

2018-19 CHARTER SCHOOL ANNUAL REPORT

PART 1: SCHOOL INFORMATION AND EXECUTIVE SUMMARY	
Name of Charter School:	Year School Opened:
Common Ground High School	1997
Street Address:	City/Zip Code:
358 Springside Avenue	New Haven, CT 06515
School Director:	School Director Contact Information:
Liz Cox	lcox@commongroundct.org /203-389-4333
Grades Authorized to Serve in 2018-19:	Charter Term:
9-12	2015-2020
1. School Performance Best Practices	
<p>Common Ground helps <u>all</u> students travel pathways to college success, environmental leadership, meaningful careers, and healthy, happy, sustainable lives.</p> <p>We offer rigorous learning experiences -- for instance, by mobilizing vertical skills progressions in reading, writing, and problem-solving across all content areas.</p> <p>We build responsive relationships, grounded in our small school environment -- e.g., through guidance groups that stick together for four years, supporting social/emotional learning, leadership and agency, college and career exploration, and academic success.</p> <p>We make learning relevant by rooting it in our community and environment, and in environmental and social justice issues; for instance, 10th graders work with a theater company to stage interactive productions that explore solutions to lead poisoning, the school to prison pipeline, and housing injustice.</p> <p>We encourage <u>all</u> students to lead by granting real roles and rights -- for example, by forming teams of students, teachers, and community partners to co-plan electives like Race, Identity, and Justice and Outdoor Leadership.</p> <p>Another defining characteristic of our students, teachers, and leaders is that we are always looking for ways to improve -- and we know that there is room to grow. Still, we are proud that our diverse student body -- 78% young people of color, 72% from New Haven, 63% qualifying for free/reduced lunch, 22% with individual educational plans -- is making gains as readers, writers, and problem-solvers greater than the vast majority of their peers nationally, graduating high school and matriculating in college at rates above the state average, and growing into a new generation of powerful leaders.</p>	

PART 2: SCHOOL PERFORMANCE	
2. School Goals	
Mission Statement:	
<p>Common Ground High School will graduate students with the knowledge, skills, and understanding to live healthy, powerful, and productive lives. We do so through authentic learning that develops academic excellence, ecological literacy, strong character, and commitment to community.</p> <p>Common Ground High School takes the urban environment as its organizing focus. Common Ground uses three sites as laboratories for learning: the urban farm that is the school's campus, the natural environment of the adjacent West Rock Ridge State Park, and the urban setting of New Haven, Connecticut. Close study of these places develops understanding of local and global issues. Through this study and core academic work, students experience a rigorous high school curriculum that prepares them for competitive colleges, meaningful careers, and purposeful lives.</p> <p>Common Ground High School is a program of the New Haven Ecology Project. NHEP is a center for learning and leadership, inviting people across ages and identities to connect with their urban environment, build community, grow into their full potential, and contribute to a just and sustainable world. We work toward this mission through active, authentic learning rooted in justice and our environment: a farm, in a forest, in a city.</p>	

Goal:	Evidence of Progress toward Goal:
<p>1. <u>All</u> students will experience real academic growth, meet high standards, and travel pathways to career, college, leadership, and life after high school.</p>	<p>Over the last three years, Common Ground has built and strengthened a four-year progression of experiences designed to help all students make dramatic academic gains, while travelling flexible pathways to post-high school success:</p> <ul style="list-style-type: none"> ● Every student engages in a core curriculum, rooted in high standards and our environmental justice mission. Ninth and 10th graders spend four of eight periods in the interdisciplinary core -- using our unique campus and New Haven as their classrooms. In Junior Seminar and Senior Capstone, students strengthen SAT-aligned skills, write college essays, reflect on their growth, complete community research papers and action projects, and plan next steps. ● Alongside the core, students take other courses aligned with Common Core and NGSS and preparing students for success after high school. In 9th grade, e.g., all students double up on math, many take an additional science course, and those who are behind in reading and math access academic labs. Juniors and seniors have many choices -- including Advanced Placement courses, an integrated math progression, arts offerings, and electives tied to our environmental mission. ● Expanded learning and leadership opportunities support academic success, build transferable skills, and explore post-high school pathways -- including two dozen after-school programs, credit-bearing internships, a Green Jobs Corps, non-traditional electives, and dual enrollment opportunities. ● Across four years, students stick with a small guidance group and build a portfolio. Guidance teachers help students navigate and reflect on their learning, while following a four-year progression related to social/emotional learning, leadership and agency, career and college, and academic goal-setting. To graduate, every student must defend an online portfolio showing their growth as learners and leaders. <p>We continue to work to strengthen and refine this unique school model, and are ready for the work ahead. At the same time, we are proud of the progress that our students are making:</p> <p>On time graduation. In 2018, Common Ground’s four-year graduation rate (91.9%) exceeded the state average (87.9%). According to the most recent available state data, 100% of high needs Common Ground students graduated within 6 years, compared to 81.8% of high needs students statewide. The percentage of students who are on track to graduate is also high; despite moves to a more rigorous curriculum and from a 5-period to 8-period schedule, 90% of 9th graders earned enough credit to move to 10th grade in 2017-18 and 2018-19, up from 87% in 2016-17.</p> <p>Successful transitions to college. In the class of 2019, 97% of Common Ground students gained admissions to college. In the class of 2018, 74% of Common Ground students enrolled in college in the year after graduation.¹ By comparison, in 2016-17, Connecticut’s College matriculation rate was 70.9%, and our host district’s rate was 59.5%. To support their success after high school, we have increased the percentage of students taking college and career readiness courses from 23% in 2015-16 to 55.3% in 2017-18. From 2017-18 to 2018-19, the number of students taking college courses while in high school increased from 13 to 36; in spring 2019, students successfully earned credit in 32 of the 35 classes in which they were enrolled.</p> <p>Academic growth. While many of our incoming students enter high school behind grade level, they make significant gains at Common Ground. This is particularly true of our most recent incoming students, who are experiencing the four-year pathways model described above. During the first half of the 2018-19 school year, for instance, our 9th graders made more progress in math than 94% of their peers nationally, according to the NWEA Measures of Academic Progress (MAP). Last year, Common Ground 9th and 10th graders also ranked in the 99th percentile</p>

¹ Based on data from the National Student Clearinghouse, combined with direct evidence from graduates who are not correctly matched in the Clearinghouse. In the class of 2017-18, three additional graduates not matched in the National Student Clearinghouse successfully enrolled in college in the year after graduation.

nationally for growth in reading, according to MAP. This progress builds on dramatic gains in 2017-18, when Common Ground 9th graders grew more than 98% of their peers nationally in math and 90% of their peers in language usage. In 2017-18, our 10th graders' growth put them in the 88th percentile in math and the 98th percentile in reading.

Academic mastery & college readiness. Up until our most recent mastery test results, the percentage of our students reaching college-ready benchmarks on the SAT was increasing substantially -- significantly surpassing our host district, and approaching the state average for reading. Between 2015-16 and 2017-18, the percentage of Common Ground students meeting the college-ready benchmark on the school day SAT increased from 10.3% in math to 26.7% and from 38.5% to 57.8% in reading. Moreover, in the class of 2021 -- the first to experience our new integrated 9th and 10th grade curriculum -- students are making significant gains toward college readiness. The percentage of the class of 2021 who reached the college ready benchmark on the MAP test in reading increased from 44% when they entered at 9th graders, to 57% at the start of their 10th grade year, to 72% by the end of 10th grade. The percentage of students reaching college ready scores in math doubled from 14% at the start of 9th grade to 28% at the end of 10th grade. We know we have much more work to do to help all students meet college-ready benchmarks on the SAT, and to close internal gaps -- and we are committed to doing so, as we describe later in this application.

Language acquisition for English learners. Common Ground's English Learners showed more growth in oral language skills than their peers in high schools across Connecticut, and made comparable progress in literacy to English Learners in other high schools. On average, Common Ground English learners met 65.8% of their target growth in oral language; by comparison, the state average for high school students ranges from a low of 45.4% for 9th graders to a high of 55.8% for 10th graders. On average, Common Ground students met 41.5% of their growth target in literacy; statewide, the average ranged from 29.4% in 9th grade to 50% in 11th grade.

Because of progress in these and other areas, Common Ground's overall School Performance Index has increased over the last three years -- from 67.8 in 2015-16, to 69.5 in 2016-17, to 71.2 in 2017-18. By comparison, our host district's SPI for 2017-18 was 65. At the same time, as we will continue to state throughout this renewal application, Common Ground's staff, students, and community are always striving to improve. As we have reflected on our students' progress and achievement, we have identified the following goals as our highest priority during the time period covered by our next charter renewal:

1. Help all students meet high academic standards and make gap-busting gains in reading, writing, problem-solving, and scientific thinking skills. In 2019-20, we will:

- Roll out an improved four year skills sequence, which prescribes more and higher quality reading, writing, and problem-solving work across all subject areas, with fidelity.
- Mobilize new interim assessments aligned with our skills sequence and SATs, and regularly review these data in horizontal teams.
- Support students through more timely and individualized supports -- e.g., through online intervention programs, and through same day interventions that ensure all students who do not attain daily math learning targets receive additional same day interventions.

2. Strengthen the systems that put all students on pathways to college success, meaningful careers, powerful leadership, and healthy and sustainable lives. In 2019-20, we will:

- Continue to strengthen our four-year guidance curriculum.
- Revise our online portfolio and high school transcript to align with our pathways model.
- Further build quality and alignment of Core 9 & 10, Junior Seminar, and Senior Capstone.
- Mobilize connections within the organization and in the community to expand learning: e.g., through credit-bearing internships, engaging residents as co-designers and teachers.

<p>2. <u>All</u> Common Ground students will grow into powerful environmental and social justice leaders.</p>	<p>The same changes in our curriculum that are building academic success and rigor are also creating new, more coherent pathways toward leadership and agency. Our 9th grade core curriculum mobilizes environmental and social justice themes (e.g., food stories, diversity and identity) to integrate instruction, uses our 20-acre site as a learning lab (e.g., through authentic math on our urban farm), and pushes students to engage in authentic, challenging work for real audiences (e.g., creating a publication and public event that shares what they have learned with an audience of family members). The 10th grade core curriculum that we piloted in 2018-2019, and have revised for 2019-20, takes leadership capacities and environmental understanding developed on our campus and brings them into the larger New Haven community. New electives give students a chance to pursue their passions and take agency in their learning, and our new Junior Seminar is built to give students time to reflect on their growth as leaders in particular. Shifts in our senior capstone course push all students to do deep research on environmental and social justice issues, and partner with community organizations to address these issues. The impact of these investments in student leadership can be measured in several ways:</p> <p>Access to environmental and social justice learning and leadership opportunities during the school day. According to a survey of Common Ground students conducted with evaluation partners at NewKnowledge, students are engaging in substantial (and growing) opportunities focused on the local community and environment over the last three school years. For instance:</p> <ul style="list-style-type: none"> ● The percentage of 9th graders who have learning experiences focused on their local community and environment -- including field trips, projects, research, and reflection focused increased substantially from 2016-17 to 2017-18, the first year in which we taught our new integrated 9th grade core curriculum. For instance, the percent of students who say they “always” or “frequently” take on projects focused on their community or local environment increased from 22% before we rolled out our new 9th grade core to 52% in after this implementation. ● This trend continued in 2018-19 as we implemented our new 10th grade core. The % of 10th graders who say they “always” or “frequently” take on projects focused on their community or environment was 68% -- greater than the 52% of these students who took on local projects as 9th graders. 93% of 10th graders say they always, frequently, or sometimes reflect, in writing, on learning related to the community and environment. ● In the class of 2019, 97% of seniors reported that they took on projects, completed research, and reflected through discussions and writing focused on their local community and environment. 59% say they “always” or “frequently” take on research on the local community and environment (up from 45% in 2018). <p>Leadership identity & commitment. These opportunities for learning and reflection are translating into increased sense of agency, leadership confidence, and social justice commitment. According to NewKnowledge research:</p> <ul style="list-style-type: none"> ● Between 9th and 12th grade, the percentage of students who say experiences at Common Ground helped them become a leader (in 2018-19, 57% of 9th graders v. 76% of seniors), care about the environment (65% of 9th graders v. 83% of seniors), and commit to social justice (38% of 9th graders v. 69% of seniors) all increase significantly. ● The percentage of 9th graders who say that Common Ground has helped them grow into environmental leaders has also increased -- coinciding with the implementation of our new 9th grade core curriculum. For instance, the percentage of 9th graders who say experiences at Common Ground helped them become a leader increased from 32% in 2016-17, to 50% in 2017-18, to 57% in 2018-19. The percentage of 9th graders who say Common Ground helped them become someone who are about the environment increased from 46% in 2016-17, to 57% in 2017-18, to 65% in 2018-19. ● Students continue to show growth in leadership confidence and identity as they experienced our new integrated 10th grade core curricula. Between the end of 9th grade and the end of 10th grade, the percentage of members of the Class of 2021 who say that
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	<p>-- because of experiences at Common Ground -- they are someone who cares about the environment grew from 57% to 80%, and the percent who say they are someone who creates social change grew from 48% to 59%.</p> <p>Leadership growth & competence. For the fifth year, Common Ground seniors were required to demonstrate their growth as powerful leaders in order to graduate. All 2019 graduates successfully met this requirement -- creating an electronic portfolio comprised of reflections on significant leadership experiences in and beyond the classroom, and then defending this portfolio before a panel of staff and an audience of peers and family members. Every portfolio and defense also included a capstone senior project, students' own definition of leadership, and their plans for success after high school. Last year was the first in which every Common Ground student successfully defended their portfolio on their first attempt. Moreover, we are making measurable strides in strengthening a four-year portfolio process. All but four sophomores successfully completed their sophomore defenses -- up from about 50% in the previous year.</p> <p>Interest in environmental careers. The percentage of Common Ground students who say they are interested in pursuing environmental careers increases substantially between 9th grade year and senior year. Forty eight percent of the class of 2019 agree or strongly agree that they are interested in a career that improves the environment, compared to 38% of 9th graders. Two in three members of the class of 2018 said they were interested in an environmental career, compared to 45% of 9th graders entering in 2018. Even more seniors say they are interested in improving the environment after graduation, whatever career they choose -- 63% agree or strongly agreed with this statement in 2017, 70% in 2018, and 76% in 2019.</p>
<p>3. Common Ground will build a just, inclusive, positive school climate that supports <u>all</u> students' success and leadership.</p>	<p>Common Ground's school model is grounded in systems and structures that contribute to a positive school culture and climate. Our small size and guidance groups allow us to know our students well, challenge them as individuals, and build cohesive culture. Our commitment to POWERful leadership -- Pride, Ownership, Wonder, Effort, and Respect -- is concretized through POWER assemblies, our leadership portfolio system, and other opportunities to reflect on and celebrate students' growth as leaders. Our core curriculum provides a context for building academic culture and common behavioral norms, strengthening relationships, and building student leadership and agency. Responding to a student body that has experienced inadequate educational opportunities, complex trauma, and other barriers to academic success, we have built a system of student supports that is robust and multi-faceted.</p> <p>Common Ground works continuously to improve school climate and culture. Recently, we have:</p> <ul style="list-style-type: none"> ● <i>Engaged in work to confront implicit bias, address the way that systems of oppression show up in schools, and develop a culture of equity, justice, and anti-oppression.</i> This work has included all-staff capacity-building, changes in policies, shifts in hiring processes, and improvements in curriculum to reflect our commitment to social justice. ● <i>Developed a four-year progression for students' non-academic learning -- including social-emotional growth, leadership and agency, college and career development, and skills that support academic success.</i> Over the last year, we have rolled out a new guidance curriculum that reflects these progression, and supported its implementation through monthly meetings of each grade level guidance team. ● <i>Engaged in ongoing professional development and systems change to move toward a restorative approach to school discipline.</i> This process has included training on restorative practices like circles and respect agreements, consultation with experts and other schools, analysis of discipline data for evidence of bias, and shifts in policy and practice. <p>These long-standing commitments and newer improvement efforts contribute to school climate:</p> <p>Improved student attendance. Common Ground's chronic absenteeism rate (12.6% in 2018-19) is significantly lower than at the time of our last charter renewal (15.3%), when attendance was identified as an area for action. Our 2018-19 chronic absenteeism rate is significantly below the</p>

	<p>state average for high schools -- which range from 13.4% in 9th grade to 19.4% in 12th grade (data from 2017-18, the most recently available numbers). This reduced and comparatively low rate is the result of concerted efforts -- and we know we need to continue to reduce this number.</p> <p>Decreased serious disciplinary incidences. Common Ground’s overall suspension rate has dropped in each of the last two years, as the table above indicates. Now at 6.9%, our suspension rate is below the most recently available state-wide high school data (which ranged from 13.8% in 9th grade to 9.4% in 12th grade in 2017-18).</p> <p>Positive parent perceptions of culture. In Spring 2019, 76 of our families completed school climate surveys. The results speak Common Ground’s positive school culture:</p> <ul style="list-style-type: none"> ● 93.5% of parents said that Common Ground teachers and staff have high standards for achievement almost all of the time or most of the time (6.5% answered some of the time, 0% answered none of the time). ● 90% of parents say that, if their student has a problem, Common Ground staff helps them resolve or solve the problem in a reasonable amount of time. ● 95% of parents say that that feel that there are trusted adults in the building my child can go to talk to/ask for help almost all or most of the time. <p>Engagement in learning & leadership beyond the classroom. In 2018-19, 67% of students engaged regularly in Common Ground’s out-of-school opportunities -- either participating in programs an average of at least a day each week, or successfully completing at least one job placement through our Green Jobs Corps, or both. Nearly every one of our students (99%) participated in after-school programs at some level, and a total of 80 students successfully participated in paid work opportunities through Green Jobs Corps. These programs provide critical youth development inputs; when surveyed last spring:</p> <ul style="list-style-type: none"> ● 84% agreed/strongly agreed, “Being in this program makes me want to come to school.” ● 93% agreed/strongly agreed, “I am glad that I am in this program.” <p>We know that we can strengthen our school culture, and have a plan for doing so. We will:</p> <ul style="list-style-type: none"> ● Continue work toward a scaffolded four-year approach to restorative justice. ● Sustain and live out our commitment to equity and inclusiveness. ● Continue to strengthen our four-year guidance curriculum. ● Empower the Climate Committee to lead and monitor progress on school initiatives.
<p>4. <u>All</u> Common Ground’s staff will model effective teaching practices, continuously grow as educators, and support educational change at other schools in New Haven and beyond.</p>	<p>Teacher leadership. In 2018-19, Common Ground has sustained and deepened our work to support teacher leadership, growth, and professional culture. We created a stronger team structure, empowered and stipended teachers to lead these teams, and changed our faculty meeting structure to support monthly meetings of vertical, horizontal, and grade level guidance team meetings, as well as twice weekly meetings of our integrated core teams. Our faculty sustained and strengthened a Teacher Leadership Council initiated during the 2017-18 school year, oriented toward school improvement.</p> <p>Common & individualized professional development. The average Common Ground teacher participated in 38 hours of professional development during the 2018-19 school year -- a combination of common, embedded professional development aligned with our school improvement goals and mission, alongside other learning opportunities tied to teachers’ individual professional growth plans. Key common experiences focuses on raising the rigor (e.g., through integrating complex texts and SAT-aligned questions into content area courses), meeting the needs of English Learners and students with individual educational plans, and student-led professional development focused on gender identity. Strengthened vertical teams developed shared professional development plans specific to their content areas, as well. For instance, Common Ground’s science team participated in extended workshops on phenomena-based learning, curriculum design, assessment and performance task development aligned with NGSS</p>

standards -- using a training of trainer model where science teachers participated in different professional development opportunities, and then shared during vertical team meetings.

Teacher retention & diversity. Common Ground has had a strong record of teacher retention; between zero and three members of our full-time certified teaching staff have departed in each of the last five years. As we create new positions, fill openings, or promote from within, we have focused on building a team that reflects the diversity of our student body. Between the start of 2018-19 and the present, we hired a highly qualified Executive Director who is a native Spanish speaker and first generation immigrant, promoted an outstanding English teacher who is African American and a New Haven native to the position of Assistant Director/Lead Teacher, hired three outstanding new faculty members of color, supported a talented support educator of color in gaining math certification through the Relay program, hired an exceptional Common Ground alumni as our Green Jobs Corps Manager, and moved a part-time youth organizer position held by a person of color from part time to full time. We still have more work to do.

Foundational building blocks of teaching & learning. In 2018-19, Common Ground students designed and implemented a new end of course survey, aligned with Common Ground's foundational building blocks. In Spring 2019, students completed 328 surveys about 22 different courses. These survey results speak to Common Ground's teacher professional practice:

- **Rigor: Does your teacher challenge you and have high expectations of you?** Only 4.2% of respondents answered negatively (1 or 2 on a 5-point likert scale). 74.1% of students answered positively (4 or 5 on a 5-point scale), and 22% gave a neutral response.
- **Relationships: Do you have a positive relationship with your teacher, where they meet your needs?** Only 5.5% answered negatively, while 78.3% answered positively and 16.2% gave a neutral response.
- **Relevance: Is this class real and relevant to you?** Only 10.4% answered negatively, while 67.4% gave a positive response and 22.3% answered neutrally.
- **Real Roles and Rights: In this class, were you able to make choices, have a voice, and grow as a leader?** Only 11.3% answered negatively, while 64% gave a positive response and 24.7% answered neutrally.

Collaboration with our host district. We are committed to the vision of charter schools as laboratories of innovation, and create opportunities for meaningful exchange with New Haven Public Schools. For instance, Common Ground's CT Schoolyards Program currently works with 22 different public K-8 schools to create and sustain school gardens, schoolyard habitats, and outdoor classrooms -- and to integrate these spaces into teaching and learning at these schools. Common Ground also partners with New Haven Public Schools to provide rich environmental education experiences to district students and teachers. Last year, Common Ground's school field trip program engaged 6,703 students, including 4,329 students from 28 different New Haven Public Schools. An additional 68 NHPS students joined in Kids Unplugged after-school programs, thanks in part to a partnership with the district that provides free transportation. Finally, 50 New Haven students joined in Nature Year, coming to Common Ground's campus one day each week to engage in student-directed outdoor learning -- a program which the state's most recent past education commissioner pointed to as a model for expanded learning.

Creating Ripples Beyond our Community. Our work to support and partner with like-minded schools, and to catalyze educational innovation, reaches far beyond New Haven, as well. We are a founding and leading member of the national Catalyst Schools Network, lead a regional network of urban public high schools called Teaching Our Cities, and have been an inaugural member and leader in the CT Green LEAF Schools network. Whenever possible, we have invited our neighbors in New Haven Public Schools to join in these efforts. And in all of these efforts, we have worked to improve Common Ground's own practice and school model, while also contributing to improvement at peer schools.

3. Student Achievement			
Performance Metric	*2015-16:	*2016-17:	*2017-18:
ELA Performance Index – All Students	48.0%	57.5%	54.8%
ELA Performance Index – High Needs Students	39.7%	50.4%	45.0%
Math Performance Index – All Students	41.6%	48.0%	49.0%
Math Performance Index – High Needs Students	35.3%	39.7%	42.5%
Science Performance Index – All Students	52.2%	45.9%	N/A
Science Performance Index – High Needs Students	49.0%	40.3%	N/A
ELA Avg. Percentage of Growth Target Achieved – All Students	N/A	N/A	N/A
ELA Avg. Percentage of Growth Target Achieved – High Needs Students	N/A	N/A	N/A
Math Avg. Percentage of Growth Target Achieved – All Students	N/A	N/A	N/A
Math Avg. Percentage of Growth Target Achieved – High Needs Students	N/A	N/A	N/A
Average daily attendance rate:	93.9%	93.8%	93.8%
Chronic absenteeism rate:	11.5%	12.9%	15.5%
Overall suspension rate: (% of students with 1+ suspension/ expulsion)	7.4%	8.9%	7.9%
Number of in-school suspensions:	*	7	6
Number of out-of-school suspensions:	13	16	12
Number of expulsions:	*	*	0
Four Year Adjusted Cohort Graduation Rate (if applicable):	100.0%	91.2%	86.0%
Six Year Adjusted Cohort Graduation Rate (if applicable)	93.3%	86.4%	100.0%
Accountability Index charter school:	67.8%	69.5%	71.2%
Accountability Index state:	73.1%	73.2%	74.9%

4. Legal compliance Best Practices
<p>Last year, approximately 23% of Common Ground students had an individual educational plan, and an additional 9% had a 504 plan -- significantly above the rates of our sending districts. Students who qualify for special education supports are consistently provided with educational opportunities in the least restrictive environment possible. Our certified special education team works closely with sending districts to develop and ensure compliance with students' IEPs and 504 plans. This team also works closely with our classroom teachers (for instance, by participating in 9th and 10th grade core team meetings); all teachers have been trained in universal design for learning, and our special educators provide ongoing support and coaching in ensuring learning experiences reflect universal design principles. This team is committed to engaging students in the PPT process, as well -- building awareness of the supports they need and deserve, and developing a plan for reverse scaffolding of support so that students are increasingly able to advocate for themselves.</p> <p>Common Ground accommodates students in a holistic way that not only provides academic support, but also fosters emotional regulation, is mindful of student trauma and helps students achieve a greater sense of self within their community. Our trans-disciplinary approach to learning incorporates trauma-informed, scientifically researched-based interventions and supports including the ARC (Attachment, Regulation, Competency) framework, restorative justice framework, and trauma informed teaching. Special educators coordinate closely with our student support team -- including teaching assistants, social workers, nurses, and community-based providers -- to ensure that students academic and human needs are being met.</p>
PART 3: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT
5. Financial Documents: The requested financial documents are attached to this report.
6. Financial Condition: Provide the following financial data for FY 2018-19

Total margin (net income/total revenue):	8.97
Debt to asset ratio (total liabilities/total assets):	.039
Debt service coverage ratio (net income+depreciation+interest expense)/ (principal+interest payments):	.767216 (debt repaid by year end)
Current asset ratio (current assets/current liabilities):	1.10
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	32
Cash flow (change in cash balance):	(21,746)

7. Governing Board				
Name:	Occupation:	Board Role/Term:	Mailing/Email:	Background Check:
Kyeen Andersson	International Health Policy Analyst. Common Ground Children's Programs Parent.	Term expires: 6/21	141 Deepwood Drive Hamden, CT 06517 kyeen.andersson@nhep.com	<input checked="" type="checkbox"/> Yes
Wendy Battles	Senior Organizational Change Management Specialist, Yale University.	Co-Chair Term expires: 6/20	22 Jenick Lane Woodbridge, CT 06525 wendy.battles@nhep.com	<input checked="" type="checkbox"/> Yes
Ilene Crawford	Associate Vice President for Academic Affairs, Southern Connecticut State University.	Term expires: 6/21	195 Stimson Road New Haven, CT 06511 ilene.crawford@nhep.com	<input checked="" type="checkbox"/> Yes
Mike Doolittle	Photographer/Photojournalist.	Term expires: 6/20	119 Everit Street New Haven, CT 06511 mike.doolittle@nhep.com	<input checked="" type="checkbox"/> Yes
Darnell Goldson	Local Board of Education Representative.	Term expires: Based on district appointment	dgoldson.nhboe@gmail.com	<input checked="" type="checkbox"/> Yes
Beth Klingher	Artist & Educator. Past Public School Teacher, Small Business Owner.	Treasurer Term expires: 6/20	228 Everit Street New Haven, CT 06511 beth.klingher@nhep.com	<input checked="" type="checkbox"/> Yes
Kerry Lord	Director of Programs, Connecticut Center for School Change. Past Teacher & Principal.	Term expires: 6/20	283 Willow Street New Haven, CT 06511 kerry.lord@nhep.com	<input checked="" type="checkbox"/> Yes
Monica Maccera Filppu	Executive Director, New Haven Ecology Project	Non-voting ex officio member Term expires: 6/20	114 Ray Road New Haven, CT 06515 Monica.maccerafilppu@nhep.com	<input checked="" type="checkbox"/> Yes
Bob Parker	Retired High School Principal, School District Communications Director.	Co-chair Term expires: 6/20	195 Livingston Street New Haven, CT 06511 bob.parker@nhep.com	<input checked="" type="checkbox"/> Yes
Charles Negaro	Founder and Chairman, Chabaso Bakery.	Term expires: 6/21	(203) 562-9007 H charles.negaro@nhep.com	<input checked="" type="checkbox"/> Yes
Babz Rawls-Ivy	Editor, Inner City News. Parent of Common Ground Alumnus.	Term expires: 6/21	(203) 645-9278 M babz.rawls-ivy@nhep.com	<input checked="" type="checkbox"/> Yes
Errol Saunders	Doctoral Student, Teachers College, Columbia University. High School Teacher.	Secretary Term expires: 6/21	614 W. 157th Street #3C New York, NY 10032 errol.saunders@nhep.com	<input checked="" type="checkbox"/> Yes
Terri Snell	United Health Care. Parent of CGHS Student.	Parent Rep Term expires: 6/20	6 Willow Street West Haven, CT terri.snell@nhep.com	<input checked="" type="checkbox"/> Yes
Brian Springsteen	Teacher, Common Ground High School.	Teacher Rep Term expires: 6/20	brian.springsteen@commongroundct.org	<input checked="" type="checkbox"/> Yes

8. Renewal Terms and Other Issues		
Standard/ Indicator:	Term or Condition:	Progress Update:
1.1 Academic Achieve- ment	The school's Performance Index rates (1a.-1d.) in the 2018-19 Next Generation Accountability Report have slipped below New Haven, the host district.	<p>Our most recent SAT results raise two linked concerns. First, in 2017-18, school day SAT scores showed significant gains in the percentage of students meeting college-ready benchmarks -- but also revealed a statistically significant gap between our high needs subgroup and our student body as a whole. Then, in 2018-19, the percentage of juniors who met college ready benchmarks dropped significantly as compared to our previous junior class. We know that we and our students are capable of more. In fact, we saw these results coming before they were released, and started to take action to address them. We have:</p> <ul style="list-style-type: none"> ● Implemented a school day schedule built to support the integrated work of our 9th and 10th grade cores, and to ensure that students in 11th and 12th grade experience both a continuous academic curriculum and choices to explore flexible pathways and build college and career readiness. ● Significantly strengthened standards-aligned vertical skills progressions in reading, writing, inquiry, and problem-solving, and rolled these vertical progressions out across horizontal teams. ● Continued to refine an integrated math sequence, emphasizing skills and content that align with Common Core and the SAT. Our math team spent the summer revising this sequence with a focus on building perseverance and strengthening a four-year progression of problem-solving skills. ● Integrated targeted work around SAT preparedness in our new core Junior Seminar -- including goal setting work, skills development, and practice. ● Invested significant staff capacity in strengthening our written curriculum -- working from templates that privilege skills development and alignment. ● Developed and rolled out a new team structure, empowering and compensating teachers as leaders within these teams, and built a year-long meeting calendar that gives all teams common planning time. As part of this shift, we embedded members of our special education staff on our Core 9 and Core 10 teaching teams. ● Deepened supports for math, reading and writing during the school day. Our math A course -- designed for students who enter high school significantly behind -- is co-taught by a math teacher and a special educator. We double up on math for nearly every 9th grader -- combining contextualized, relevant, interdisciplinary math work as part of Core 9 and level-appropriate math outside of the core. We also double up on literacy for our 9th graders who are the farthest behind -- while still leaving room in their schedule for art, physical education, and after-school programs. ● Brought all of our science faculty through extended professional development on NGSS standards; modified curriculum templates to embed NGSS-specific cross-cutting concepts, disciplinary core ideas, science & engineering practices, and performance standards; and developed and re-developed how we embed NGSS standards within our science sequence. ● Built a strong team of support educators who assist our classroom educators and special educators in delivering classroom instruction -- and partnered with Relay's route to certification program to create pathways for support educators to become certified classroom teachers. ● Ramped up and systematized academic supports -- expanding the number of students involved in summer school, launching a Saturday academy to support students struggling in their classes, and developing common structures and expectations for students in the 9th grade in particular.

- Engaged students as leaders in school improvement -- creating videos and print resources that help communicate our vision of flexible student pathways, building teams of students and teachers in creating elective courses, rolling out end of course surveys aligned with our foundational building blocks, and granting students greater choice in their courses.

Alongside these existing strategies, we have developed and are now implementing a response plan focused on the results of our most recent SATs and on the need to support students in mastering NGSS standards. In the 2019-20 school year, we are:

1. Rolling out an improved four year skills sequence, which prescribes reading, writing, and problem-solving work across all classes in all subject areas, with fidelity -- including use of a new common writing rubric, regular cold reads of complex texts, shared reading strategies by grade level, and targeted conventions work using focused correction areas. As a result of this work, teachers across subjects have significantly increased the quality and quantity of reading and writing opportunities.
2. Mobilizing new interim assessments aligned with our skills sequence and SATs, and regularly review these data in horizontal teams.
3. Supporting student success on NGSS-aligned assessments by integrating virtual experiments, performance tasks where students need to apply their scientific knowledge to new situations, focused works around scientific diagrams and sequencing, and opportunities for students to practice using multiple pieces of evidence to support claims into all science courses.
4. Systematically employing IXL -- an online intervention program, aligned with SAT and MAP, which Common Ground has piloted successfully in math -- to support accelerated, individualized skills progress in reading and mathematics for all 9th, 10th, and 11th graders.
5. Ensuring that all students who do not attain daily math learning targets receive additional interventions before their next math class.

We have reason to believe that this combination of long-term improvement in our academic program and a focused strategy in response to these SAT scores are already making a difference. Up until 2018, the percentage of our students reaching college-ready benchmarks on the SAT was increasing substantially -- significantly surpassing our host district, and approaching the state average for reading. Between 2015-16 and 2017-18, the percentage of Common Ground students meeting the college-ready benchmark on the school day SAT increased from 10.3% in math to 26.7% and from 38.5% to 57.8% in reading. Moreover, in the class of 2021 -- the first to experience our new integrated 9th and 10th grade curriculum -- students are making significant gains toward college readiness. The percentage of the class of 2021 who reached the college ready benchmark on the MAP test in reading increased from 44% when they entered at 9th graders, to 57% at the start of their 10th grade year, to 72% by the end of 10th grade. The percentage of students reaching college ready scores in math doubled from 14% at the start of 9th grade to 28% at the end of 10th grade.

<p>1.4 Chronic Absenteeism</p>	<p>The school's chronic absenteeism rate for the 2016-17 school year was 12.9%, whereas the state average was 9.9%. The school's rate for the 2017-18 school year was 15.5%, above the state average of 10.7%.</p>	<p>Common Ground's chronic absenteeism rate was 12.6% in 2018-19. This chronic absenteeism rate is below the state average for high schools statewide, which ranges from 13.4% in 9th grade to 19.4% in 12th grade, according to the most recent data available on EdSight. We continue to use a range of strategies to monitor student attendance on a real-time basis, remove barriers that are keeping students out of school, and create an environment that supports student engagement at Common Ground. For instance:</p> <ul style="list-style-type: none"> ● A full-time student support specialist tracks and shares data on student attendance and academic success on a real-time basis, works with families to resolve attendance issues, and gets timely data to 9th and 10th grade teaching teams to problem-solve individual student needs ● Common Ground's Student Social Support Team – including social workers, student affairs staff, and school nurse – develop, implement, and monitor individual support plans for all students who face barriers to educational success, in order to promote their attendance and retention. ● We partner with many organizations to support student attendance. For instance, a partnership with the New Haven Housing Authority provides wraparound support to students who live in public housing. <p>Other strategies that address chronic absenteeism are described elsewhere in this report. For instance, Common Ground's Green Jobs Corps supports student attendance by connecting our students who face the greatest barriers to academic and career success with paid jobs, case management, and individualized supports, and Common Ground's after-school programs provide high-interest enrichment experiences and individualized academic supports that help students stay in school.</p>
<p>3.5 School Culture and Climate</p>	<p>For the 2016-17, the school's suspension rate was 8.9%, while the state was 6.7%. The school's rate for 2017-18 was 7.9%, slightly above the state average of 6.8%.</p>	<p>Over the last year, our faculty has led the move toward a scaffolded approach to restorative justice, combining clear expectations and consequences especially in the younger grades with a steady commitment to restoring and rebuilding community when harm is done. Teachers have also created and staffed an Academic Restoration Center -- creating a space for students who are being disruptive or making the classroom environment unsafe to re-regulate before returning to class the next period -- as a way of improving classroom climate and reducing suspensions. This work builds on several years of professional learning and systems change, focused on building our capacity to enact a restorative approach. This process has included training on restorative practices like circles and respect agreements, consultation with experts and other schools, analysis of discipline data for evidence of systemic bias, and shifts in policy and practice.</p> <p>As a result of this work, serious disciplinary incidents continued to decrease in 2018-19, when Common Ground's suspension rate was 6.9%. This suspension rate is below the state average for Connecticut high schools, which in 2017-18 ranged from 13.8% in 9th grade to 9.4% in 12th grade, according to EdSight.</p>

9. Stewardship, Governance, and Management Best Practices

Common Ground's governance, stewardship, and management are strong. Our Board of Directors is reflective of our community, brings expertise, follows best practices, and is trained in the responsibilities of a charter school board. Financial systems are strong; our most recent audit revealed no findings. The School Director and Executive Director have 092 certifications, and teachers play leadership roles through our school team structure.

We engage in cycles of strategic and improvement planning. Our community organization engages in a regular three-year cycle of identifying priorities and developing plans. We undertook this process during the 2018-19 school year, and are finalizing targeted organizational and individual goals for the 2019-20 year. Within the high school, staff engage an annual school improvement planning, using a results-based accountability framework to

develop goals, results, indicators and strategies. These processes are driven by data, involve stakeholder input, aim toward measurable results, assign accountability, and integrate progress checks and course corrections.

Philanthropic investments and diverse funding streams put us in a strong financial position. Because of inequitable and inadequate charter funding, Common Ground must work to ensure that we have resources to give students the education they deserve. Our development team includes a director, communications and events associate, and part-time grant writer; board and management team also play critical roles. In 2018-19, the development team raised 19% of total revenues, or \$824,027. This private support added \$3,800 per pupil, and helped close the gap between charter funding and expenditures in our host district.

PART 4: STUDENT POPULATION

10. Enrollment and Demographic Data

Grades Served:	9-12	Student Enrollment:	216
% Free/Reduced-Price Lunch:	62.6%	% Black:	40.3%
% Special Education:	22.3%	% Hispanic:	34.3%
% Limited English Proficiency:	5.6%	% Caucasian:	21.8%

2018-19 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
										70	61	47	38	216

11. Enrollment Efforts

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

- A comprehensive student recruiting plan that includes (1) active social media outreach, (2) visits to all area K-8 schools who offer us the opportunity to meet with prospective students, (3) open houses and opportunities to shadow at Common Ground, (4) bilingual recruitment materials, and (5) translators available for student interviews, shadows, and open houses.
- Close cooperation with special educators, guidance counselors, and middle school teachers from sending schools and districts in order to support the smooth transition of students with specific learning needs into the Common Ground community.
- An intake process – including informational interviews, shadowing opportunities, family and student orientations, and benchmark testing – that welcomes students and provides the information we need to meet their needs, while not creating barriers to access.

Over the last several years, we have consciously shifted the content and approach of recruiting strategies -- emphasizing Common Ground's commitment to social justice as well as environmental leadership, and describing our commitment to creating a genuinely equitable and inclusive school environment, where students can be themselves and raise their voices. We have updated recruiting materials to reflect our commitment to building a diverse school community and helping students pursue pathways that reflect their individual passions.

As noted above, Common Ground has also taken a number of steps to welcome families whose native language is not English: including translating recruiting materials into Spanish, and offering translation services at recruiting and family events. We are actively working to strengthen relationships with middle schools with large Hispanic and immigrant populations, as well.

Common Ground's selection process is equitable and fair. In 2018-19, we partnered for the first time with NovusChoice to run a lottery for both New Haven and suburban applicants. While our lottery process has always been transparent and open, we determined that working with an external entity with a strong track record of running open and transparent selection processes would further strengthen this process. To sustain a positive relationship with New Haven Public Schools and continue to reach our target of prioritizing students from the City of New Haven, we also participated in the New Haven magnet school lottery.

The results of these efforts are measurable. Common Ground's student body reflects our commitment, laid out in our school charter, to overcome racial and geographic isolation:

- The percentage of students of color (78%) and white students (22%) students reflects our goal of educating a racially diverse student body and reducing racial isolation. In each of the last five years, Common Ground's demographics -- 32 to 41% African American, 30 to 41% Latino, and 21 to 30% white, along with a smaller number of students who identify as Asian, two or more races, or another racial/ethnic category -- have created a variety of opportunities for interactions among students of different racial backgrounds.
- In 2018-19, 72% of students came from the City of New Haven, and 28% from 17 other suburban, rural and urban communities -- including Hamden, West Haven, Bridgeport, East Haven, Waterbury, and Bridgeport. These numbers reflect our commitment to reduce geographic isolation and engage students from both urban and non-urban communities.
- Common Ground was unexpectedly granted an additional 15 seats in summer 2018, and we were able to fill all of those additional seats by October 1st. In summer 2019, we unexpectedly received an additional 10 seats; by October 1st, we had filled 223, and are on track to enrolling 225 students this month.

As a small charter school, the percentage of students in identified special populations varies from year to year. At the same time, Common Ground serves a significant and growing number of students in these populations:

- Special Education Status: Between 2014-15 and 2018-19, the percentage of Common Ground students who qualify for special education services has grown from 17% to 23%. Statewide, 15.4% of students qualify for special education supports, and in New Haven, 14.8% do so.
- Free and Reduced Lunch: Common Ground is serving an increasing number of students from low income families; 63% of students qualified for free or reduced price lunch in 2018-19, up from 42% in 2015-16, 49% in 2016-17, and 58% in 2017-18. This is significantly above the state average (41.9% in 2018-19).
- English Language Learners: The percentage of our student body who are English Learners have grown from less than 2% to 6% -- approaching the state average for all students (7.6%), and very likely above the state average for high schools, since English Language Learners are overrepresented in younger grades, according to the most recent data available on Edsight.
- History of Low Academic Performance: In 2019, nearly 30% of our incoming 9th grade class enter high school at least three years below grade level in reading, and more than 40% enter two or more years behind. The median reading level for our incoming 9th graders has decreased from 9.1 to 7.4 between 2015 and the present. Incoming students also need to make significant gains in math; in 2018 only 18% of incoming 9th graders were on track to college-ready benchmarks on the NWEA MAP.

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

- Special education services are planned in close partnership with sending school districts; Common Ground's two full time certified special educators work with support educators, part-time staff, and district staff to ensure that students' educational needs are met.
- A team of nine full- and part-time support educators assist classroom teachers in more than 50 different courses -- providing one on one tutoring and small group support, facilitating on-task behavior, and conducting formative assessment. These support educators also work with students during after-school academic support labs, providing valuable reinforcement for classroom work.
- Common Ground's new team structure and commitment to common planning time gives all teachers working at a grade level time to review data, share practices, and strategize. Special educators are included in 9th and 10th grade core planning meetings to support the success of students with IEPs and 504s, and to support differentiation to meet the needs of all students.
- A paid parent liaison -- themselves a parent of a high school student -- works for a full day a week to reach out to parents, welcome families to campus, and organize family events.
- We have strengthened supports who aren't succeeding academically -- e.g., offering Saturday academy, organizing focused support days over vacations, expanding our summer school to fill additional skills gaps.

As we work to support academic growth and standards mastery for all students, we are particularly focused on meeting the needs of special populations. As our population of English Learners have grown, we have built our capacity to meet their needs. providing sheltered instruction, offering focused reading instruction for EL students, hiring additional bilingual staff (including a new long-time bilingual educator as our executive director), and organizing nine hours of professional development for all faculty on supporting English Learners during the 2019-20 school year. Additional strategies are described under our student population and legal compliance best practices responses, and elsewhere in our application. These strategies make a measurable difference in educational outcomes, especially those in special populations:

- While many Common Ground students enter significantly behind in math and reading, they also make significant strides. As noted earlier in this report, for instance, our 9th and 10th graders made much greater gains as readers, writers, and problem-solvers than their peers across the country, according to results of the NWEA MAP. Among 9th graders who qualified for special education supports, the percentage reaching college-ready benchmarks in reading on the NWEA MAP increased from 18% at the start of the year to 42% by the end of the year. The percentage of 10th graders with IEPs who reached college-ready benchmarks in reading increased by 30 percentile points between fall and spring, as well.
- As noted earlier, Common Ground’s English Learners showed more growth in oral language skills than their peers in high schools across Connecticut, and made comparable progress in literacy to other English Learners in other high schools.
- Common Ground’s graduation rate for high needs students exceeded the state average for high needs student by 10 or more points in each of the last five years for which data are available. In four of these five years, our graduation rates for high needs students exceeded the state average for all students.

12. Waitlist Data

2018-19 Waitlist:	2019-20 Waitlist:
186	286 ²

13. Student Population Best Practice

Common Ground uses research-based strategies for retaining students that are in place in many schools -- e.g. using real time data on attendance and performance to support interventions, placing support educators in 50+ classrooms. In addition, we employ unique, above-and-beyond strategies to support retention:

- Green Jobs Corps, our youth employment program, connects approximately 80 students with paid work opportunities, career and leadership development, and wraparound supports. We give preference to students with low family income and special education status, while not stigmatizing participation by enrolling just students who face barriers like these.
- Out-of-school programs -- from robotics to rap and poetry, medical arts to writing lab -- provide enrichment opportunities and academic supports. More than half of students stay after school at least once per week; 84% of participants agreed or strongly agreed, “Being in this program makes me want to come to school.”
- Common Ground’s community non-profit supports student retention. For instance, our urban farm provides ingredients for healthy, universal free lunch, and fuels a vegetable share that provides access to fresh produce for families on a sliding fee basis.
- Students and families play leadership roles in supporting student success. Students, for instance, launched an organization for newcomers and English learners in 2017-18: organizing field trips, creating multilingual welcoming signage, and developing proposals for supporting newcomers and English learners. Students join planning teams for new courses and take on education change internships. Students, families, and neighbors participate in design workshops for our core curriculum, and parents are guest teachers.

² Calculating an accurate waitlist number is difficult because of logistics of the lottery process (where students are added to and removed from the waiting list on a rolling basis) and because of the timing of information shared from the New Haven Magnet School Lottery. The waitlist numbers shared above represent the number of students who apply to Common Ground either through Common Ground’s lottery or New Haven Magnet School Lottery, minus the number of students accepted, minus the number who declined placement.

APPENDIX B: 2020-22 TWO YEAR PRELIMINARY ENROLLMENT REQUEST

Directions: On an annual basis, charter schools must submit an enrollment request for the following school year. Consistent with C.G.S. § 10-66bb(c), the State Board of Education considers enrollment requests in the context of each school’s charter and record of student achievement.

C.G.S. § 10-66bb(c)(2) places an enrollment cap on the number of students that a state charter school may enroll. However, charter schools with a demonstrated record of achievement may seek a waiver. If the school submitted 2020-21 and enrollment request 2021-22 requires an enrollment waiver, please specify that below.

1. Complete the table below providing the school’s enrollment and growth history. Submit an enrollment request and growth projections for the upcoming school year.															
School Year:	Actual Enrollment:														
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2017-18											68	50	53	31	202
2018-19											70	61	47	38	216
2019-20											65	64	55	41	225
School Year:	2020-2022 Two Year Enrollment Requests:														
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2020-21											62	58	57	48	225
2021-22											66	56	52	51	225
2. Based on the requests entered above, is the school seeking a waiver to the enrollment cap described in C.G.S. § 10-66bb(c)(2), no state charter school shall enroll more than two hundred fifty students, or in the case of a kindergarten to grade eight, inclusive, school, more than three hundred students, or twenty-five per cent of the enrollment of the school district in which the state charter school is to be located, whichever is less.														<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
3. Provide a rationale for the enrollment request(s), by school year, including a synopsis of all relevant assumptions.															
<p>Over the last five years, Common Ground has grown our student body from 180 to 225 -- expanding at a pace that allows us to sustain our positive small school culture, meet demand from families and young people in our community, and increase the quality and variety of educational opportunities available to our students. We have undertaken this expansion in close communication with and approval from the Connecticut State Department of Education.</p> <p>In July 2019, Common Ground accepted the State Department of Education’s offer of 10 additional seats, allowing us to make the final step toward our ideal size of 225 students. While there were more than sufficient students who had expressed interest in attending Common Ground through our lottery and the New Haven Magnet School Lottery to fill these 10 additional seats, many of these prospective students had already decided to attend another school by the time we were aware of this additional allocation of seats. as a result, on October 1st, 2019, we had 223 students enrolled, two short of our 225 student goal. We have subsequently enrolled one additional student, and are confident that we will reach 225, though we recognize that the State Department of Education may not provide per pupil funding for all of these students.</p> <p>We are entirely confident in our ability to enroll 225 students in future years, now that we can be sure of the state’s allocation of adequate seats well in advance of the start of school. Our enrollment projections for the 2020-21 and 2021-22 school years assume continued progress in improving student retention, and steady interest in Common Ground as a high-quality school option for students from New Haven and surrounding communities.</p>															

4. Summarize the school's plans to successfully expand and accommodate the needs of the students served (e.g., programming, staffing, facilities, and class size).

Over the last five years, in close consultation and with the support of the State Department of Education, Common Ground has taken a number of steps to successfully expand our programming, staffing, and facilities to meet the needs of our larger student body. We have:

- **Built an additional LEED Gold-certified school building on our existing campus, and renovated our existing facilities.** These improvements to our facilities were taken on in close collaboration with the State Department of Education, and were made possible through funding from the State of Connecticut and more than 400 individuals, foundations, and businesses. Our campus now includes high-quality science and art facilities, a half-court gym and multi-purpose community gathering space, small group breakout and conferencing spaces, rich outdoor classrooms, and a variety of other facilities that support our unique school model.
- **Increased and diversified our teaching faculty and staff to better reflect and meet the needs of our student body.** We have, for instance, expanded our special education and support educator team, moved our social worker from part-time to full time, created an additional position on our 10th grade teaching team to support integrated instruction and skills development, and added part- and full-time positions focused on mobilizing our farm and environmental education center as learning resources. In the process, we have focused particular energy on building a team that reflects the racial composition of our student body.
- **Significantly strengthened our core curriculum -- creating a coherent four year progression grounded in rigor, responsive relationships, relevance, and real roles and rights.** These shifts in curriculum and school model were predicated on a student body of 225 students. For instance, this school size allows us to teach four 15-20 student sections of the 9th and 10th grade interdisciplinary core -- supporting integrated instruction and flexible use of time across four periods of our school day, and prioritizing small class sizes in core classes for our incoming students.
- **Significantly expanded the educational options available to our students -- helping our larger student body explore flexible pathways to post-high school success.** Again, these changes are possible because of our larger student body. This school size has also allowed us to significantly expand the choices available to our juniors and seniors -- including additional Advanced Placement and dual enrollment offerings, rigorous upper-level electives in science and social studies, credit-bearing internships, and a number of new non-traditional, mission-aligned electives. For the first time in Common Ground's history, all juniors and seniors students have meaningful choice in course selection, allowing them to travel flexible pathways through high school.

Moving forward, we do not intend to continue to grow our student body. Instead, we will continue to pursue a broader impact strategy that focuses on the original vision of public charter schools as laboratories for educational innovation -- for instance, through our work with New Haven and Connecticut schools to create and mobilize schoolyards as outdoor classrooms, and through our work as a leader in regional and national communities of practice among environmental and social justice themed high schools.

APPENDIX D: STATEMENT OF ASSURANCES

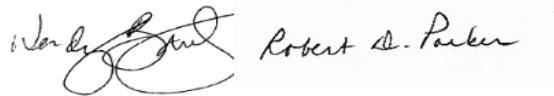
It is imperative that charter schools – as with all other public schools – adopt and uphold the highest ethical and legal standards while delivering excellent academic opportunities for students and their families.

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

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

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

Signature:

Handwritten signatures of Wendy Battles and Robert D. Parker. The signature of Wendy Battles is on the left, and the signature of Robert D. Parker is on the right.

Name of Board Chairperson:

Wendy Battles & Robert Parker, Co-Chairs

Date:

October 14, 2019

**Common Ground High School Annual Budget 2018-2019:
Board Approved v. Actuals**

	CGHS Budget	CGHS Actual through 06/30/2019
REVENUE ACCOUNTS		
Individual Gifts/Annual Appeal	125,750	84,283
Event Income		
Feast from the Fields	33,622	36,727
Rock to Rock	7,500	7,500
Total Individual Giving & Event Income	168,872	128,510
Business/Corporate Contributions	2,500	279
Private Foundations	348,750	540,000
Government Grants		
Federal 21c	124,000	151,238
Child Nutrition Grants	4,200	5,355
Title 1	72,800	72,238
Title II PD	10,000	11,038
Title III		854

Title IV Part A		10,000
Breakfast	9,000	11,550
Lunch	36,600	54,782
USAC	6,840	2,430
State Per Pupil Reimbursement (215 x 11,250K)	2,418,750	2,418,750
City of New Haven		4,000
Total Government Grants	2,682,190	2,742,235
Fee Income	3,000	2,984
Other Income		
Interest	700	227
CGHS/NHEP	86,086	86,086
Special Ed Fees from Other Districts	240,000	239,173
Student Activities	7,900	9,219
Misc Revenue	3,500	8,586
Product Sales	1,250	1,050
Chromebook Fees		8,393
Total Other Income	339,436	352,734

Total Revenue	3,542,748	3,766,742
Transfers In (Unexpended 2017-2018 Grant funds)	347,369	74,349
TOTAL Available Funds	3,890,117	3,841,091
EXPENSES		
Personnel Expenses		
Salaries	2,294,101	2,332,425
Wages	174,011	179,246
Total Salaries and Wages	2,468,112	2,511,671
Benefits and Taxes		
Health & HSA	251,411	263,653
Life	1,920	1,729
Dental	24,816	22,533
Disability @ .01 of Salaried Employees	22,210	15,000
Medicare @ .0145	34,727	33,269
Social Security @ .062	56,376	58,519
Unemployment @ .01	24,681	9,009

Total Benefits and Taxes	416,141	403,802
Total Payroll Expenses	2,884,253	2,915,473
Contract Services	490,782	444,448
Accountant	20,000	18,192
Legal	5,000	3,567
Outside Contract Services	152,487	134,649
Building Construction		7,419
Purchased Svs/Other Purchased Svs	32,000	37,078
NHEP/CGHS	275,295	230,310
Advertising, Printing, Publicity	6,000	13,233
IT Expense	60,942	67,304
CEN	4,050	5,063
Internal Connections Maintenance	6,000	6,000
Hardware Leases and Purchases	27,475	36,488
Software	1,000	1,154

License Fees	22,417	18,599
Office Expense	43,100	62,608
Office Supplies	12,000	15,252
Cleaning/Rest Room supplies	5,000	6,966
Telephone	6,400	6,729
Postage	2,000	1,160
Copying	15,000	22,643
Misc Fees/Fingerprinting	1,500	3,933
Food/Meeting Expenses	1,200	5,925
Site/Facility Operating Expenses	92,770	91,577
Rent	13,000	12,250
Oil	7,200	10,529
Water	2,400	2,038
Electricity	60,000	60,973
Trash & Recycling	4,000	2,819
JCE Alarm Systems	2,250	306
WPCA	1,000	824
Propane	1,800	1,838

Building, Site, Equipment Maintenance & Improvement	22,200	31,924
Site Maintenance Supplies	1,200	1,577
Site Maintenance Contract Svs	5,000	4,998
Building Maintenance Supplies	2,000	3,325
Building Maintenance Contract Svs	10,000	18,926
Site Improvement Supplies	1,000	1,798
Site Improvement Contract Svs	500	
Vehicle Maintenance Supplies	500	337
Vehicle Maintenance Contract Svs	2,000	963
Travel & Meeting Expenses	7,700	15,874
Travel	3,100	8,480
Conferences & Meetings	4,600	7,394
Instructional/Program Expenses	62,999	74,285
Classroom Instructional Supplies	25,549	30,980
Textbooks	8,000	899
Periodicals/Subscriptions	300	97
Assessment/Evaluation	4,000	4,662

Professional Development	6,000	9,401
Program Supplies	200	845
Program Food	3,000	3,620
Activity/Field Trip Fees	2,000	
Buses/Transportation	4,000	5,876
Program Tools and Equipment/Rentals	1,000	569
Financial Aid/Scholarships	2,000	1,215
Transaction/Registration Fees	150	187
Program Stipends/Mini-Grants	4,300	15,699
Cost of Goods Sold	1,500	235
Cafeteria Expenses	74,500	91,677
Breakfast	6,000	10,517
Lunch and Snack	77,000	76,824
Kitchen Supplies	4,000	4,336
Insurance	59,722	74,614
Commercial & Liability	38,518	39,594
D & O	1,817	1,809
Workers Comp	19,387	33,211

Other Expense	9,000	6,873
Association/M'ship Dues	4,000	6,126
Misc	5,000	747
Student Services	17,900	18,676
Total Other Expenses	954,114	979,860
TOTAL OPERATING EXPENSES	3,838,367	3,895,333
EARNINGS BEFORE DEPRECIATION (Operating Revenue)	51,750	(54,242)
Depreciation	308,453	304,332
NET REVENUE	(256,703)	(358,574)

**Common Ground High School Annual Budget 2019-2020:
Board Approved**

REVENUE	
Individual Gifts	91,299
Event Income	54,650
Private Foundations	264,500
Government Grants	2,675,427
Other Income	347,444
Transfers In from Restricted Net Assets	418,077
Total Revenue	3,851,397
EXPENSES	
Salaries and Wages	2,410,555
Payroll Taxes and Benefits	433,899
Contract Services	477,529
IT Expense	74,866
Office Expense	54,571
Site/Facility Operating Expenses	95,907
Building, Site, Equipment Maintenance & Improvement	29,400
Travel & Meeting Expenses	16,750
Instructional/Program Expenses	74,700
Cafeteria Expenses	87,000
Insurance	72,630
Other Expense	3,840
Student Services	19,750
Total Expenses	3,851,397

**COMMON GROUND HIGH SCHOOL
FINANCIAL STATEMENTS
AS OF JUNE 30, 2018**

**COMMON GROUND HIGH SCHOOL
FINANCIAL STATEMENTS
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COMMON GROUND HIGH SCHOOL

**BASIC FINANCIAL STATEMENTS
AS OF JUNE 30, 2018**

**TOGETHER WITH INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTAL REPORTS**



**HENRY, RAYMOND
& THOMPSON, LLC**

Certified Public Accountants

1340 Sullivan Avenue South Windsor, CT 06074 Tel: (860) 644-5825 Fax: (860) 644-5731	One Hamden Center 2319 Whitney Ave, Suite 5-D Hamden, CT 06518 Tel: (203) 288-4144 Fax: (203) 248-9205
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INDEPENDENT AUDITOR'S REPORT

To the Board of Education of
Common Ground High School
New Haven, Connecticut

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Common Ground High School, a State of Connecticut Charter School, as of and for the year ended June 30, 2018, the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Common Ground High School's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluation the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Common Ground High School as of June 30, 2018, the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Common Ground High School's basic financial statements. The combining and individual nonmajor fund financial statements and the Schedule of Expenditures of State Financial Assistance, as required by the 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 a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the Schedule of Expenditures of State Financial Assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the Schedule of Expenditures of State Financial Assistance are fairly stated in all material respects in relation to the basic 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 October 31, 2018, on our consideration of Common Ground High 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 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 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 Common Ground High School's internal control over financial reporting and compliance.

Henry, Raymond & Thompson, LLC

Henry, Raymond & Thompson, LLC
South Windsor, Connecticut
October 31, 2018

**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

(UNAUDITED)

COMMON GROUND HIGH SCHOOL

MANAGEMENT DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2018

As management of Common Ground High School, we offer readers of the School's financial statements this narrative overview and analysis of the financial activities of the School for the fiscal year ended June 30, 2018.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Common Ground High School's basic financial statements. The School's basic financial statements are comprised of three components: (1) Government-Wide Financial Statements, (2) Fund Financial Statements and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The Government-Wide Financial Statements are designed to provide readers with a broad overview of the School's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the School's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School is improving or deteriorating.

The Statement of Activities presents information showing how the School's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected revenues and earned but unused compensated absences).

Both of the Government-Wide Financial Statements distinguish between functions of the School that are principally supported by intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The School activities of Common Ground High School include the operation and management of the School and are designed to provide a college preparatory curriculum, which is structured to overcome the educational problems typically found in the inner city. The business-type activities of the School primarily include student activity fees, which are immaterial to the Financial Statements, but are properly included in the School's Statement of Activities.

Fund Financial Statements – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the School can be categorized as governmental funds.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the Government-Wide Financial Statements. However, unlike the Government-Wide Financial Statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the Government-Wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-Wide Financial Statements. By doing so, readers may better understand the long-term impact of the School's near-term financing decisions. Both the governmental funds balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provides a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and Fund Financial Statements.

The following table provides a comparison of Common Ground High School's operations for the years ended June 30, 2018 and 2017:

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Revenues:		
Connecticut per pupil funding	\$ 2,200,000	\$ 2,145,000
Operating grants & contributions	221,980	229,829
Unrestricted revenues & contributions	925,405	672,896
Unrestricted investment income	287	719
Temporarily restricted revenues & contributions	71,451	180,200
Capital project contribution and grant revenue	50,000	989,023
In-kind revenues	305,281	294,297
Total	<u>3,774,404</u>	<u>4,511,964</u>
Expenditures:		
Instructional expenditures	1,630,390	1,677,125
Support services-students	380,922	557,231
Instructional improvements	422,004	232,739
General administration	131,579	151,706
School administration	702,873	465,404
Plant operation and maintenance	226,443	230,937
Student transportation	9,328	250
Central and other support services	343	-
Food service	219,916	174,308
Depreciation	308,453	274,069
Total	<u>4,032,251</u>	<u>3,763,769</u>
(Decrease)/Increase in Net Position	<u>\$ (257,847)</u>	<u>\$ 748,195</u>

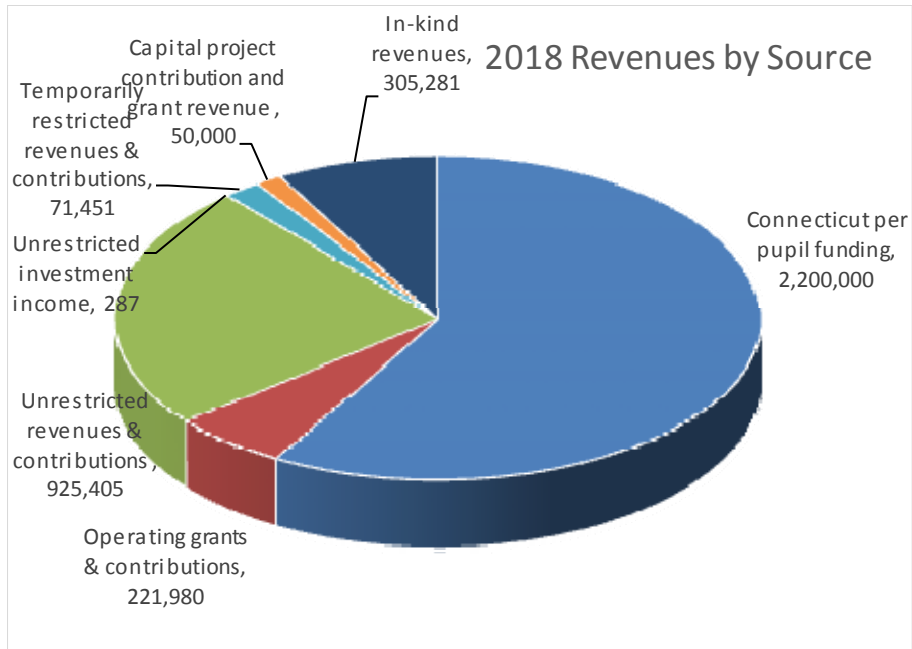
The following table provides a comparison of the Common Ground High School's financial position and

net position for the years ended June 30, 2018 and 2017:

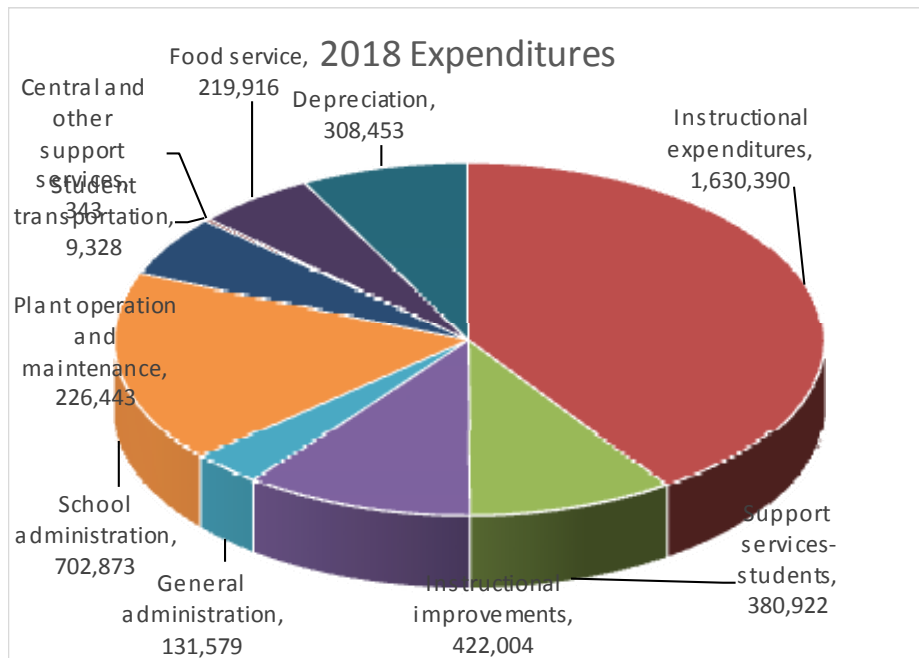
	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Assets		
Cash and cash equivalents	\$ 380,481	\$ 337,434
Grants receivable	600,751	621,058
Accounts receivable	98,037	47,348
Prepaid expenses and other current assets	14,874	24,686
Capital Assets:		
Buildings	13,648,989	13,648,989
Furniture and equipment	149,850	149,850
Leasehold improvements	257,325	249,863
Vehicles	34,998	34,998
Less accumulated depreciation	<u>(1,161,433)</u>	<u>(852,981)</u>
Total capital assets, net of depreciation	<u>12,929,729</u>	<u>13,230,719</u>
 Total Assets	 <u>\$ 14,023,872</u>	 <u>\$ 14,261,245</u>
Liabilities		
Accounts payable and accrued expenses	\$ 527,610	\$ 622,076
Loans payable	500,000	500,000
Due to New Haven Ecology Project	333,941	222,784
Deferred revenue	<u>9,046</u>	<u>5,263</u>
 Total Liabilities	 <u>\$ 1,370,597</u>	 <u>\$ 1,350,123</u>
Net Position		
Net investment in capital assets	\$ 12,429,729	\$ 12,730,719
Restricted net position	71,451	180,200
Unrestricted net position	<u>152,095</u>	<u>203</u>
 Total Net Position	 <u>\$ 12,653,275</u>	 <u>\$ 12,911,122</u>
 Total Liabilities and Net Position	 <u>\$ 14,023,872</u>	 <u>\$ 14,261,245</u>

Comparison of June 30, 2018 to June 30, 2017

Common Ground High School received total funding revenues of \$3,774,404 and \$4,511,964 for the years ended June 30, 2018 and 2017, respectively. All revenues are used to support the schools programs. The School received State of Connecticut Charter School per pupil funding of \$2,200,000 and \$2,145,000 for the years ended June 30, 2018 and 2017, respectively. Included in total revenue for the years ended June 30, 2018 and June 30, 2017 is \$50,000 and \$989,023, respectively, provided by the State of Connecticut to increase and improve instructional space. The School received \$305,281 for the year ended June 30, 2018 of in-kind support from the State of Connecticut Teachers Retirement Fund to support teachers' retirement. Revenue is directly affected by the number of students the State of Connecticut is willing to fund in any given year. The following graph shows revenues by source for the year ended June 30, 2018.



Common Ground High School incurred expenditures of \$4,032,251 and \$3,763,769 for the years ended June 30, 2018 and 2017, respectively. All expenditures are incurred to support school programs. The following graph shows expenses for the year ended June 30, 2018.



Net position decreased by \$257,847 during the most recent fiscal year compared to an increase of \$748,195 in the preceding year. The assets of the School exceeded liabilities by \$12,653,275 and \$12,911,122 for the years ended June 30, 2018 and 2017, respectively. Capital assets, net of related debt, amounted to \$12,429,729 and \$12,730,719 for the years ended June 30, 2018 and 2017, respectively.

Capital expenditures totaled \$7,462 for the year ended June 30, 2018 as compared to \$1,755,988 in fiscal

year 2017. The 2018 capital outlays were attributable to a new boiler and were funded by a contribution from New Haven Ecology Project, Inc. of \$50,000. The 2017 capital outlays were attributable to the construction of a school building; building renovations and were funded by grants of \$941,176, a \$500,000 loan from The Peter and Carmen Lucia Buck Foundation, a contribution from New Haven Ecology Project, Inc. of \$47,847, and a transfer of \$266,965 from the general fund.

At the close of the current fiscal year, the School's governmental funds reported combined ending fund balances of -\$276,454. Capital project funds showed a fund balance of zero at year-end, while the general fund and special revenue fund showed balances of -\$283,183 and \$6,729 respectively. Common Ground High School's largest asset is its capital assets, which includes building and improvements, furniture, equipment and vehicles. The gross assets and accumulated depreciation amount to \$14,091,163 and \$1,161,433 for the year ended June 30, 2018 and \$14,083,700 and \$852,981 for the year ended June 30, 2017. Depreciation expense is \$308,453 and \$274,069 for the years ended June 30, 2018 and 2017, respectively. The increase in assets is a result of a new boiler purchased and installed during the year ended June 30, 2018. The School uses these capital assets to operate and manage the school; consequently, these assets are not available for future spending. There is no outstanding debt in relation to these assets.

Financial Analysis of the Common Ground High School's Funds

The focus of the School's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Common Ground High School's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a school's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the Common Ground High School's governmental funds reported a combined fund balance of -\$276,454 as compared to -\$319,599 for the year ended June 30, 2017. Unassigned net position for the year ended June 30, 2018 was -\$347,905.

Capital Assets

Common Ground High School's investment in capital assets for its governmental and business-type activities as of June 30, 2018 amounts to \$12,929,729 (net of accumulated depreciation). This investment in capital assets includes building, improvements, furniture, equipment and vehicles. The cost of acquisition of capital assets was \$7,462 during the year ended June 30, 2018 and was funded by a contribution from New Haven Ecology Project, Inc. of \$50,000.

Budgetary Reporting

The School is not legally required to adopt a budget. As disclosed in Note 1 to the attached financial statements, an annual budget is approved by the Governing Board as a management tool. Since an annual budget is not legally required, and since a management budget is subject to ongoing review and potential change, these financial statements do not include comparisons of adopted budget with actual data on a budgetary basis. Likewise, our management discussion and analysis does not include any significant variations between budget amounts and actual results.

Request for Information

This financial report is designed to provide a general overview of Common Ground High School's finances. If you have any questions about this report or need any additional information, contact Common Ground High School at 358 Springside Avenue, New Haven, Connecticut 06515, or call (203) 389-4333.

BASIC FINANCIAL STATEMENTS

COMMON GROUND HIGH SCHOOL
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2018

	<u>Charter School Activities</u>
Assets	
Cash and cash equivalents	\$ 380,481
Grants receivable	600,751
Accounts receivable	98,037
Prepaid expenses and other current assets	14,874
Capital Assets:	
Buildings	13,648,989
Furniture and equipment	149,850
Leasehold improvements	257,325
Vehicles	34,998
Less accumulated depreciation	(1,161,433)
Total capital assets, net of depreciation	<u>12,929,729</u>
 Total Assets	 <u><u>\$ 14,023,872</u></u>
Liabilities	
Accounts payable and accrued expenses	\$ 527,610
Loans payable	500,000
Due to New Haven Ecology Project	333,941
Deferred revenue	<u>9,046</u>
 Total Liabilities	 <u><u>\$ 1,370,597</u></u>
Net Position	
Net investment in capital assets	\$ 12,429,729
Restricted net position	71,451
Unrestricted net position	<u>152,095</u>
 Total Net Position	 <u><u>\$ 12,653,275</u></u>

Notes to these financial statements are an integral part of the basic financial statements

**COMMON GROUND HIGH SCHOOL
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2018**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Charter School Activities</u>
Instructional	\$ 1,630,390	\$ 85,050	\$ -	\$ (1,545,340)
Support services-students	380,922	-	-	(380,922)
Instructional improvements	422,004	84,285	-	(337,719)
General administration	131,579	-	-	(131,579)
School administration	702,873	6,840	-	(696,033)
Plant operation and maintenance	226,443	-	-	(226,443)
Student transportation	9,328	-	-	(9,328)
Food service	219,916	45,805	-	(174,111)
Central and other support services	343	-	-	(343)
Depreciation	308,453	-	-	(308,453)
Capital project-construction	-	-	50,000	50,000
Total Activities	<u>\$ 4,032,251</u>	<u>\$ 221,980</u>	<u>\$ 50,000</u>	\$ (3,760,271)
General Revenues:				
Connecticut per pupil funding				2,200,000
In-kind revenues				305,281
Unrestricted contributions				174,819
Unrestricted investment income				287
Other unrestricted revenues				750,586
Temporarily restricted contributions				71,451
Total General Revenues				<u>3,502,424</u>
Change in Net Position				(257,847)
Net Position - beginning of the year				<u>12,911,122</u>
Net Position - end of the year				<u>\$ 12,653,275</u>

Notes to these financial statements are an integral part of the basic financial statements

**COMMON GROUND HIGH SCHOOL
COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2018**

	<u>General</u>	<u>Capital Projects</u>	<u>Special Revenue</u>	<u>Total Memorandum Only</u>
Assets				
Cash and cash equivalents	\$ 380,481	\$ -	\$ -	\$ 380,481
Grants receivable	594,022	-	6,729	600,751
Accounts receivable	98,037	-	-	98,037
Prepaid expenses and deposits	14,874	-	-	14,874
Total Assets	<u>\$ 1,087,414</u>	<u>\$ -</u>	<u>\$ 6,729</u>	<u>\$ 1,094,143</u>
Liabilities				
Accounts payable and accrued expenses	\$ 527,610	\$ -	\$ -	\$ 527,610
Loans payable	500,000	-	-	500,000
Due from New Haven Ecology Project	333,941	-	-	333,941
Deferred revenue	9,046	-	-	9,046
Total Liabilities	<u>1,370,597</u>	<u>-</u>	<u>-</u>	<u>1,370,597</u>
Fund Balance				
Restricted	71,451	-	-	71,451
Unassigned	(354,634)	-	6,729	(347,905)
Total Fund Balance	<u>(283,183)</u>	<u>-</u>	<u>6,729</u>	<u>(276,454)</u>
Total Liabilities and Fund Balance	<u>\$ 1,087,414</u>	<u>\$ -</u>	<u>\$ 6,729</u>	<u>\$ 1,094,143</u>

Notes to these financial statements are an integral part of the basic financial statements

**COMMON GROUND HIGH SCHOOL
RECONCILIATION OF THE GOVERNMENT FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2018**

Total Fund Balances - Governmental Funds	\$ (276,454)
--	--------------

Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$14,091,162 and the accumulated depreciation is \$1,161,433:

<u>12,929,729</u>

Total Net Position	<u><u>\$ 12,653,275</u></u>
--------------------	-----------------------------

Notes to these financial statements are an integral part of the basic financial statements

Exhibit B

**COMMON GROUND HIGH SCHOOL
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>General</u>	<u>Capital Project Revenue</u>	<u>Special Revenue</u>	<u>Totals</u>
Revenues				
Intergovernmental Revenue	\$ 2,200,000	\$ -	\$ 221,980	\$ 2,421,980
Other	996,856	50,000	-	1,046,856
In-kind	305,281	-	-	305,281
Interest	287	-	-	287
Total Revenues	<u>3,502,424</u>	<u>50,000</u>	<u>221,980</u>	<u>3,774,404</u>
Expenditures				
Instructional	1,547,415	-	82,974	1,630,389
Support services: students	380,922	-	-	380,922
Instructional improvements	124,739	-	6,840	131,579
School administration	343,935	-	78,069	422,004
General administration	702,873	-	-	702,873
Operation and maintenance of plant	226,443	-	-	226,443
Student transportation	9,328	-	-	9,328
Central and other support services	343	-	-	343
Food service	-	-	219,916	219,916
Total Expenditures	<u>3,335,998</u>	<u>-</u>	<u>387,799</u>	<u>3,723,797</u>
Capital outlay	-	7,462	-	7,462
	<u>3,335,998</u>	<u>7,462</u>	<u>387,799</u>	<u>3,731,259</u>
Excess(deficiency) of revenues over expenditures	166,426	42,538	(165,819)	43,145
Other Financing Sources (Uses)				
Transfers from Other Funds	-	(42,538)	165,732	123,194
Transfers (to) Other Funds	<u>(123,194)</u>	<u>-</u>	<u>-</u>	<u>(123,194)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	43,232	-	(87)	43,145
Fund balance, beginning of the year	<u>(326,415)</u>	<u>-</u>	<u>6,816</u>	<u>(319,599)</u>
Fund balance, end of the year	<u>\$ (283,183)</u>	<u>\$ -</u>	<u>\$ 6,729</u>	<u>\$ (276,454)</u>

Notes to these financial statements are an integral part of the basic financial statements

**COMMON GROUND HIGH SCHOOL
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT
OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2018**

Total Net Change in Fund Balances - Governmental Funds	\$	43,145
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Amounts Reported for Governmental Activities in the
Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation expense for the period:

Depreciation	(308,453)		
Purchase of fixed assets	7,462		(300,991)

Change in Net Position	\$	<u>(257,846)</u>
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**COMMON GROUND HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

Note 1 - Summary of Significant Accounting Policies

General Statement

Common Ground High School (a “State Charter School”) is a public, nonsectarian school located in the City of New Haven. The School was founded in 1997 to provide a college preparatory curriculum designed to overcome the educational problems typically found in the inner city.

In accordance with the provisions of Section 10-66bb of the Connecticut General Statutes, The New Haven Ecology Project, Inc. was granted, on August 7, 1997, a charter to operate Common Ground High School. A charter school, as defined by the Connecticut statutes, is a public, nonsectarian school, which is established under a charter granted pursuant to the provisions of the statutes, acts as a public agency, and operates independently of any local or regional board of education in accordance with the terms of its charter and the provisions of the statutes. The charter was renewed last in May of 2015 through June 30, 2020 and shall be operated in accordance with all applicable state and federal laws and regulations, and the terms of its charter.

Common Ground High School and The New Haven Ecology Project are related through a common board of directors and management team. Common Ground High School is considered to be a reporting entity, which is separate and distinct from The New Haven Ecology Project, Inc. The accounting policies of the school conform to accounting principles generally accepted in the United States of America as applied to governmental entities. The following is a summary of the more significant policies.

Financial Reporting Entity

The School is governed by a Board of Directors (The Governing Board). The Board reviews the educational progress, the school program, school management, finances, and legal issues, and is responsible for ensuring that the School lives up to its mission, charter, and additional requirements of the State of Connecticut Board of Education. The School receives funding from local, state and federal government sources and must comply with concomitant requirements of these funding source entities.

The basic financial statements of the School include only the funds of the School, as no component units exist based on operational or financial relationships with the School.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the School and include the financial activities of the overall government agency (School), except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. The statements are intended to distinguish between governmental and business-type activities. Governmental activities for the school are generally financed through intergovernmental revenues. Business type activities are financed, in whole or in part, by fees charged to external parties.

The statement of net position presents the School’s non-fiduciary assets and liabilities, with the difference reported as net position. Net position is reported in three categories:

**COMMON GROUND HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

Invested in capital assets, net of related debt – This category consists of capital assets, net of accumulated depreciation and amortization and reduced by outstanding balances for capital lease obligations related to the leased building.

Restricted net position – This category consists of net position whose use is restricted either through external restrictions imposed by creditors, grantors, contributors and the like, or through restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – This category consists of net position, which does not meet the definition of the two preceding categories.

When both restricted and unrestricted resources are available for use, it is the School's policy to use the restricted sources first, then unrestricted resources, as they are needed.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) grants that are restricted to meeting the operational requirements of the School and 2) unrestricted contributions from non-governmental sources.

Fund Financial Statements:

The fund financial statements provide information about the School's funds, including, if applicable, fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as major funds.

The School reports the following major governmental funds:

The general fund is the School's primary operating fund. It accounts for all financial resources of the School, except those required to be accounted for in another fund.

The special revenue fund accounts for revenue sources that are legally restricted to expend for specific purposes (not including expendable trusts or major capital projects).

The capital projects fund is used to account for financial resources used to acquire or construct major capital facilities such as buildings and improvements. There were capital projects during the year ended June 30, 2018.

General Fund:

The General Fund is the main operating fund of the School. This fund is used to account for all financial resources not accounted for in other funds. All general revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

**COMMON GROUND HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

Measurement Focus and Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Government-Wide Financial Statements

The Government-Wide Statements and Fund Financial Statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total position. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Government Fund Financial Statements

Governmental Fund Financial Statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for recognition of all Governmental Fund revenues. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, except for interest payable accrued at the debt issuance date for which cash is received with the debt proceeds, as well as expenditures related to compensated absences and arbitrage are recorded only when payment has matured and will be payable shortly after year-end.

Governmental funds include the following fund types:

The general fund is the School’s primary operating fund. It accounts for all financial resources of the School, except those required to be accounted for in another fund.

The special revenue fund accounts for revenue sources that are legally restricted to expend for specific purposes (not including expendable trusts or major capital projects).

The capital projects fund is used to account for financial resources used to acquire or construct major capital facilities such as buildings and improvements.

Fiduciary Fund Types:

Fiduciary funds are used to account for assets held on behalf of outside parties. Agency funds generally are used to account for assets that the School holds on behalf of others as their agent. The School does not currently have fiduciary or agency funds.

**COMMON GROUND HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

Cash Equivalents

The School considers all liquid debt instruments with an original maturity of three months or less to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents. There were no cash equivalents as of June 30, 2018.

The School maintains its cash in bank accounts. These bank accounts are federally insured up to \$250,000. At times, the accounts may exceed federally insured limits. The School has not experienced any losses on these accounts. The School monitors the financial condition of the banks, along with their balances in cash and cash equivalents, to keep this potential risk at a minimum.

Capital Assets

Tangible assets with a useful life greater than one year and a value greater than \$5,000 are recorded at cost on the statement of net position. Donated fixed assets are recorded at their estimated fair value at the date of donation. Depreciation is calculated over estimated useful lives using the straight-line method.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not included in the general fixed assets account group.

Capital assets of the School are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Land	-
Building and improvements	10 - 50
Furniture and equipment	5 - 10
Vehicles	5

Reserved Fund Balance

Reservations of fund balance represent amounts that are not appropriable or are legally segregated for a specific purpose.

Basis of Appropriating and Budgeting

The Governing Board approves an annual budget as a management tool. The School is not legally required to adopt a budget. Since an annual budget is not legally required, and since management's budget is subject to ongoing review and potential change, these financial statements do not include comparisons of adopted budget with actual data on a budgetary basis.

Compensated Absences

Common Ground High School did not establish a policy to permit employees to accumulate earned, but unused, vacation and sick pay benefits. As such, no liability was accrued for the year ended June 30, 2018.

**COMMON GROUND HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

On-Behalf Payments

The State of Connecticut, Teachers Retirement Fund contributed approximately \$305,281 to the retirement funds of the teachers at the School (see Note 4).

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 and disclosures in the financial statements. Actual results could differ from those estimates.

Subsequent Events

As of October 31, 2018, the School evaluated all subsequent events and noted no recognized or non-recognized events or transaction subsequent to June 30, 2018. Financial Statements for the School were available to be issued as of October 31, 2018.

Income Taxes

On December 30, 1997, Common Ground High School's parent organization, New Haven Ecology Project, Inc. was granted exemption from federal income tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal income taxes has been made in the accompanying financial statements. In addition, Common Ground High School's parent organization, New Haven Ecology Project, Inc. has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code.

Note 2 – Capital Assets

The following is a summary of changes in general capital assets for the year ended June 30, 2018:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Capital Assets, net</u>
Balance July 1, 2017	\$ 14,083,700	\$ (852,980)	\$ 13,230,720
Additions	7,462	(308,453)	(300,991)
Deductions	-	-	-
Balance June 30, 2018	<u>\$ 14,091,162</u>	<u>\$ (1,161,433)</u>	<u>\$ 12,929,729</u>

The cost of acquisition of capital assets was \$7,462 during the year ended June 30, 2018 and was funded by a contribution from New Haven Ecology Project, Inc. of \$50,000. Depreciation expense was \$308,453 for the year ended June 30, 2018.

**COMMON GROUND HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

Note 3 – Loans Payable

Common Ground High School has an interest-free loan with a face amount of \$500,000, payable to The Peter and Carmen Lucia Buck Foundation. After the first anniversary date of the Note, and on or before the second anniversary date, a sum equal to the lesser of \$150,000 or the amount outstanding shall be paid to the lender. The following is a summary of the loan activity for the year ended June 30, 2018:

Balance July 1, 2017	\$	500,000
Payments		-
Balance June 30, 2018	\$	500,000

Future minimum payments are as follows:

2019	150,000
2020	150,000
2021	150,000
2022	50,000
	500,000

Note 4 – State Teachers Retirement System

The faculty and professional personnel of the School are provided with pensions through the State Teachers' Retirement System (the System), a cost-sharing, multiple-employer defined benefit pension plan administered by the Connecticut State Teacher's Retirement Board established under Section 167a of the Connecticut General statutes.

Benefits provided

The benefits provided to participants by the System follows:

Normal Benefit: A member at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including 25 years of service in Connecticut is eligible for vested benefits of 2% of average annual salary times years of credited service (maximum benefit is 75% of average annual salary).

Proratable Benefit: A member who completes 10 years of service in Connecticut is eligible for a vested benefit commencing at age 60. The benefit is 2% less .01% for each year less than 20 years of average annual salary times years of credited service.

Minimum Benefit: Effective January 1, 1999, Public Act 98-251 provides a minimum monthly retirement benefit of \$1,200 to teachers who retire under normal retirement provisions and who have completed at least 25 years of full time Connecticut service at retirement.

**COMMON GROUND HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

Contribution requirements

The pension contributions made by the State to the System are determined on an actuarial reserve basis as described in CGS Sections 10-1831 and 10-183z.

Participants are required to contribute 8.25% of their annual salary to the System as required by CGS Section 10-183b(7). For fiscal year end June 30, 2017, \$102,199 mandatory contributions were deducted from the salaries of teachers who were participants of the System during that school year. The estimated covered payroll is \$1,353,865.

Pension liabilities, Pension Expense, Deferred Inflows/Outflows of Resources

The State makes all contributions to the System on behalf of employees of the School. Therefore, the School is considered to be in a special funding situation as defined by Governmental Accounting Standards Board No. 68 and the State is treated as a non-employer contributing entity in the System since the School does not contribute directly into the System, there is no net pension liability or deferred inflows or outflows to report in the financial statements of the School. The portion of the net pension liability that was associated with the School was \$4,072,472 and 100% of the collective net pension liability is allocated to the State.

The School recognized the total pension expense associated with the School as well as revenue in an amount equal to the non-employer contributing entities' total proportionate share of the collective pension expense associated with the School. For the fiscal year ended June 30, 2017, the School recognized \$305,281 as the amount expended by the State on behalf of the School to meet the State's funding requirements.

Note 5 – Commitments, Contingencies and Risk Management

The School entered into a Grant Commitment with the State of Connecticut in July 2014 for construction for a new school building. Such building project shall be eligible for a reimbursement rate of seventy-eight and ninety-three hundredths percent. All final calculations completed by the Department of Construction Services for the School Building project shall include a computation of the state grant for the School Building project amortized on a straight line basis over a twenty-year period. If such building ceases to be used as Common Ground High School during such amortization period, the governing authority of the School shall refund to the State of Connecticut the unamortized balance of the state grant remaining as of the date the alternate use for the building project initially occurs. The amortization period for the project begins on the date the project was accepted as complete by the governing authority.

The School is exposed to various risks of loss related to torts; theft or damage to, and distribution of assets; errors and omissions; injuries to employees; and natural disasters. However, there are currently no suits or claims pending against the School.

The School maintains commercial insurance coverage for all risks of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage.

**COMMON GROUND HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

Note 6 - Economic Dependency

The School received approximately 64% of its funding from the State of Connecticut for the year ended June 30, 2018, to fund the operations of the charter school programs.

Note 7 – Related Party Transactions

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

Under the terms of the agreement, the City of New Haven granted The New Haven Ecology Project, Inc. a license to use this site for a period of twenty three years. The time period referenced in the agreement began on September 1, 2010 and will end August 31, 2033. Common Ground High School had rent expense of \$12,250 for the year ended June 30, 2018. In addition to the occupancy costs, Common Ground High School paid The New Haven Ecology Project, Inc. \$222,984 for business, administrative, instructional, program, and building maintenance and site support, school building project, social worker/student support, publicity and development.

The School has a balance due to The New Haven Ecology Project of \$333,941 as of June 30, 2018.

Note 8 – Grants Awarded

The majority of the school’s operating budget is funded by various Federal and State of Connecticut grants. These grants are recorded as revenues as the underlying expenditures are incurred. For the year ended June 30, 2018, the School received \$2,422,613 or 70% of its revenue from state sources.

The following grants have been awarded and are available for the fiscal year ending June 30, 2019:

Grant	Amount Awarded	Amount Expended	Balance
Title I	\$ 72,238	\$ -	\$ 72,238
Title II PD	11,038	-	11,038
Charter School - Per Pupil	2,418,750	-	2,418,750
21st Century After School Program	124,863	-	124,863
Title III (through ACES consortium)	7,686	-	7,686
Title IV	10,000	-	10,000

**COMMON GROUND HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

Note 9 – Temporarily Restricted Net Position

The School has a balance of donor imposed temporarily restricted contributions of \$71,251. Temporarily restricted position is available for the following purposes or periods:

Project	June 30, 2018
Aspire Local High School Impact Initiative	\$ 200
2017/2018 Charter School Operations	71,251
	\$ 71,451

Note 10 – Lease Commitments

New Haven Ecology Project leases land and buildings from the City of New Haven. Common Ground High School’s allocation of rent expense for the year ended June 30, 2018 is \$12,250.

The School also entered into a new lease with EverBank for a copy machine on November 8, 2017. EverBank paid out the remaining balance on the previous lease. The terms of the new lease are for sixty three months monthly payments of \$1,486 plus expenses.

<u>Year ending</u>	
2019	17,832
2020	17,832
2021	17,832
2022	17,832
Thereafter	10,402
Total	\$ 81,730

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

**COMMON GROUND HIGH SCHOOL
BALANCE SHEET - GENERAL FUND
JUNE 30, 2018**

Assets

Cash and cash equivalents	\$ 380,481
Grants receivable	594,022
Accounts receivable	98,037
Prepaid expenses and deposits	<u>14,874</u>
 Total Assets	 <u><u>\$ 1,087,414</u></u>

Liabilities

Accounts payable and accrued expenses	\$ 527,610
Loans payable	500,000
Due from New Haven Ecology Project	333,941
Deferred revenue	<u>9,046</u>
 Total Liabilities	 <u>1,370,597</u>

Fund Balance

Restricted net position	71,451
Unrestricted net position	<u>(354,634)</u>
 Total Fund Balance	 <u>(283,183)</u>
 Total Liabilities and Fund Balances	 <u><u>\$ 1,087,414</u></u>

**COMMON GROUND HIGH SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Revenues	
Intergovernmental Revenue	\$ 2,200,000
Other	996,856
In-kind	305,281
Interest	287
Total Revenues	<u>3,502,424</u>
Expenditures	
Instructional	1,547,415
Support services: students	380,922
Instructional improvements	343,935
School administration	124,739
General administration	702,873
Operation and maintenance of plant	226,443
Student transportation	9,328
Central and other support services	343
Total Expenditures	<u>3,335,998</u>
Excess of revenues over expenditures	166,426
Other Financing Sources (Uses)	
Transfers from other funds	-
Transfers (to) other funds	<u>(123,194)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	43,232
Fund balance, beginning of the year	<u>(326,415)</u>
Fund balance, end of the year	<u>\$ (283,183)</u>

Notes to these financial statements are an integral part of the basic financial statements

**COMMON GROUND HIGH SCHOOL
BALANCE SHEET – CAPITAL PROJECTS FUND
JUNE 30, 2018**

	Total (Memorandum Only)
Assets	
Cash and cash equivalents	\$ -
Grants receivable	-
Accounts receivable	-
Prepaid expenses	-
	-
Total Assets	\$ -
Liabilities	
Accounts payable and accrued expenses	\$ -
Deferred revenue	-
	-
Total Liabilities	-
Fund Balance	
Unrestricted net position	-
	-
Total Fund Balance	-
Total Liabilities and Fund Balances	\$ -

Notes to these financial statements are an integral part of the basic financial statements

**COMMON GROUND HIGH SCHOOL
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES –
CAPITAL PROJECTS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Revenues	
Intergovernmental Revenue	\$ -
Other	50,000
	<hr/>
Total Revenues	50,000
	<hr/>
Expenditures	
Instructional	-
Support services: students	-
Instructional improvements	-
School administration	-
General administration	-
Operation and maintenance of plant	-
Student transportation	-
Food service	-
	<hr/>
Total Expenditures	-
Acquisition of fixed assets	7,462
	<hr/>
	7,462
	<hr/>
Excess (deficiency) of revenues over expenditures	42,538
	<hr/>
Other Financing Sources (Uses)	
Transfers from other funds	(42,538)
Transfers (to) other funds	-
	<hr/>
Excess of revenues and other financing sources over expenditures and other financing uses	-
	<hr/>
Fund balance, beginning of the year	-
	<hr/>
Fund balance, end of the year	\$ -
	<hr/> <hr/>

Notes to these financial statements are an integral part of the basic financial statements

COMMON GROUND HIGH SCHOOL
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
JUNE 30, 2018

	School Lunch Fund	Special School Grants and Programs	Total (Memorandum Only)
Assets			
Cash and cash equivalents	\$ -	\$ -	\$ -
Grants receivable	6,729	-	6,729
Accounts receivable	-	-	-
Prepaid expenses	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 6,729</u>	<u>\$ -</u>	<u>\$ 6,729</u>
Liabilities			
Accounts payable and accrued expenses	\$ -	\$ -	\$ -
Deferred revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	-	-	-
Fund Balance			
Restricted net position	-	-	-
Unrestricted net position	6,729	-	6,729
	<u>6,729</u>	<u>-</u>	<u>6,729</u>
Total Fund Balance	<u>6,729</u>	<u>-</u>	<u>6,729</u>
Total Liabilities and Fund Balances	<u>\$ 6,729</u>	<u>\$ -</u>	<u>\$ 6,729</u>

Notes to these financial statements are an integral part of the basic financial statements

COMMON GROUND HIGH SCHOOL
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Breakfast and Lunch Fund</u>	<u>Special School Grants and Programs</u>	<u>Total (Memorandum Only)</u>
Revenues			
Intergovernmental Revenue	\$ 45,805	\$ 176,175	\$ 221,980
Other	-	-	-
Total Revenues	<u>45,805</u>	<u>176,175</u>	<u>221,980</u>
Expenditures			
Food service	219,916	-	219,916
Instructional	-	82,974	82,974
Support services: students	-	-	-
Instructional improvements	-	78,069	78,069
School administration	-	6,840	6,840
General administration	-	-	-
Operation and maintenance of plant	-	-	-
Student transportation	-	-	-
Total Expenditures	219,916	167,883	387,799
Acquisition of Fixed Assets	-	-	-
Excess(deficiency) of revenues over expenditures	<u>(174,111)</u>	<u>8,292</u>	<u>(165,819)</u>
Other Financing Sources (Uses)			
Transfers From Other Funds	174,024	(8,292)	165,732
Transfers (to) Other Funds	-	-	-
	<u>174,024</u>	<u>(8,292)</u>	<u>165,732</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(87)	-	(87)
Fund balance, beginning of the year	<u>6,816</u>	<u>-</u>	<u>6,816</u>
Fund balance, end of the year	<u>\$ 6,729</u>	<u>\$ -</u>	<u>\$ 6,729</u>

Notes to these financial statements are an integral part of the basic financial statements

STATE SUPPLEMENTAL REPORTS

**SCHEDULE OF STATE FINANCIAL
ASSISTANCE AND INDEPENDENT
AUDITOR'S REPORT THEREON**



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& THOMPSON, LLC**

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Certified Public Accountants

**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***

Independent Auditor's Report

To the Board of Education of
Common Ground High School
New Haven, Connecticut

Report on Compliance for Each Major State Program

We have audited Common Ground High School's compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of Common Ground High School's major state programs for the year ended June 30, 2018. Common Ground High School's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Common Ground High School's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Common Ground High School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Common Ground High School's compliance.

Opinion on Each Major State Program

In our opinion, Common Ground High School, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2018.

Report on Internal Control over Compliance

Management of Common Ground High School, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Common Ground High School's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Common Ground High School's 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 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 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 first paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

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 Common Ground High School, as of and for the year ended June 30, 2018 and have issued our report thereon dated October 31, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted 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.

Henry, Raymond & Thompson, LLC

Henry, Raymond & Thompson, LLC
South Windsor, Connecticut
October 31, 2018

**COMMON GROUND HIGH SCHOOL
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2018**

<u>State Grantor Pass-Through Grantor Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
Connecticut Department of Education:		
Charter Schools	11000-SDE64000-16119	\$ 2,200,000
Healthy Foods Initiative	11000-SDE64000-16212	\$ 1,710
State School Breakfast Program	11000-SDE64000-17046	\$ 2,894
Child Nutrition Program (School Lunch State Match)	11000-SDE64000-16211	<u>\$ 899</u>
	Total State Financial Assistance	<u><u>\$ 2,205,503</u></u>

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

**COMMON GROUND HIGH SCHOOL
NOTES TO SCHEDULE OF EXPENDITURES
OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2018**

The accompanying Schedule of Expenditures of State Financial Assistance includes state grant activity of Common Ground High School under programs of the State of Connecticut for the fiscal year ended June 30, 2018. 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 the operation of a state charter school.

Note 1 – Summary of Significant Accounting Policies

The accounting policies of Common Ground High School’s conform to accounting principles generally accepted in the United States of America as applicable to governmental 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 modified accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

Note 2 – Loan Programs

In accordance with Section 4-236-23(a)(4)(F) of the Regulations to the State Single Audit Act, the notes to the Schedule of Expenditures of State Financial Assistance shall include loans and loan activities.

The following is a summary of the various loan program activity for the year ended June 30, 2018:

The Peter and Carmen Lucia Buck Foundation

Issue Date	July 1, 2016
Interest Rate	0.00%
Original Amount	\$ 500,000
Balance July 1, 2017	\$ 500,000
Payments	<u>-</u>
Balance June 30, 2018	<u><u>\$ 500,000</u></u>

**COMMON GROUND HIGH SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

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	Expenditures
Connecticut Department of Education:		
Charter Schools	11000-SDE64000-16119	\$ 2,200,000
• Dollar threshold used to distinguish between Type A and Type B programs		\$ 200,000

**COMMON GROUND HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

II. FINANCIAL STATEMENT FINDINGS

No findings

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

No findings

**COMMON GROUND HIGH SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2018**

IV. PRIOR PERIOD FINANCIAL STATEMENT FINDINGS

Finding No. 2017-1

Condition

Revenue must be recorded in the proper period. Revenue was recorded in the current period that had not been earned as of June 30, 2017. Draws were requested from the State of Connecticut on two funding sources to cover anticipated construction costs. Communication was not made to the individual in charge of the general ledger that these amounts should be deferred.

Current Status

Finding was first reported for fiscal year ended June 30, 2016 and was being repeated as 2017-1. Proposed entry for fiscal year ending June 30, 2017 was accepted and entered to bring revenues to the proper amount for the period. There is no findings for the current fiscal year.



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Certified Public Accountants

**INDEPENDENT AUDITOR'S 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**

To the Board of Education
of Common Ground High School
New Haven, Connecticut

We have audited, in accordance with the 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, each major fund, and the aggregate remaining fund information of Common Ground High School, a State of Connecticut Charter School, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Common Ground High School's basic financial statements, and have issued our report thereon dated October 31, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Common Ground High School's internal control over financial reporting (internal control) to determine the 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 Common Ground High School's internal control. Accordingly, we do not express an opinion on the effectiveness of Common Ground High School's internal control.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first 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 were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Common Ground High 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 determination of financial statement amounts. 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 the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Henry, Raymond & Thompson, LLC

Henry, Raymond & Thompson, LLC
South Windsor, Connecticut
October 31, 2018

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2017

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2017 calendar year, or tax year beginning **JUL 1, 2017** and ending **JUN 30, 2018**

B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization The New Haven Ecology Project, Inc. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 358 Springside Avenue City or town, state or province, country, and ZIP or foreign postal code New Haven, CT 06515	D Employer identification number 22-3171185
	E Telephone number 203-389-4333	G Gross receipts \$ 5,484,195.
	F Name and address of principal officer: Betsy Sneath 358 Springside Avenue, New Haven, CT 06515	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? Yes No If "No," attach a list. (see instructions)
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527	H(c) Group exemption number ▶
	J Website: ▶ www.commongroundct.org	
	K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other ▶	L Year of formation: 1991 M State of legal domicile: CT

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: New Haven Ecology Project, Inc. is a center for environmental learning and leadership where a		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	10
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	247
	6	Total number of volunteers (estimate if necessary)	6	507
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 4,699,682.
9		Program service revenue (Part VIII, line 2g)	920,952.	1,289,009.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,949.	1,453.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	108,841.	222,134.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,731,424.	5,360,228.
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	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)	3,819,670.	4,113,017.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 263,149.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,278,688.	1,445,534.
Net Assets or Fund Balances	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,098,358.	5,558,551.
	19	Revenue less expenses. Subtract line 18 from line 12	633,066.	-198,323.
	20	Total assets (Part X, line 16)	Beginning of Current Year 15,186,594.	End of Year 15,109,465.
	21	Total liabilities (Part X, line 26)	1,717,005.	1,838,199.
	22	Net assets or fund balances. Subtract line 21 from line 20	13,469,589.	13,271,266.

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 Betsy Sneath, Director of Business and Admin Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name G. Martin Henry Jr.	Preparer's signature
	Firm's name ▶ Henry, Raymond & Thompson, LLC	Date 05/02/19
	Firm's address ▶ 2319 Whitney Ave Hamden, CT 06518	Check if self-employed <input type="checkbox"/> PTIN P00311670
		Firm's EIN ▶ 52-2383663 Phone no. 203.288.4144

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: New Haven Ecology Project, Inc. is a center for environmental learning and leadership where a diverse community of children, young people and adults cultivate habits of healthy living and sustainable environmental practice, acquiring the knowledge, skills and

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

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

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

4a (Code:) (Expenses \$ 1,631,327. including grants of \$) (Revenue \$ 1,073,041.) The Organization presents after school programs for local students, farming and education programs for local youth, work skills training & assistance programs, and operates a community park. All are presented in an ecological framework.

4b (Code:) (Expenses \$ 3,343,500. including grants of \$) (Revenue \$ 277,939.) Common Ground High School is a charter school. It operates a high school which focuses on teaching students by using agricultural & ecological tools and techniques.

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

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

4e Total program service expenses 4,974,827.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	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

Main form table with columns for question numbers (1a-14b), descriptions, and Yes/No checkboxes. Includes sub-tables for 1a/1b, 2a, 7d, 10a/10b, 11a/11b, and 13b/13c.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (10), 1b (9), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CT
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: Elizabeth Sneath New Haven Ecology Project - 203-389-4333 358 Springside Ave, New Haven, CT 06515

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 22,381.				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e 2,579,003.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,246,248.				
	g Noncash contributions included in lines 1a-1f: \$	305,281.				
	h Total. Add lines 1a-1f	▶ 3,847,632.				
Program Service Revenue	2 a <u>Summer Camp</u>	Business Code 900099	549,243.	549,243.		
	b <u>Program Fees</u>	900099	456,921.	456,921.		
	c <u>Special Ed Fees</u>	900099	228,998.	228,998.		
	d <u>Other Programs</u>	900099	34,172.	34,172.		
	e <u>Student Activities</u>	900099	19,675.	19,675.		
	f All other program service revenue					
	g Total. Add lines 2a-2f	▶ 1,289,009.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	▶	1,453.		1,453.	
	4 Income from investment of tax-exempt bond proceeds	▶				
	5 Royalties	▶				
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)	▶				
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
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	a 284,130.					
	b Less: direct expenses	b 123,967.				
	c Net income or (loss) from fundraising events	▶ 160,163.			160,163.	
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities	▶				
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory	▶				
Miscellaneous Revenue		Business Code				
11 a <u>Other revenues</u>	900099	61,971.	61,971.			
	b _____					
	c _____					
	d All other revenue					
e Total. Add lines 11a-11d	▶ 61,971.					
12 Total revenue. See instructions.	▶ 5,360,228.	1,350,980.	0.	161,616.		

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				
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	3,267,949.	2,964,602.	114,042.	189,305.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	305,280.	276,943.	10,653.	17,684.
9 Other employee benefits	363,659.	329,902.	12,691.	21,066.
10 Payroll taxes	176,129.	159,780.	6,146.	10,203.
11 Fees for services (non-employees):				
a Management				
b Legal	676.	541.	135.	
c Accounting	29,486.	23,589.	5,897.	
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.)				
12 Advertising and promotion				
13 Office expenses	185,370.	134,208.	30,771.	20,391.
14 Information technology				
15 Royalties				
16 Occupancy	223,725.	178,980.	44,745.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	350,301.	320,876.	29,425.	
23 Insurance	108,692.	86,954.	21,738.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Instructional Expenses	241,330.	241,330.		
b Outside Contract Serv	148,719.	118,975.	29,744.	
c Food Service	81,040.	81,040.		
d Postage/Printing	34,617.	23,194.	6,923.	4,500.
e All other expenses	41,578.	33,913.	7,665.	
25 Total functional expenses. Add lines 1 through 24e	5,558,551.	4,974,827.	320,575.	263,149.
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	242,854.	1	482,608.
	2 Savings and temporary cash investments	429,818.	2	404,877.
	3 Pledges and grants receivable, net	652,328.	3	600,751.
	4 Accounts receivable, net	157,166.	4	273,066.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	55,381.	9	35,176.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 15,187,404.		
	b Less: accumulated depreciation	10b 1,874,417.		
	11 Investments - publicly traded securities	13,649,047.	10c	13,312,987.
	12 Investments - other securities. See Part IV, line 11		11	
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 34)	15,186,594.	15	15,109,465.	
Liabilities	17 Accounts payable and accrued expenses	697,663.	17	742,816.
	18 Grants payable		18	
	19 Deferred revenue	519,342.	19	595,383.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	500,000.	24	500,000.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	1,717,005.	26	1,838,199.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	13,258,883.	27	13,182,558.
	28 Temporarily restricted net assets	210,706.	28	88,708.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	13,469,589.	33	13,271,266.	
34 Total liabilities and net assets/fund balances	15,186,594.	34	15,109,465.	

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	5,360,228.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,558,551.
3	Revenue less expenses. Subtract line 2 from line 1	3	-198,323.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	13,469,589.
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 in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	13,271,266.

Part XII Financial Statements and Reporting

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

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

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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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 five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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 in 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 five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2017. 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 - 2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

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 government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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 1-1/2% 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 .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 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, 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 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2017
Open to Public Inspection

Name of the organization The New Haven Ecology Project, Inc. Employer identification number 22-3171185

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

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

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

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

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

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

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

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

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

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 SFAS 116 (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 SFAS 116 (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 SFAS 116 (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 are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		14,580,901.	1,482,943.	13,097,958.
c Leasehold improvements		294,199.	95,821.	198,378.
d Equipment		277,306.	260,655.	16,651.
e Other		34,998.	34,998.	0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				13,312,987.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (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	5,484,195.
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	5,484,195.
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	-123,967.	
c	Add lines 4a and 4b		4c	-123,967.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	5,360,228.

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	5,682,518.
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	123,967.	
e	Add lines 2a through 2d		2e	123,967.
3	Subtract line 2e from line 1		3	5,558,551.
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	5,558,551.

Part XIII Supplemental Information.

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

Part X, Line 2:

The Organization has concluded that there are no uncertain tax positions that would require recognition in the financial statements. If the Organization were to incur an income tax liability in the future, interest on any income tax liability would be reported as interest expense and penalties would be reported as income taxes. The Organization's conclusions regarding uncertain tax positions may be subject to review and adjustment at a later date based on ongoing analysis of tax laws, regulations and interpretations thereof, as well as, other factors. Generally, federal, state and local authorities may examine the Organization's tax returns for three years from the date of filing.

Part XIII Supplemental Information *(continued)*

Part XI, Line 4b - Other Adjustments:

Event Expenses

Part XII, Line 2d - Other Adjustments:

Event Expenses

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

The New Haven Ecology Project, Inc.

Employer identification number

22-3171185

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	X	
<u>Notifications regarding admission includes a racially nondiscriminatory policy</u>		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
<u>The school is funded by the State of Connecticut Department of Education and does not issue scholarships or other financial assistance awards.</u>		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	X	

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

Schedule E (Form 990 or 990-EZ) 2017

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Rock to Rock (event type)	Feast from the Fields (event type)	2 (total number)	(add col. (a) through col. (c))
Revenue	1	213,638.	67,757.	2,734.	284,129.
	2				
	3	213,638.	67,757.	2,734.	284,129.
Direct Expenses	4				
	5				
	6				
	7				
	8				
	9	112,186.	10,517.	1,264.	123,967.
	10	Direct expense summary. Add lines 4 through 9 in column (d) ▶			
11	Net income summary. Subtract line 10 from line 3, column (d) ▶				160,162.

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

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

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

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

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2017

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization **The New Haven Ecology Project, Inc.** Employer identification number **22-3171185**

Part I	Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (<u>In-kind Pensi</u>)	X	1	305,281.	
26	Other ▶ (_____)				
27	Other ▶ (_____)				
28	Other ▶ (_____)				

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

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

SCHEDULE O
(Form 990 or 990-EZ)

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 990-EZ.

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

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization

The New Haven Ecology Project, Inc.

Employer identification number

22-3171185

Form 990, Part I, Line 1, Description of Organization Mission:

diverse community of children, young people and adults cultivate habits
of healthy living and sustainable environmental practice, acquiring the
knowledge, skills and understanding they need to live powerful,
productive, enriched lives. In 1997, a charter to operate Common
Ground High School was granted. Common Ground High School is a public
school located in New Haven, CT.

Form 990, Part III, Line 1, Description of Organization Mission:

understanding they need to live powerful, productive, enriched lives.
In 1997, a charter to operate Common Ground High School was granted.
Common Ground High School is a public school located in New Haven, CT.

Form 990, Part VI, Section B, line 11b:

Board of Directors and/or designee reviews return prior to filing.

Form 990, Part VI, Section B, Line 12c:

Annually, the Organization requires officers and directors to document any
conflicts of interest that may arise. Board of Directors review any
conflicts and act upon them as deemed necessary.

Form 990, Part VI, Section B, Line 15:

Board of Directors are responsible for approving the Executive Director's
salary. Board of Directors review all compensation for the Organization.

Form 990, Part VI, Section C, Line 19:

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

Schedule O (Form 990 or 990-EZ) (2017)

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

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**

▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868 .**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile, click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

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

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

	Enter filer's identifying number	
Type or print	Name of exempt organization or other filer, see instructions. The New Haven Ecology Project, Inc.	Employer identification number (EIN) or 22-3171185
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 358 Springside Avenue	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. New Haven, CT 06515	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

Elizabeth Sneath New Haven Ecology Project

• The books are in the care of ▶ **358 Springside Ave - New Haven, CT 06515**
Telephone No. ▶ **203-389-4333** Fax No. ▶ **203-389-7458**

• 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 EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **May 15, 2019**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year _____ or
▶ tax year beginning **JUL 1, 2017**, and ending **JUN 30, 2018**.

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

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