its' state funding that can be used in the subsequent year for the educational purposes of the School, as of June 30, 2025 there was no of carryover.

Note 7 – Restricted Cash

Restricted Cash represents cash restricted for certain purposes by the outstanding bonds. The cash is being held at a Trust Service Center and all requests for payments are made directly to the Center. Restricted cash as of the year ended June 30, 2025 is $1,646,582.

Note 8 – Leases

The School leases several copiers under an operating lease. As of June 30, 2025 the operating lease right of use asset and operating lease liability related to the lease was $6,639 using a 2.85% discount rate.

As of June 30, 2025 future minimum lease payments (without discount rates) due under non-cancellable operating leases is as follows:

Year Ending	Amount
6/30/2026	6,216
6/30/2027	518
Total undiscounted cash flows	6,734
Less: Present value disocunt	95
Total Lease Liability	6,639

Lease expense under the operating lease was $6,216 for the year ended June 30, 2025.

Other information related to the operating lease for the year ended June 30, 2025 are as follows:

Lease Expense	**June 30, 2025**
Operating lease expense	$ 6,216
Total	$ 6,216

Other Information:

Operating cash flows from operating leases	$ 6,216
Weighted-average remaining lease term in years for operating leases	1.17
Weighted-average discount rate for operating leases	2.85%

Note 9 – Functional Expenses

Directly identifiable expenses are charged to programs and supporting services. Management and general expenses include those expenses that are not directly identifiable with any specific function, but provide for the overall support and direction of the School.

The expenses that are allocated include the following:

Expense	Method of Allocation
Salaries and benefits	Time and effort
Occupancy	Type / Usage
Interest	Type / Usage
Utilities / Telephone	Time and effort
Insurance	Type / Usage
Professional Fees	Type / Usage

Note 10 – Bonds Payable

During 2015, the Public Finance Authority of the State of Wisconsin issued $9,480,000 of tax-exempt blended rate revenue bonds on behalf of the School. The bonds were reported as a liability of the School.

The proceeds of the bonds were used to purchase a building and land with remaining to finance improvements to the building. The bonds have a blended rate of interest ranging from 5.8% to 7.05%. The bonds are secured against the real estate and revenues of the School. The bonds require certain escrow accounts and certain amounts of cash to be restricted. Principal of the bonds was being paid back starting July 1, 2017 and was to continue until July 1, 2045. The bonds were paid in full during September of 2021 and new bonds were issued in the amount of $12,860,000. The bonds were issued by the Public Finance Authority of the State of Wisconsin with $12,580,000 being tax exempt and $280,000 being taxable, the bonds have a blended interest rate ranging from 5.5% to 6.40%.

The bonds contain two financial covenants that must be met, or the bonds could be considered in default. As of the June 30, 2025 year end, the School was found to be in default of the Debt Service Coverage covenant.

The bonds require that the School has a Debt Service Ratio of 1.2, if the ratio is less 1.2 for two consecutive periods the School shall hire a consultant to advise on increasing the ratio. The School is required to keep a minimum of 1.0 or will be considered in default. Below is the calculation showing the School has not met the loan covenant as defined in the loan agreement.

On January 26, 2026 the School and the Public Finance Authority signed a covenant waiver, in which the requirement for the School to engage an Independent Consultant and deliver a written report for the March 31, 2025, June 30, 2025, September 30, 2025 and December 31, 2025 DSCR testing dates and the event of default caused by the School having a Debt Service Coverage Ratio less than 1.00 for the same periods mentioned. Additionally, this waiver amended the original agreement so that the Series 2021A Bonds maturing on or after July 1, 2031 are subject to redemption on any date on or after July 1, 2033 rather than July 1, 2031.

Net Income Available for Debt Service	
Pledged Revenues	
Revenue and Support - unrestricted per audit	$ 8,141,832
Plus required payments from Captialized Interest Account:	
Interest Expense for Bonds in Operating Expenses:	
$1,650,000 Bonds	663,782
$10,930,000 Bonds	117,138
Net Revenues	$ 8,922,752
Less:	
Operating Expenses per Audit	$ 9,128,140
Adjustment for Interest	(1,102)
Adjustment for Depreciation	(501,822)
Adjustment for Bond Related Expenses	(5,554)
Adjustment for Amortization	(18,742)
Net Reduction for Operating Expenses and Adjustments	$ 8,600,920
Net Income Avaliable for Debt Service	$ 321,832
Succeeding Year Amounts	
Principal	180,000
Interest	775,970
Debt Service for 2025/2026	$ 955,970
Debt Service Ratio	0.34

The bonds also require the School to meet a Days Cash on hand calculation which is shown below:

Average Cash Balance for each month of fiscal year	2,508,634
Operating Expense and Adjustments	8,607,576
Operating Expense and Adjustments per day	23,582
Days Cash on Hand	
Average Cash Balance\Operating Expenses & Adjustments per Day	106
Days Cash on Hand Requirements per Bond Agreement	60

The School has met the Days Cash on Hand requirement. The Average Cash Balance includes all cash and cash equivalents accounts of the School except for the Debt Service Fund and Project Fund.

In accordance with generally accepted accounting principles, Bonds Payable are netted with the unamortized Bond Issuance Costs on the Statement of Financial Position:

Bonds Outstanding	$ 12,410,000
Less: Unamortized Issuance Costs	487,296
Net Bond Payable	$ 11,922,704

Amortization of the Bond Issuance Costs is reported as Amortization Expense in the Statement of Activities.

Maturities of the bonds are as follows as of June 30, 2025:

Year ending June 30	Amount
2026	$ 180,000
2027	190,000
2028	200,000
2029	210,000
2030	220,000
Future	11,410,000
	$ 12,410,000

Note 11 – Availability and Liquidity

The following represents the School's financial assets as of June 30, 2025:

Financial assets at year-end:	
Cash and cash equivelants - unrestricted	$ 1,343,401
Grants receivable	423,416
Total financial assets	1,766,817
Less amounts not available to be used within one year:	
Net assets with donor restrictions	-
Less net assets with purpose restrictions to be met in less than a year	-
	-
Financial assets avaliable to meet general expenditures over the next twelve months	$ 1,766,817

The School's goal is generally to maintain financial assets to meet 45 days of operating expenses. The School is dependent on state funding. When there are deficiencies in the liquidity the School uses its line credit to meet cash flow needs.

Note 12 – Pension Plans

The faculty and professional personnel of the School are provided with pensions through the State Teachers' Retirement System (the "System"), a cost-sharing, multiemployer defined benefit pension plan administered by the Connecticut State Teacher's Retirement Board established under Section 167a of the Connecticut General statutes. Teachers are required to contribute 7.25% of their annual salary, while the State of Connecticut 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 of Connecticut. The School has no obligations under this plan.

The risks of participating in a multiemployer defined benefit pension plan are different from single-employer plans because: assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers, if a participating employer stops contributing to the plan, the unfunded obligations of the plan may be required to be borne by the remaining participating employers, and if the School chooses to stop participating in one of its multiemployer plans, it may be required to pay a withdrawal liability to the plan. In connection with ongoing renegotiation of collective bargaining agreements, the School may discuss and negotiate for the complete or partial withdrawal from one or more multiemployer pension plans. Depending on the number of employees withdrawn in any future period and the financial condition of the multiemployer plan at the time of withdrawal, the associated withdrawal liabilities could be material to the School's change in net assets in the period of the withdrawal. The School has no plans to withdraw from its multiemployer pension plans.

Note 13 – Going Concern

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. As of the June 30, 2025 fiscal year end, the School was not in compliance with their Debt Service Coverage covenant associated with the outstanding bond. Additionally, the School incurred a significant operating loss in the prior two fiscal years. These factors, among others, raise substantial doubt about the School's ability to continue as a going concern.

As a result, the School obtained a waiver from the bondholder. In connection with this waiver, the bond's call protection period was extended by three years, through 2033. The School's Administration and Board of Directors have developed and are actively implementing plans to return the School to compliance with their financial covenants. These plans include pursuing additional private revenue streams and implementing expense reduction initiatives. Management believes that the waiver obtained, along with the successful execution of these plans, is expected to mitigate the conditions that raised substantial doubt about the School's ability to continue as a going concern.

In view of these matters, continuation as a going concern is dependent upon continued operations of the School, which in turn is dependent upon the School's ability to secure additional private revenue streams, reduce expenditures, and regain compliance with their financial covenants. The financial statements do not include any adjustments to the amount and classification of assets and liabilities that may be necessary should the School not continue as a going concern.

Note 14 – Notes Payable

On January 15, 2025 the School entered into a promissory agreement for $94,527 with First Commonwealth Equipment, to finance electrical and lighting equipment. This note bears an interest rate of 3% per annum, with principal and interest payable in monthly installments of $3,274, maturing on July 15, 2027.

Future maturities of notes payable are as follows:

Year ending June 30	Amount
2026	$ 37,429
2027	38,571
2028	3,258
	$ 79,258

Note 15 – Subsequent Events

The School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through February 10, 2026, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

Highville Charter School
Federal Single Audit Report
June 30, 2025

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 Auditor's Report

To the Board of Education of
Highville Charter School
New Haven, CT 06511

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 the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Highville Charter School as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Highville Charter School's basic financial statements, and have issued our report thereon dated February 10, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Highville Charter 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Highcville Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Highville Charter School's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 have not been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs – Federal Awards, we identified a certain deficiency in internal control that we consider to be material weaknesses.

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

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possibility that a material misstatement of Highville Charter School'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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Highville Charter 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 are required to be reported under *Government Auditing Standards*.

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 Highville Charter School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Highville Charter Schools's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HRT Advisors, LLC

HRT Advisors, LLC
South Windsor, CT
February 10, 2026

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Board of Education of
Highville Charter School
New Haven, CT 06511

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Highville Charter School 's 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 Highville Charter School 's major federal programs for the year ended June 30, 2025. Highville Charter School 's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Highville Charter School complied, in all material respects, with the 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, 2025.

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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Highville Charter 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. Out audit does

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not provide a legal determination of Highville Charter 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 Highville Charter School 's federal programs.

Auditor's 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 Highville Charter 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 GAAS, *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 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 Highville Charter School 's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 Highville Charter 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 Highville Charter 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 Highville Charter School 's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's 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.

HRT Advisors, LLC

HRT Advisors, LLC
South Windsor, CT
February 10, 2026

HIGHVILLE CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster-Title	Federal Assistance Listing Number	Pass-Through Entity Number	Federal Expenditures
U.S. Department of Education:			
Pass-through programs from Connecticut Department of Education			
Title I Part A	84.010	12060-20679-82070-2025	$ 220,024
Title II Part A	84.367	12060-20858-84131-2025	24,404
Title IV	84.424A	12060-22854-2025-82079-170002	16,143
Title IV	84.424A	12060-22854-2024-82079-170002	15,319
ARP ESSER - Small Town Right to Read	84.425U	12060-29631-82078-2025	5,000
Behavioral Health Pilot	84.425U	12060-29636-82078-2024	24,136
Total U.S. Department of Education			$ 305,026
Department of Health and Human Services			
Advancing Wellness and Resiliency in Education	93.243		$ 10,000
Total Department of Health and Human Services			$ 10,000
Department of Treasury			
Pass-through programs from Connecticut Department of Education			
ARPA - School Mental Health Specialist	21.027	12060-28095-84144-2025	$ 60,000
Total Federal Communication Commission			$ 60,000
U.S. Department of Agriculture			
Pass-through programs from Connecticut Department of Education Child Nutrition Cluster:			
Summer Food Service Program	10.559	12060-20548-82079-2025	$ 8,309
Fresh Fruit and Vegetable Program	10.582	12060-22051-82079-2025	24,888
National School Breakfast Program	10.553	12060-20508-82079-2025	133,997
National School Lunch Program	10.555	12060-20560-82079-2025	422,197
Total Child Nutrition Cluster			589,391
Child and Adult Care Food Program	10.558	12060-20518-82079-2025	21,228
Total U.S. Department of Agriculture			$ 610,619
Total Expenditures of Federal Awards			$ 985,645

Notes to the schedule of expenditures of state financial assistance are an integral part of this schedule of supplementary information

The accompanying schedule of expenditures of federal awards includes the federal award activity of the Highville Charter School, Inc. under programs of the State of Connecticut for the fiscal year ended June 30, 2025. The information in the 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 Highville Charter School, Inc., it is not intended to, and does not, present the statement of financial position, the related statements of activities and changes in net assets, functional expenses, and cash flows of Highville Charter School, Inc.

Note 1 - Summary of significant accounting policies

The accounting policies of Highville Charter School, Inc. conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit entities.

Basis of accounting

The expenditures reported on the schedule of expenditures of federal awards are reported on the accrual basis of accounting.

Highville Charter School, Inc. has elected to not use the 10% de minimis indirect cost rate provided under section 200.414 of the Uniform Guidance.

Revenues are recognized when earned. Certain grants are recognized based on grant award since they are considered entitlement grants; other grants, which are dependent upon expenditure factors for determining eligibility, recognize grant revenue to the extent of expenditures.

HIGHVILLE CHARTER SCHOOL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Section I - Summary of Auditor's Results

Financial Statements		
Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
• Material weakness(es) identified?	__ Yes	X No
• Significant deficiency(ies) identified?	__ Yes	X none reported
Noncompliance material to financial statements noted?	_ Yes	X No
Federal Awards		
Internal control over major federal programs:		
• Material weakness(es) identified?	_ Yes	X No
• Significant deficiency(ies) identified?	_ Yes	X none reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of the Uniform Guidance?	_ Yes	X No

Identification of major federal programs:
ALN Number(s):

84.010 – Title I Part A
10.559 – Summer Food Service Program
10.582 – Fresh Fruit and Vegetable Program
10.553 – National School Breakfast Program
10.555 – National School Lunch Program

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000	
Auditee qualified as low-risk auditee	__ Yes	X No

Section II - Financial Statement Findings

No Findings

Section III - Federal Award Findings and Questioned Costs

No findings

STATE SUPPLEMENTAL REPORTS

SCHEDULE OF STATE FINANCIAL ASSISTANCE

**Independent Auditors' Report on Compliance for Each Major State Program;
Report on Internal Control over Compliance; and Report on the Schedule of
Expenditures of State Financial Assistance Required by the State Single Audit Act**

To the Board of Education of
Highville Charter School
New Haven, CT 06511

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Highville Charter School 's compliance with the types of compliance requirements identified as subject to audit in the Office of Policy and Management's Compliance Supplement that could have a direct and material effect on each of Highville Charter School 's major state programs for the year ended June 30, 2025. Highville Charter School 's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. In our opinion, Highville Charter School complied, in all material respects, with the 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, 2025.

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 (GAAS); 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 Highville Charter 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 Highville Charter School ' 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 Highville Charter School 's state programs.

A***uditors' 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 Highville Charter 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 GAAS, Government Auditing Standards, and the State Single Audit 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 Highville Charter School compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, 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 Highville Charter 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 Highville Charter 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 Highville Charter 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 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.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of Highville Charter School as of and for the year ended June 30, 2025, and have issued our report thereon dated February 10, 2026, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is 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 schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

HRT Advisors, LLC

HRT Advisors, LLC
South Windsor, CT
February 10, 2026

HIGHVILLE CHARTER SCHOOL, INC.
SCHEDULE OF EXPENDITURES OF STATE FINANICAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2025

State Grantor/ Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Total State Expenditures
Department of Education:			
Charter School Funding	11000-16119-84179-2025	$ -	$ 6,502,469
Talent Development	11000-12552-84131-2025	-	460
Child Nutrition State Matching Grant	11000-16211-82051-2025	-	3,690
Child & Adult Food Program	11000-17046-82057-2025	-	2,789
Healthy Food Initiative	11000-16212-82010-2025	-	7,053
Total Expenditures of State Financial Assistance		$ -	$ 6,516,461

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Highville Charter School, Inc. under programs of the State of Connecticut for the fiscal year ended June 30, 2025. Various departments and agencies of the State of Connecticut 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 charter school funding.

Note 1 - Summary of significant accounting policies

The accounting policies of Highville Charter School, Inc. conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit entities.

The information in the schedule of expenditures of state financial assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Basis of accounting

The expenditures reported on the schedule of expenditures of state financial assistance are reported 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 expenditure column of the schedule of expenditures of state financial assistance.

HIGHVILLE CHARTER SCHOOL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's opinion issued:		Unmodified		
Internal control over financial reporting:				
• Material weakness(es) identified?	__	Yes	X	No
• Significant deficiency(ies) identified?	__	Yes	X	None reported
Noncompliance material to financial statements noted?	__	Yes	X	No

State Financial Assistance

Internal control over major programs:				
• Material weakness(es) identified?	__	Yes	X	No
• Significant deficiency(ies) identified?	__	Yes	X	None reported
Type of auditor's opinion issued on compliance for major 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	X	No

- The following schedule reflects the major programs included in the audit

State Grantor and Program	State Core-CT Number	Total Expenditures
Connecticut Department of Education:		
Charter School Funding	11000-16119-84179-2025	$ 6,502,469
Dollar threshold used to distinguish between Type A and Type B programs		$ 300,000

I. FINANCIAL STATEMENT FINDINGS

No Findings

II. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

No Findings

CLIENT'S COPY

Form **8868**
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

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

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

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

Part I - Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.
Highville Charter School

Taxpayer identification number (TIN)
26-0858723

Number, street, and room or suite no. If a P.O. box, see instructions.
One Science Park

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
New Haven, CT 06511-1963

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

Application Is For	**Return Code**	**Application Is For**	**Return Code**
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

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

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

The books are in the care of Ebony West
1 Science Park - New Haven, CT 06511

Telephone No. 203-287-1507 Fax No.

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

1 I request an automatic 6-month extension of time until May 15 , 20 26 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

☐ calendar year 20 ______ or
☒ tax year beginning JUL 1 , 20 24 , and ending JUN 30 , 20 25

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.

Extended to May 15, 2026

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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.

OMB No. 1545-0047
2024
Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization: Highville Charter School
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): One Science Park — Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: New Haven, CT 06511-1963

D Employer identification number: 26-0858723
E Telephone number: 203.287.1507
G Gross receipts $ 8,000,304.

F Name and address of principal officer: Tera Rucker
One Science Park, New Haven, CT 06511

H(a) Is this a group return for subordinates? [ ] Yes [X] No
H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions
H(c) Group exemption number

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: www.highvillecharter.com

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other
L Year of formation: 2007 **M** State of legal domicile: CT

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: Close-knit, community rooted, and culturally affirming PreK-12 charter school that offers small

2 Check this box [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	116
6	Total number of volunteers (estimate if necessary)	6	0
7 a	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.

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	8,199,678.	7,629,757.
9	Program service revenue (Part VIII, line 2g)	297,052.	278,271.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	81,679.	92,276.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,578,409.	8,000,304.
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	5,412,090.	5,675,695.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 2,156.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,390,949.	3,452,445.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	8,803,039.	9,128,140.
19	Revenue less expenses. Subtract line 18 from line 12	-224,630.	-1,127,836.
Net Assets or Fund Balances		**Beginning of Current Year**	**End of Year**
20	Total assets (Part X, line 16)	14,650,834.	13,457,401.
21	Total liabilities (Part X, line 26)	12,849,503.	12,783,906.
22	Net assets or fund balances. Subtract line 21 from line 20	1,801,331.	673,495.

Part II Signature Block

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

Sign Here

Signature of officer — Date

Tera Rucker , Chairperson
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
G. Martin Henry, Jr., CPA		05/13/26		P00311670

Firm's name: HRT Advisors, LLC — Firm's EIN: 52-2383663
Firm's address: 1340 Sullivan Avenue, South Windsor, CT 06074 — Phone no. 860.644.5825

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

See Schedule O for Organization Mission Statement Continuation

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

Close-knit, community rooted, and culturally affirming PreK-12 charter school that offers small classrooms, caring and healthy relationships, data-driven curriculum and programming focused on whole child social, emotional, and academic growth.

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

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

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

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

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

4a (Code:) (Expenses $ 8,582,802. including grants of $) (Revenue $ 278,271.)

Provide a full range of educational services for grades pre-k through high school, for up to 502 students in the towns of Hamden, New Haven and surrounding towns.

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

N/A

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

N/A

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

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

4e Total program service expenses 8,582,802.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 116			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country. See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		17		

Part VI Governance, Management, and Disclosure.

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed None

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

Ebony West - 203-287-1507

1 Science Park, New Haven, CT 06511

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): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) Che Dawson Executive Director	40.00				X			164,982.	0.	14,694.
(2) Ebony West Director of Business Operationa	40.00					X		132,049.	0.	12,514.
(3) Linda Baylor Vice Chair	1.00	X		X				0.	0.	0.
(4) Danielle William Member	1.00	X		X				0.	0.	0.
(5) Tera Rucker Chairperson	1.00	X						0.	0.	0.
(6) Marva Johnson-Bennet Board Member	1.00	X						0.	0.	0.
(7) Michael Gormany Treasurer	1.00	X		X				0.	0.	0.
(8) Dr. Ninani Kombo Board Member	1.00	X						0.	0.	0.
(9) Ato David Secretary	1.00	X		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): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
1b Subtotal								297,031.	0.	27,208.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								297,031.	0.	27,208.

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? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Thurston Foods, Inc., 30 Thurston Drive, PO Box 744, Wallingford, CT 06492	School Food	240,343.
DCQ Commercial Cleaning Services, 654 Laurel St. Unit 21, East Haven, CT 06512	Cleaning Services	154,750.
Charter School Business Management, 425 East 79th St, Suite 1F, New York, NY 10075	Financial Services	154,510.

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 3

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts						
1 a Federated campaigns	1a					
b Membership dues	1b					
c Fundraising events	1c					
d Related organizations	1d					
e Government grants (contributions)	1e	7,521,250.				
f All other contributions, gifts, grants, and similar amounts not included above	1f	108,507.				
g Noncash contributions included in lines 1a-1f	1g	$				
h **Total.** Add lines 1a-1f			7,629,757.			
Program Service Revenue		Business Code				
2 a Program Service Revenu		611710	278,271.	278,271.		
b						
c						
d						
e						
f All other program service revenue						
g **Total.** Add lines 2a-2f			278,271.			
Other Revenue						
3 Investment income (including dividends, interest, and other similar amounts)			92,276.	92,276.		
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
		(i) Real / (ii) Personal				
6 a Gross rents	6a					
b Less: rental expenses	6b					
c Rental income or (loss)	6c					
d Net rental income or (loss)						
		(i) Securities / (ii) Other				
7 a Gross amount from sales of assets other than inventory	7a					
b Less: cost or other basis and sales expenses	7b					
c Gain or (loss)	7c					
d Net gain or (loss)						
8 a Gross income from fundraising events (not including $ ____ of contributions reported on line 1c). See Part IV, line 18	8a					
b Less: direct expenses	8b					
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11 a						
b						
c						
d All other revenue						
e **Total.** Add lines 11a-11d						
12 **Total revenue.** See instructions			8,000,304.	370,547.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	324,239.	324,239.		
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	4,613,832.	4,329,064.	284,768.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	370,868.	347,632.	23,236.	
10 Payroll taxes	366,756.	345,348.	21,408.	
11 Fees for services (nonemployees):				
a Management	205,412.	193,422.	11,990.	
b Legal	78,900.	74,294.	4,606.	
c Accounting	25,000.		25,000.	
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.)	300,187.	282,665.	17,522.	
12 Advertising and promotion	2,761.	2,615.	146.	
13 Office expenses	70,254.	66,153.	4,101.	
14 Information technology				
15 Royalties				
16 Occupancy	503,409.	474,024.	29,385.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	782,022.	736,375.	45,647.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	520,564.	490,179.	30,385.	
23 Insurance	99,239.	93,446.	5,793.	
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 School Activities	479,286.	476,981.	149.	2,156.
b Program Supplies and Te	365,006.	327,908.	37,098.	
c Miscellaneous Expense	17,030.	15,279.	1,751.	
d Staff Development	3,375.	3,178.	197.	
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	9,128,140.	8,582,802.	543,182.	2,156.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance 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		798,149.	1	311,150.
	2	Savings and temporary cash investments		748,835.	2	1,032,251.
	3	Pledges and grants receivable, net		849,234.	3	423,416.
	4	Accounts receivable, net			4	
	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		8,937.	8	54,420.
	9	Prepaid expenses and deferred charges		115,540.	9	192,448.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 13,383,768.			
	b	Less: accumulated depreciation	10b 3,593,273.	10,127,558.	10c	9,790,495.
	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		2,002,581.	15	1,653,221.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		14,650,834.	16	13,457,401.
Liabilities	17	Accounts payable and accrued expenses		754,055.	17	766,407.
	18	Grants payable			18	
	19	Deferred revenue		8,898.	19	8,898.
	20	Tax-exempt bond liabilities		12,073,964.	20	11,922,704.
	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		0.	23	79,258.
	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		12,586.	25	6,639.
	26	**Total liabilities.** Add lines 17 through 25		12,849,503.	26	12,783,906.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		1,801,331.	27	673,495.
	28	Net assets with donor restrictions		0.	28	
		Organizations that do not follow FASB ASC 958, check here ☐ 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		1,801,331.	32	673,495.
	33	Total liabilities and net assets/fund balances		14,650,834.	33	13,457,401.

432011 12-10-24

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	8,000,304.
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,128,140.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,127,836.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,801,331.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	673,495.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ 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?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ 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?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

432012 12-10-24

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 **2024** Open to Public Inspection

Name of the organization Highville Charter School

Employer identification number 26-0858723

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? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ..... ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 ..... 15 %

16a **33 1/3% support test - 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ☐

b **33 1/3% support test - 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ☐

17a **10% -facts-and-circumstances test - 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ☐

b **10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ☐

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2024.** 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 - 2023.** 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? *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.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

		Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

		Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

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

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

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

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

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

Section C - Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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 2024 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-2024**	**(iii)** **Distributable Amount for 2024**
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f **Total** of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, 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 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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

SCHEDULE D (Form 990) (Rev. December 2024) 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

Open to Public Inspection

Name of the organization: Highville Charter School

Employer identification number: 26-0858723

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

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

- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of a historically important land area
- ☐ Preservation of a certified historic structure

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

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

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

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

(ii) Assets included in Form 990, Part X $ ______

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

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

b Assets included in Form 990, Part X $ ______

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

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

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

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

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ______ %

b Permanent endowment ______ %

c Term endowment ______ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		600,000.		600,000.
b Buildings		12,115,219.	3,101,418.	9,013,801.
c Leasehold improvements				
d Equipment		668,549.	491,855.	176,694.
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				9,790,495.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) Restricted Cash - Bond	1,646,582.
(2) Operating ROU Lease Asset	6,639.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	1,653,221.

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) Lease Liabilities	6,639.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	6,639.

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	8,000,304.
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			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	8,000,304.
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	8,000,304.

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	9,128,140.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	9,128,140.
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	9,128,140.

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.

SCHEDULE E (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schools

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: Highville Charter School

Employer identification number: 26-0858723

Part I

		Line	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?	1	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?	2	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	3	X	
	Published in State of Connecticut brochure of public schools			
4	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	X	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X	
	If you answered "No" to any of the above, please explain. If you need more space, use Part II.			
5	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	5a		X
b	Admissions policies?	5b		X
c	Employment of faculty or administrative staff?	5c		X
d	Scholarships or other financial assistance?	5d		X
e	Educational policies?	5e		X
f	Use of facilities?	5f		X
g	Athletic programs?	5g		X
h	Other extracurricular activities?	5h		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?	6a	X	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		X
	If you answered "Yes" on either line 6a or line 6b, explain in 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 in Part II	7	X	

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:
Sch E - Financial Aid or Government Assistance Explanation State & Federal education money.

SCHEDULE J (Form 990)

(Rev. December 2024)

Department of the Treasury Internal Revenue Service

Compensation Information

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

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: Highville Charter School

Employer identification number 26-0858723

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

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

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

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Che Dawson	(i)	164,982.	0.	0.	0.	14,694.	179,676.	0.
Executive Director	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) Ebony West	(i)	132,049.	0.	0.	0.	12,514.	144,563.	0.
Director of Business Operationa	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE K (Form 990) (Rev. December 2024)
Department of the Treasury Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: Highville Charter School

Employer identification number 26-0858723

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased Yes	(g) Defeased No	(h) On behalf of issuer Yes	(h) On behalf of issuer No	(i) Pooled financing Yes	(i) Pooled financing No
A	Tax Exempt Bond		744396GN6	09/30/22	1,650,000.	See Part VI		X		X		X
B	Public Finance Authority		744396GP1	09/30/22	10930000.	See Part VI		X		X		X
C												
D												

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	350,000.			
2	Amount of bonds legally defeased				
3	Total proceeds of issue				
4	Gross proceeds in reserve funds		1,646,582.		
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds		557,579.		
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	1,650,000.	10,930,000.		
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion				

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X		X				
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X		X				
16	Has the final allocation of proceeds been made?	X		X					
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X					

Part III Private Business Use

	A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X				
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X		X				
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X		X				
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X		X				
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		%		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		%		%		%		%
6 Total of lines 4 and 5		%		%		%		%
7 Does the bond issue meet the private security or payment test?		X		X				
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X		X				
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		X					

Part IV Arbitrage

	A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X				
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X		X				
b Exception to rebate?		X		X				
c No rebate due?		X		X				
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X		X				

Part IV Arbitrage *(continued)*

	A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X				
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X				
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X				
7 Has the organization established written procedures to monitor the requirements of section 148?		X		X				

Part V Procedures To Undertake Corrective Action

	A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?		X		X				

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

Schedule K - Purpose of Issue Description Tax Exempt Bond

Tax Exempt Bond:

- Improvements to Buildings

Public Finance Authority:

- Refinance and Improvements

SCHEDULE O (Form 990)
(Rev. December 2024)
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 instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: Highville Charter School

Employer identification number: 26-0858723

Form 990, Part I, Line 1, Description of Organization Mission:
classrooms, caring and healthy relationships, data-driven curriculum and programming focused on whole child social, emotional, and academic growth.

Form 990, Part VI, Section B, line 11b:
Organization's Process to Review Form 990 Emailed copy of return to Board Members.

Form 990, Part VI, Section B, Line 12c:
Conflict of interest are monitored through accounting records by financial officer.

Form 990, Part VI, Section B, Line 15:
Compensation Process for Top Official Board reviews and sets compensation levels for management.

Form 990, Part VI, Section C, Line 18:
Governing Documents Disclosure Explanation Documents are available upon request

Form 990, Part VI, Section C, Line 19:
Governing Documents Disclosure Explanation Documents are available upon request