

## 2015-16 CHARTER SCHOOL ANNUAL REPORT: COMMON GROUND HIGH SCHOOL

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:
Lizanne Cox	<a href="mailto:lcox@commongroundct.org">lcox@commongroundct.org</a> / 203-389-4333
Grades Authorized to Serve in 2015-16:	Charter Term:
9-12	2015-2020
<p>1. <b>Executive Summary:</b> Provide a cover letter or executive summary highlighting school progress, performance, accomplishments, and major changes during the 2015-16 school year. Include a brief narrative on the school’s unique model and student population.</p> <p><i>“I hope that when I come back to visit Common Ground, it will have become a center for change and innovation, a place not afraid to tackle those issues that others would think too big for a high school to handle. But I know Common Ground, I know these students, I know the staff, I know this community, and I have no doubts that we are up for the challenge.” – Nyasia Mercer, Class of 2016</i></p> <p>Early in June, a crowd —students and staff, neighbors from New Haven and alumni, elected officials and supporters — gathered to celebrate the opening of Common Ground’s new school building. State legislators, our mayor, the state education commissioner, architects, an alumnus, and school leaders shared powerful words about what this new building will make possible – how it serves as an optimistic statement about our students’ and community’s future. At the end of the celebration, students and community members hung ribbons on the bridge that connects old and new building, sharing their hopes for what this building will make possible.</p> <p>What Nyasia shared from the podium that day reflects Common Ground’s vision as a public school: a place where students, staff, and community work together to create sustainable change, growing a new, diverse generation of successful college students and powerful environmental leaders. This vision is reflected in the words that greet students as they walk through our doors: “You are powerful. Change the world.”</p> <p>In many different ways, Common Ground worked to live into this vision during the 2015-16 school year. Our school community asked big questions, and stepped up to big challenges. At times, seismic shifts in the world around us forced us to step up to these challenges: as when police violence repeatedly took the lives of young black men who share much in common with the students we teach every day, or when a new state accountability system pushed us to recognize how we are supporting and failing our students. This work was at times invigorating and exciting, while at other moments it stretched our capacity to the breaking point. At no point did it feel optional or anything less than critical.</p> <p>Here are some key questions our school asked over the last year – and which we will must continue to answer:</p> <ul style="list-style-type: none"> <li>• <b>How do we build the schools that our students deserve, and that will sustain our communities and planet into the future?</b> In 2015-16, we completed construction of our new school building, recently named the most significant institutional building of the year in Connecticut (by the CT Green Building Council) and New England (by the American Institute of Architects). We also completed renovations to our existing school building just before the 2016-17 school year began. While learning in a construction zone posed many challenges, the result was worth it: setting a new benchmark for sustainable school construction, creating spaces that help our students thrive, opening our campus to community, strengthening science, art, and physical education, and allowing us to welcome more students.</li> <li>• <b>How do we create genuinely inclusive, equitable educational opportunities for our students – helping to build just communities and confront injustice in our nation?</b> In 2015-16, we dove deeper into restorative justice work, recognizing that this approach is critical to strengthening teaching and learning.</li> </ul>	

Staff engaged in a series of monthly professional development opportunities focused on getting to know the city our students call home, and recognizing this city as a learning resource. We asked for honest feedback from students, staff, and families about whether students feel their cultures are welcomed into our school, whether our discipline system treats them fairly. And we developed an action plan based on this feedback – recognizing that work to build justice and undo oppression is will never end.

- **How do we ensure that every student meets high academic standards, is on a pathway to college and career success?** While we have been working concertedly to enact individual supports, standards- and data-driven reform, and research-based effective teaching practices for nearly a decade, the 2015-16 school year brought new urgency and focus to our work to help every student succeed. Our students’ performance on the in-school administration of SATs was unacceptable, and other indicators from the new state-wide state accountability framework leave significant room for improvement. We know we can and must do better. In particular, we need our curriculum to be much tighter, both horizontally and vertically. Our teachers are very used to functioning as independent practitioners, and we would never want to discourage the creativity that supports – but we need to coordinate much more closely, to align across subjects and years with Common Core State Standards, college-ready benchmarks, and themes relevant to our student body. We are already deep into this work, as we describe later in this report.

Common Ground still has a long way to go in answering these big questions, in stepping up to the challenge that Nyasia puts before us. We are ready for the work ahead, and look forward to sharing the results with the State Department of Education and our neighbors in Connecticut.

## PART 2: SCHOOL PERFORMANCE

2. **School Goals:** State the school’s mission statement. Provide the school’s mission-specific, measurable goals. Analyze school progress toward these goals, providing data as appropriate. Add/Remove rows, as necessary.

### Mission Statement:

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.

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

Common Ground High School is a program of the New Haven Ecology Project, a non-profit center for environmental learning and leadership, whose mission is to cultivate habits of healthy living and sustainable environmental practices within a diverse community of children, young people, adults, and families.

### Goal Statement:

### Evidence of Progress toward Goal:

All students will make significant educational gains, meet high standards, and graduate college ready.

Common Ground’s most central work is to ensure that all of our students make real educational progress, demonstrate mastery of academic standards, and make successful transitions to college and careers. In the 2015-16 school year, we continued to roll out a four-year skills progression aligned with Common Core, implemented the MAP assessment as a tool for measuring student growth, strengthened systems for supporting students who face non-academic barriers, and deepened our work to close achievement and opportunity gaps. We have evidence that this work is making a difference:

**Graduation rates.** In 2015 – the most recent year for which official data are available – Common Ground’s 4-year graduation rate was 100%, up from 89.7% in 2014, and

	<p>significantly above the state average (87.2%). Common Ground’s graduation rates are consistently above the state average, and high-needs students graduate at very high rates; for instance, in the class of 2013, 94.7% of Common Ground students successfully graduated within 6 years, above the benchmark set by the state.</p> <p><b>Science performance.</b> In 15-16, Common Ground students made significant gains on the CAPT science test; 36.2% of students scored at “state goal “of above, up from 18.5% the previous year. Common Ground students significantly outperformed their counterparts in other urban high schools, but need to make more progress to surpass the state average.</p> <p><b>College success.</b> In the class of 2016, 96% of students were admitted to college. While we are still awaiting fall results from the National Student Clearinghouse, our internal data indicate that at least 80% of 2016 graduates enrolled in college this fall. This matches full-year matriculation rates for the class of 2015, when approximately 80% of graduates enrolled in college. Our students are persisting in college at high rates, as well; in the class of 2014, 90% of graduates who enrolled in the year follow graduation returned for a second year.</p> <p>At the same time, there is much about our 15-16 academic results that aren’t good enough – and that we take as a call to action. We share these results, and our plans for action in the coming year, under the question on academic performance, below.</p>
<p><u>All</u> Common Ground students will grow into powerful environmental leaders, and develop the skills and understanding they need to tackle complex environmental challenges.</p>	<p>Alongside our commitment to help every student make dramatic academic gains, we continue to push and support <u>all</u> students as they grow into powerful environmental and community leaders. We continue to made strides in this direction:</p> <p><b>Access to environmental learning and leadership opportunities during the school day.</b> Last year, at least 80% of Common Ground courses integrated substantive performance tasks, projects, or lessons focused on Common Ground’s site or the surrounding community, aligned with Common Ground’s school-wide environmental leadership standards, and exploring important environmental issues. For instance:</p> <ul style="list-style-type: none"> <li>• Students in the Sustainable Design course partnered with a professional videographer to create <a href="#">seven short videos</a> describing sustainability practices modeled in Common Ground’s new school building.</li> <li>• In Algebra 1, as part of a study of linear equations and systems of equations, students examined the projected climate change impacts on both neighborhoods like theirs and vulnerable communities around the globe, identified and enacted changes they might make to reduce climate change impacts, and then calculated the difference these behavioral changes actually made.</li> </ul> <p><b>Choosing environmental learning &amp; leadership.</b> At least 75% of students (up from 70% in 2014-15) chose to engage in environmental learning and leadership opportunities beyond those offered in classes. Students sustained and grew their work as leaders over time; survey results tell us that 82% of seniors took on a job or out-of-school opportunity focused on improving the community or environment during their last year of school. E.g.:</p> <ul style="list-style-type: none"> <li>• 80 students (up from 65 in 2014-15) participated in paid environmental jobs through Common Ground’s Green Jobs Corps – interning with The Nature Conservancy and the U.S. Fish &amp; Wildlife Service, supporting school gardens and schoolyard habitats, leading educational programs for younger students, etc.</li> <li>• 18 students operated small business ventures based on our urban farm.</li> <li>• A number of students joined with peers and adults in advocating for environmental and community change beyond our campus – for instance,</li> </ul>

	<p>presenting at the City-Wide Earth Day Youth Summit that Common Ground helps to organize, participating actively and critically at the regional Connecting for Change conference, and speaking out at Black Lives Matter movement events.</p> <p><b>Leadership growth and competence.</b> Artifacts and reflections representing leadership experiences like those just described came together in students’ leadership portfolios – a graduation requirement. For the third year, 100% of our seniors successfully defended portfolios showing their growth as leaders over their Common Ground career. Students chose to highlight a variety of experiences: from coming to grips with life-changing medical conditions, to working with community residents to turn an abandoned lot into a new city park. By all measures, the class of 2016’s portfolios showed deeper reflection, higher-quality artifacts, and greater evidence of growth than seen in any previous year.</p> <p><b>Leadership self-perception and confidence.</b> In 2015-16, Common Ground partnered with NewKnowledge – a non-profit evaluation firm – to better understand the impact of our work to engage students as emerging leaders. Through this research, we learned that:</p> <ul style="list-style-type: none"> <li>• 88% of seniors described themselves as leaders.</li> <li>• 88% identified themselves as someone who makes a difference in their community.</li> <li>• 70% said that they are someone who creates positive social change.</li> </ul> <p>In 2016-17, we are continuing to improve this portfolio system and our school-wide environmental leadership strategy. Specifically, we are:</p> <ul style="list-style-type: none"> <li>• Integrating students’ capstone senior projects – which include research and action on an environmental or social justice issue of students’ choices – into students’ leadership portfolios. Previously, leadership portfolios and senior projects were separate graduation requirements.</li> <li>• Continuing to roll out a strengthened school-wide leadership skills framework – ensuring it is a consistent design element of academic courses (e.g., by acting as the basis for mid-term comments provided to students and families by teachers), after-school programs, and green jobs opportunities.</li> <li>• Integrating the quantity and quality of reflection – a critical piece of the leadership growth process – in all academic classes.</li> <li>• Continuing to shift our school-wide environmental leadership framework to integrate a strong social justice orientation.</li> <li>• Strengthening the system of portfolio check-points, reflection opportunities, and mini-defenses, so that portfolio development is genuinely a four-year process.</li> </ul>
<p>Common Ground will build an inclusive, equitable, positive school climate that supports all students’ success and leadership.</p>	<p>At the start of the 2015-16 school year, Common Ground’s leadership and teaching staff made work around school culture an organizing goal for school improvement. We see this work to build an inclusive, equitable, positive school culture as critical to our students’ academic success, to their growth as leaders, and to our mission as a community-based charter school. With this in mind, we redoubled our efforts around chronic absenteeism – engaging new partners, strengthening systems for data-system and follow-up, developing specific supports for subgroups at higher risk of missing school. We deepened our implementation of a restorative justice approach to discipline, with the goal of keeping students in school and repairing the school community after it has been damaged. Perhaps most significantly, we deepened our partnership with Co-Creating Effective and Inclusive Communities – collecting baseline survey data from students and staff related to equity and inclusiveness, engaging all staff in ongoing professional development work,</p>

and developing a multi-year work plan for creating an anti-oppression culture at Common Ground. While this is long-term work, we are seeing its impacts:

**Chronic absenteeism.** Common Ground’s chronic absenteeism rate dropped from 16.6% in the 2013-14 school year to 11.5% in 15-16. Compared to other Connecticut cities’ chronic absenteeism rates in 2014-15, Common Ground’s students are attending school more consistently. But this rate of chronic absenteeism is still not acceptable; it is one point above the state average, and – most importantly – means that too many of our students don’t have access to the educational opportunities and outcomes they deserve. We describe strategies for continuing to address chronic absenteeism later in this report.

**Reductions in serious disciplinary issues.** The number of suspensions has continued to decline – from 25 in 2013-14, to 19 in 2014-15, to 18 in 2015-16. The number of expulsions also remained low, with one student expelled in 2015-16, compared to zero expulsions in 14-15. We know we can continue to make progress in this area as we improve our practice around restorative justice and cultural responsiveness.

**After-school engagement.** The vast majority of students continue to choose to engage in after-school learning and leadership opportunities. In all, 97% of Common Ground students participated in learning opportunities offered through Common Ground’s out-of-school learning center, supported by 21<sup>st</sup> Century Learning Community and State After-School Grant Program funding. In addition, 71% of students (up from 62% in 2014-15) participated in these programs on 30 or more days – the equivalent of 1 day per week when programs are offered. Students value this access to above-and-beyond supports; only 10 out of CG’s 185 students say they don’t feel they can get extra support when they need it. Moreover, we have evidence that these programs make a difference in students’ academic success; students who stay after-school 1 day/week or more earn a 2.4 GPA, compared to an average GPA of 2.0 for students who stay after less than one day a week.

**Community service.** More than 82% of students completed 10 or more hours of community service, and the average Common Ground student completed 22.4 hours of service during the 2014-15 school year. These numbers represent a reduction from 2014-15, when more than 91% of students completed 10 or more hours of community service, and the average Common Ground student completed 32.65 hours of service. While community service remains critical to our school culture, it appears that an increasing number are choosing to take leadership in other ways.

**Student leadership.** At least 89% of students chose to participate in substantial leadership and leadership development programs during the last school year, compared to approximately 68% in 2014-15. For instance:

- 122 students (compared to 59 in 2014-15) presented to peers during Common Ground’s twice-annual Presentations of Learning and Leadership – sharing culminating projects, out-of-school activities, and other experiences.
- 19 students joined in our Gender and Sexuality Awareness (GSA) group.
- Six students launched and published a high-quality student newspaper throughout the last year – raising important issues related to racial justice, healthy eating, suicide prevention, neighborhood violence, and more.

**Increased racial, geographic, and economic integration.** We are proud of Common Ground’s efforts to attract and retain a racially, economically, and geographically diverse student body. At the same time, we know we need to do more to create a genuinely inclusive and equitable school community. On our school-wide climate survey, seven percent of students disagreed or strongly disagreed with the statement, “the school is

	<p>safe and accepting regardless of race, gender, sexual orientation or ability,” and an additional 30% said they were not sure. Moreover, 16% of students said they had been removed from class for a behavior that was part of their culture, and only 45% agreed that their daily lived experience was reflected in their classes. We can do better, and are moving forward with a plan to change these realities.</p> <p><b>We need to continue and deepen this culture-building, equity, and inclusiveness work. In the 2016-17 school year, we will:</b></p> <ul style="list-style-type: none"> <li>• Strengthen implementation of the restorative justice model – focusing on circles and respect agreements as two common, school-wide practices.</li> <li>• Increase opportunities for student voice and leadership – engaging a student organizer to create spaces for students to take action, moving to a schedule where older students have more opportunities to choose courses, etc.</li> <li>• Develop and implement a series of common professional development modules that build capacity and common language around social justice education, culturally responsive teaching, and anti-oppression work.</li> <li>• Use capacity developed through these modules to integrate a social justice education framework into all courses.</li> </ul>
<p>Common Ground’s staff will model effective teaching practices, continuously grow as educators, and support educational change and improvement at other schools across and beyond Connecticut.</p>	<p>Common Ground was envisioned by our founders as a laboratory for innovative and effective teaching, where educators are constantly striving to do better by their students. We continue to work toward this vision. Last year, 100% of Common Ground teachers and administrators developed professional development plans aligned with Common Ground’s mission and goals, and with the State teacher evaluation framework. One hundred percent of Common Ground’s full-time teachers completed at least 25 hours of professional development aligned with these professional growth plans, as well; the average Common Ground faculty member joined in 52 hours of professional development (compared to 43.7 hours in 2014-15). All Common Ground faculty participated in intensive, in-house professional development related to:</p> <ul style="list-style-type: none"> <li>• <b>Measures of Academic Progress</b> – with a particular focus on using this test to assess where students stand, identify growth projections/goals, and develop strategies for reaching these goals.</li> <li>• <b>Culturally responsive pedagogy</b> – focused on recognizing the messages our students receive about their identity, universal design for learning, social justice education, and how to acknowledge and shift how societal patterns show up in public schools like Common Ground.</li> <li>• <b>Using the city of New Haven and our campus as learning labs</b> – building our faculty’s familiarity with the city that most of our students call home, and facilitating opportunities for relevant, authentic learning and leadership.</li> <li>• <b>Attachment, Regulation, Competence (ARC)</b> – helping our school staff recognize and address the multiple stressors that our students experience.</li> <li>• <b>Restorative Justice</b> – building teacher and administrator capacity to enact a restorative approach to school culture.</li> </ul> <p>Collectively, these professional development foci integrate around a common theme: meeting our students where they are, and supporting all of them in growing as learners and leaders. This professional development work is tightly aligned with our commitment to educational equity and inclusiveness, and critical to our core academic mandate.</p> <p>One of the best ways for our teachers to continue to grow – and one important way to fulfill our mandate as a charter school – is through collaboration with like-minded</p>

educators at other schools. In 2015-16, Common Ground continued to grow its work with schools across New Haven, the state of Connecticut, our region, and the nation. Common Ground’s School Garden Resource Center is currently supporting outdoor learning projects at 14 different New Haven public schools – offering planning and infrastructure support, professional development, in-classroom coaching, and opportunities to visit Common Ground. Moving beyond New Haven, Common Ground launched a new state-wide School Garden Resource Center web site, facilitating connections and providing high-quality curriculum resources to educators state-wide. After several years of pilot professional development work and informal visitor days, Common Ground High School also launched Teaching Our Cities – a sustained effort to support urban public high schools that mobilize their cities as learning laboratories. At one of these exchanges, for instance, math teachers from across the state and region worked with experts in urban environmental issues, city engineering, urban data sets, and social justice issues to develop new, authentic units and performance tasks. According to participant surveys, these programs are resulting in real increases in capacity and strong intentions to change teaching and learning practices.

Our professional development work remains steady in the coming year – focused on building teachers’ capacity to meet all students where they are, and help them make real and rapid academic progress. This work takes on particular importance given that Common Ground – which has had a very low teacher attrition rate over the last decade – experienced significant turnover in summer 2016. Priorities in 2016-17 include:

- Developing pedagogical skills that support Common Core alignment shifts – including non-fiction reading, language conventions, and standards of mathematical practice.
- Mobilizing the MAP assessment system to foster a growth mindset and differentiated instruction.
- Implementing social justice education and restorative justice frameworks as key strategies for dismantling systemic barriers to student success.

We will deepen our work with other public schools, as well – launching the next phase of Teaching Our Cities, an ongoing community of practice that brings together six urban, environmentally themed public high schools across the northeast United States. Together, these schools will tackle common capacity-building challenges and share strong practices through a new online web platform. This work will focus once again on building urban public schools that use their cities as extensions of their classrooms, and that are responsive to the cities their students call home.

**3. Student Achievement:** Provide data summarizing school performance and academic achievement. Using the blank space provided, include data evidencing student growth and progress toward closing achievement gaps, including an analysis of normed benchmark assessment data.

Performance Metric	*2013-14:	*2014-15:	*2015-16:
Average daily attendance rate:	94.4	93.5	93.9
Chronic absenteeism rate:	16.6	15.3	11.5
Overall suspension rate: (% of students with 1+ suspension/ expulsion)	8.9	8.3	7
Number of in-school suspensions:	13	9	3
Number of out-of-school suspensions:	12	10	15
Number of expulsions:	0	0	1
Four Year Cohort Graduation Rate (if applicable):	N/A	89.7	100

Six Year Adjusted Cohort Graduation Rate (if applicable)	N/A	95.8	94.7
2015 Accountability Index charter school:	N/A	N/A	69.8
2015 Accountability Index state:	N/A	N/A	76.1

After dramatic test score gains between 2007 and 2014 – earning Common Ground recognition as a School of Distinction, and as one of the state’s only high schools to exit NCLB in need of improvement status – our school’s performance on standardized tests in 2015-16 was disappointing. While standardized tests are certainly not the only or most important way to measure our students’ growth and success, these scores demand action:

**SAT scores.** During the first year in which the SAT was our state-wide assessment, Common Ground students performed at or slightly below the average for urban schools districts across Connecticut, and significantly below the state average. This is not an acceptable level of achievement. We know that we and our students are capable of more. In fact, we saw these results coming before they were released, and began to take action. Curricular alignment to the SATs was not strong enough; in particular, Common Ground’s math curriculum did not privilege the same content as the SAT does. More broadly, we need to ensure that our curriculum as a whole is tightly aligned, both horizontally and vertically, to Common Core State Standards. And we need to ensure we are both meeting students where they are, and building a strong and positive shared school culture.

**Reading levels.** The average Common Ground student made a modest 0.3 grade levels of progress between fall 2015 and spring 2016, according to results of the Nelson Denny reading assessment. In each of the previous two years, these gains had been more dramatic; the average student made 1.79 grade levels of progress during the 2014-15 school year, building on 1.84 average grade levels of progress in the 2013-14 school year. Cumulatively, the average Common Ground student has still made far more than 1 grade level of reading progress per year over the last three years – but we know we need to re-focus our attention on supporting students reading, with a particular focus on the non-fiction texts emphasized in Common Core State Standards and in the new SAT.

Common Ground has been in a similar position before; in 2007, less than 40% of Common Ground students were earning proficient scores on state tests. We took action in a concerted way, and between 2007 and 2014, made some of the state’s largest test score gains. Based on this experience, we know how to turn things around: focusing on positive shared school culture, aligned curriculum work, data-driven decision-making and continued commitment to relevant, responsive, authentic learning.

The strategies that will make the most difference are now in place:

- Our math department has already moved from a traditional course progression to an integrated math sequence, emphasizing skills and content that align with Common Core and the new SAT, and is mobilizing a common problem-solving protocol across all courses.
- Across disciplines, teachers are implementing a school-wide plan to (1) significantly increase non-fiction reading opportunities, (2) scaffold mastery of conventions of written language, with focused correction areas for each grade, (3) build capacity to interpret data, and (4) use common reading strategies.
- Our faculty is working throughout the year in horizontal and vertical teams – to monitor student progress and implement common strategies in the current year, and to develop a clearer Common Core skills progression that will be implemented along with a new class schedule in the 17-18 school year.
- Common Ground is entering the second year in which we are using the NWEA MAP assessment to benchmark growth and achievement. This year, helping students recognize and meet or exceed growth projections on MAP is a key strategy for building student ownership of academic progress.

Alongside these academic alignment strategies, we are convinced that the work described elsewhere in this report – focused on building cultural relevance and positive school culture, provide individualized support, and encourage our students’ growth as leaders – is equally critical to our students’ academic success. We cannot choose between data-driven, standards-aligned instruction and creating a relevant, responsive, authentic learning environment for our students. These strategies will only work when pursued in tandem.

**4. Best Practice:** In 250 words or less, summarize an emerging best practice at your school in the areas of academics, instruction, or school climate (e.g. extended instructional time, supports for English learners, positive behavior management, and college access). Describe the concrete strategy and its impact on student learning and/or the school climate referencing quantitative data. Provide evidence of collaboration with local school districts in this area, as appropriate.

In February, every member of Common Ground’s senior class stood before an audience parents, students, and staff. Each shared two acts of leadership, chosen from the electronic leadership portfolios they had been building since arriving at Common Ground. Drawing on these experiences, students described how they had grown as leaders — and how their leadership created ripples, contributing to sustainable change within themselves and in the community. Every single member of the class met the high bar required of their portfolio defenses, a Common Ground graduation requirement.

Common Ground’s leadership portfolios are one of the most significant learning resources available to our students. In the past year, we continued to strengthen the portfolio process. We refined the leadership standards around which the portfolios are built, aligning them with 21<sup>st</sup> Century Skills frameworks. In addition, students in each grade now work toward clear portfolio expectations; sophomores presented their portfolios to their families during parent conferences, and juniors completed an end-of-year checkpoint, for instance.

Our experience with leadership portfolios is rich enough that we are committed to sharing this practice with other schools. In 2015-16, we highlighted our portfolio work through a series of learning exchanges for teachers from other public schools. In the coming year, we will create an online toolkit for other schools – including [videos](#), [sample portfolios and portfolio entries](#), rubrics, guides, and other resources – and will share these resources within a community of practice among urban public high schools across the Northeast United States.

### PART 3: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT

**5. Financial Documents:** (1) As required by C.G.S. § 10-66cc(b)(2) and 10-66pp, the charter school and if applicable, the charter school management organization of the state or local charter school, shall submit FY 2014-15 certified audit statements, including the statement of activities (showing all revenues from public and private sources, expenditures, and net operating gain/loss), balance sheet and statement of cash flows. (2) The charter school and if applicable, the charter school management organization of the state or local charter school, shall submit a complete copy of the most recently completed Internal Revenue Service form 990, including all parts and schedules, other than Schedule B of such form. (3) Provide the FY 2015-16 budget comparing submitted budget versus actual figures, with summary explanations of all major variances (any variance plus or minus 10% or more between budget and actual). (4) Provide a FY 2016-17 board-approved budget, summarizing all assumptions and major variances from FY 2016.

**6. Financial Condition:** Provide the following financial data for FY 2016.

Total margin (net income / total revenue). Note: includes depreciation:	-.0264
Debt to asset ratio (total liabilities / total assets):	1.19
Debt service coverage ratio ((net income + depreciation + interest expense) / (principal + interest payments)):	741
Current asset ratio (current assets / current liabilities):	11.72
Days of unrestricted cash. Note: calculated for last day of FY:	65.50
Cash flow (change in cash balance):	\$208,512.09

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

<b>Name:</b>	<b>Occupation:</b>	<b>Board Role/Term:</b>	<b>Mailing/Email:</b>	<b>Background Check:</b>
Wm Frank Mitchell	Amistad Center for Art & Culture	Chair, 2014-17	924-6 Quinnipiac Ave New Haven, CT 06513 wfrankm@cshore.com	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Michael Doolittle	Photographer	Vice Chair, 2014-17	119 Everit St., #214 New Haven, CT 06511 mikedools@gmail.com	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Kim Futrell	City of New Haven	Treasurer, 2013-16	31 Saint James Street Hamden, CT 06514 kmiche72@gmail.com	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Claudia Merson	Yale Office of New Haven and State Affairs	School Committee Chair, 2014-17	18 Everit Street New Haven, CT 06511 claudia.merson@yale.edu	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Wendy Battles	Yale University/ Health Consultant	Member, 2014-17	148 Everit Street New Haven, CT 06511 wendy.battles@yale.edu	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Monique Frasier	Teacher	Faculty Representative, 2014-16	1220 Whitney Ave, 2B Hamden, CT 06517 mfrasier@nhep.com	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
John Jessen	New Haven Free Public Library	Member, 2013-16	1931 Chapel Street New Haven, CT 06515 john.jessen@nhfpl.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Beth Klingher	Artist & Educator	Member, 2015-18	228 Everit Street New Haven, CT 06511 bklingher@gmail.com	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Jane Lee	Yale University Business Operations	Member, 2015-18	621 Chapel Street New Haven, CT 06511 jane.lee@yale.edu	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Kerry Lord	Connecticut Center for School Change	Member, 2015-18	283 Willow Street New Haven, CT 06511 Klord67@gmail.com	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Robert Parker	Retired Principal & Communications Executive	Member, 2015-18	195 Livingston Street New Haven, CT 06511 rdbobparker@gmail.com	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Babz Rawls Ivy	Inner City News	Parent Representative, 2014-16	481 Bellevue Rd New Haven, CT 06511 babz@penfieldcomm.com	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Melissa Spear	Common Ground	Executive Director (ex officio)	350 Amity Road Bethany, CT 06525 mspear@nhep.com	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

<b>8. Renewal Terms:</b> Provide a progress update on terms established in the charter school’s most recent renewal; summarize actions taken and progress data to substantiate efforts to address such terms. Provide an update on how the charter school is addressing or plans to address the issues noted. The chart below is pre-populated to include terms documented in the school’s last renewal resolution or issues identified by the CSDE.		
Standard:	Term or Condition:	Progress Update:
1.4. Chronic Absenteeism	Plan to target chronic absenteeism reduction was received by the CSDE on September 30, 2015. Your school's chronic absenteeism rate for 2014-15 remains above the state average of 10.6%.	<p>As noted above, Common Ground’s chronic absenteeism rate dropped from 16.6% in 2013-14, to 15.6% in 2014-15, to 11.5% in 2015-16. A number of strategies contributed to this reduction:</p> <ul style="list-style-type: none"> <li>• Cumulative attendance reports were emailed to staff and advisors weekly (in addition to normal daily attendance reports) in order to facilitate more teacher-student and teacher-parent conversations.</li> <li>• Students failing due to poor attendance were provided the opportunity to make up hours during after school support.</li> <li>• The Student Social Support Team met weekly (sometimes twice each week) and found ways to minimize/eliminate obstacles to students’ academic success, including absenteeism. The team engaged outside agencies to promote physical and emotional safety of students, including those struggling with attendance.</li> <li>• The Latino Community Leadership Committee (LCLC) was created near the end of the school year to strengthen community among Latinos, which may help reduce absenteeism within this group.</li> <li>• All teachers and staff participated in a three part ARC (Attachment, Regulation, Competency) professional development, facilitated by our school social worker, in order to strengthen students’ connection to school.</li> <li>• All staff participated in ongoing workshops, facilitated by an outside expert, on understanding and enacting restorative justice – again, strengthening student connection to school.</li> </ul> <p>We are committed to continuing progress in 2016-17 – aiming to move chronic absenteeism below the state average for high schools. Though we were successful in reducing overall chronic absenteeism, and reducing chronic absenteeism among African-American students in particular from 18.9% to 6.5%, absenteeism rates for special education (21.2%) and Latino (26.9%) students remained unacceptably high. In the response, we are:</p> <ul style="list-style-type: none"> <li>• Working with MEChA de Yale (a Latino student organization dedicated to promoting social and political justice) to create a mentorship program for our Latino students. These students will be paired with a Yale Latino student, and will receive one on one mentoring twice a month. They will also attend group sessions twice a month focused on empowering students, helping them with college access, and developing social/political consciousness.</li> <li>• Developing proactive strategies for students at risk for attendance issues that include regular contact with families and home visits.</li> <li>• Launching a school-wide initiative to create respect agreements and use circles in classrooms in order to cultivate a stronger sense of community throughout the school.</li> </ul>

2.1. Financial Management	Updates to policies and procedures for accounting functions and financial controls.	Common Ground’s Accounting Manual was revised per the recommendations of the SDE Renewal Review Team and revisions were approved by Board in April of 2015. CSDE will continue to monitor going forward.
2.4. Governance and Management	Update board policies for background checks, nepotism and posting public meetings on the school’s Web site requirements.	Common Ground’s Bylaws and Employee Manual were updated per the recommendations of the SDE Review Team and revisions were approved by the Board in April of 2015. All board meetings are posted as required. CSDE will continue to monitor going forward.

**9. Best Practice:** In 250 words or less, summarize an emerging best practice at your school in the areas of stewardship, governance, and management (e.g., financial management, technology, school operations). Describe the concrete strategy and its impact on the school referencing quantitative data. Provide evidence of collaboration with local school districts in this area, as appropriate.

In 2015-16, individuals, foundations, businesses, and competitive government grants contributed more than \$3,500 per student to the education we provide – helping to close the dramatic gap between charter school funding and per pupil expenditures in our host district, and allowing us to provide adequate resources to support our students’ education. This \$3,500 in additional per pupil funding is the result of incredible generosity, as well as strategic and concerted effort – to write proposals for competitive government grants, build and steward relationships with individual supporters, hold fundraising events, and gain the support of institutions. Without this support, we could not give our students the education they deserve.

Common Ground’s investment in development capacity was also made the construction of our new school building possible. More than 300 individuals, foundations, and businesses contributed \$2,000,000 to this construction project, meeting the requirement that more than 20% of public school construction budgets be consist of non-state funding.

We are hugely grateful for this support. At the same time, we do not believe that this approach to creating fair and sufficient funding for public education is either just or sustainable. Common Ground is a public school, and should be able to rely on public funding to give our students an adequate and equitable education. We are committed to joining with others working to fix Connecticut’s educational funding system – to ensure that all our state’s students, including those at Common Ground, have access to the publicly-funded educational opportunities that they deserve.

## PART 4: STUDENT POPULATION

### 10. Enrollment and Demographic Data: Provide 2015-16 student demographic and enrollment information.

Grades Served:	9-12	Student Enrollment:	
% Free/Reduced-Price Lunch:	48%	% Black:	36%
% Special Education:	19%	% Hispanic:	30%
% Limited English Proficiency:	3%	% Caucasian:	29%

#### 2015-16 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
										54	50	40	30	<b>174</b>

### 11. Enrollment Efforts: Summarize the school’s efforts to attract, enroll, and retain a diverse and representative student population, including minority students, low-income students, English learners, and students with disabilities.

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

- A comprehensive student recruiting plan that includes (1) mail to all students and families in surrounding districts, (2) visits to all schools who offer us the opportunity to meet with prospective students, (3) open houses and opportunities to shadow at Common Ground, (4) bilingual recruitment brochures, and (5) translators available for student interviews, shadows, and open houses. These opportunities actively engage all interested students, regardless of educational background.
- 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, mandatory family orientations, and benchmark testing – that welcomes students and provides the information we need to meet their needs.

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 minority (71%) and non-minority (29%) students reflects our goal of educating a racially diverse student body and reducing racial isolation. In 2015-16, Common Ground’ student body was approximately 36% African-American, 30% Hispanic, and 28% white – creating a variety of opportunities for interactions among students of different racial backgrounds, a core goal of Common Ground.
- In 2015-16, 66% of students came from the City of New Haven, and 34% from 16 other suburban, rural and urban communities – including Bridgeport, Branford, West Haven, Hamden, Waterbury, and Naugatuck. These numbers reflect Common Ground’s commitment to reduce geographic isolation and engage students from both urban and non-urban communities.

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

- **Special Education Status:** In 2015-16, the percentage of Common Ground students who qualify for special education services was 19%, significantly exceeding sending district and state averages.
- **Free and Reduced Lunch:** In 2015-16, the percentage of students qualifying for free/reduced lunch was approximately 48% – significantly above the state average.

- **History of Low Academic Performance:** Over the past four years, the average Common Ground student entered half a grade level behind in reading; and, in 2015-16, 42% of incoming 9<sup>th</sup> graders entered high school more than a full grade level behind in reading.

The number of Common Ground students who are classified as English Language Learners has been historically small; 3% of students were officially designated ELL in 2015-16 (up from 1% in 2014-15). Common Ground has, however, 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.

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 aides, part-time staff, and district staff to ensure that students’ educational needs are met.
- 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 retention.
- A daily academic support period engages 100% of students during the school day, with additional opportunities for academic support after school.
- Small advisory group support students from grades 9-12.
- Green Jobs Corps, a year-long youth employment and leadership development program, connects approximately 80 students with paid work placement opportunities, a year-long career and leadership curriculum, and a range of wraparound supports. Spaces in Green Jobs Corps are specifically reserved for students who face multiple barriers to educational success – including family income significantly below the poverty line, history of behavioral and social difficulties, low academic performance, etc.

These strategies make a measurable difference in the educational outcomes of Common Ground students:

- In 2015, Common Ground’s 4-year graduation rate was 100%, significantly above the state average.
- In the class of 2016, 96% of students were admitted to college, and – as noted above – more than 80% of students enrolled in college this September.

We will continue to work, concertedly and tirelessly, to ensure that we recruit and retain high needs students – and that we help all students reach high academic standards, regardless of the barriers they face.

Note: Calculating an accurate waitlist number is difficult because of the nature of data provided by the New Haven Magnet School Lottery and the logistics of the lottery process (where students are added to and removed from the waiting list on a rolling basis). The waitlist numbers shared below represent the number of students who apply to Common Ground minus the number of students accepted, as best we can determine those application numbers.

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

2015-16 Waitlist:	2016-17 Waitlist:
171	67

13. **Best Practice:** In 250 words or less, summarize an emerging best practice at your school in the areas of student populations (e.g., family and community engagement, recruitment processes, retention strategies). Describe the concrete strategy and its impact on the school referencing quantitative data. Provide evidence of collaboration with local school districts in this area, as appropriate.

One of the most important contributors to Common Ground’s positive student outcomes – including high graduation rates, reduced chronic absenteeism, and growth in reading – is our system of wraparound supports for students. At the center of this work is our Student Social Support Team (SSST), which includes our Assistant School Director, student affairs staff, a full-time assistant focused on collecting and responding to data, our school social worker, nurse, and special education staff.

This team’s direct, one-on-one work to remove barriers to success and provide coordinated individual supports is critical. Just as important is the SSST’s work to leverage larger systems. Often, the SSST will work with parents, caregivers, and siblings as well as with students themselves – recognizing that whole families are the most critical asset in students’ lives. Members of the SSST are building our whole staff’s capacity to support our students – for instance, leading and facilitating professional development around restorative justice and the ARC (Attachment, Regulation, Competence) framework. The SSST also coordinates support from other organizations and systems – from Department of Children and Family workers, to Connecticut Junior Republic, to New Haven Family Alliance. In particular, a tight working partnership with Elm City Communities means that we have a part-time staff member focused on coordinating supports for students who live in public and subsidized housing. The combination of these strategies – direct work with student, support for whole families, capacity-building with staff, coordinated collaboration with community partners – forms the foundation for all our learning and leadership work.

## APPENDIX B: 2017-18 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 submitted 2017-18 enrollment request 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
2013-14											71	38	43	28	180
2014-15											54	59	33	34	180
2015-16											56	48	51	32	187
2016-17											58	55	48	39	200
School Year:	2016-17 Enrollment Request:														
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2017-18											60	55	50	45	210
2. Based on the request 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, including a synopsis of all relevant assumptions.															
<p>Common Ground is in the midst of an intentional growth period: from 185 seats in 15-16, to 195 in the current year, to 215 in 16-17, and finally to 225 in 2018-19. This relatively slow rate of increase mirrors previous periods of Common Ground’s growth, and gives us confidence that we can sustain positive school culture and build appropriate educational opportunities as we expand our reach.</p> <p>We undertake this expansion in large part because of the demand among prospective students and their families. For the 2013-14 school year, Common Ground received applications from 150 prospective students to fill 67 open seats. The number of applications for 2014-15 increased to 222, while the number of open seats decreased to 51. In 2016-17, at least 71 New Haven students and 64 students from surrounding towns Common Ground applied to Common Ground; this number is likely an underestimate, as Common Ground has not yet received the total number of applications from the New Haven Magnet School Office, just those offered a spaces at Common Ground. In the current school year, Common Ground has enrolled 200 students, five students more than our goal of 195 students. Common Ground’s staff and board are committed to respond to the unmet demand for the educational opportunities that we create.</p> <p>Just as importantly, expanding from 185 to 225 seats will also allow us to better meet the educational needs of our students. As we grew our student body to from 150 to 185, we have been able to add a certified chemistry and physics teacher, expand from 0 to 6 advanced placement courses, and develop more intensive intervention programs for students who need them. Additional course offerings and certified staff allow us to better meet the individual needs of students, including those most struggling to reach high academic standards. At 225 students, we will be able to offer additional sections of courses like</p>															

chemistry and physics, expand advanced English offerings, and develop a much more robust set of arts courses, for instance.

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).

Thanks to facilities funding from the State of Connecticut, and from more than 300 individuals, foundations, and businesses, Common Ground was able to complete construction of a new school building in April 2016, and to renovate our existing school building in time for the start of the 2016 school year. These facilities improvements give us space to accommodate 225 students. Just as importantly, these investments give our students access to the learning environment they deserve: including two state-of-the-art science labs, a dedicated art classroom, a half court gym, and adequate climate control in both of our buildings, among many other improvements.

We have already begun to expanding Common Ground's course offerings, student supports, programs, and staff to engage a larger student body. The transition to 225 students creates the opportunity to re-build Common Ground's curriculum – with the goal of strengthening vertical and horizontal alignment, increasing the diversity of course offerings, ensuring cultural relevance, building standards alignment, and integrating active authentic environmental learning across all courses. Faculty and school leadership began to plan for this transition during the 2013-14 school year. In 2014-15, renewal presented the opportunity to complete an initial round of curricular improvement and documentation work, and add additional teaching capacity in math and French. In 2015-16, Common Ground increased staffing in art and special education, and brought on a curriculum consultant to support the next stage of curriculum development. In 2016-17, we are focused on increasing vertical and horizontal alignment of the curriculum, finalizing a new daily schedule, and developing a new unified 9<sup>th</sup> grade core curriculum – all of which will position us well for the growth in our student body over the next two years.

## 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's 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.

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:



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Name of Board Chairperson:

Wm Frank Mitchell

Date:

September 28, 2016

## ATTACHMENT: CGHS 2015-2016 BUDGET VS. ACTUALS

		FY '15-'16 Budget	FY '15-'16 Actuals	Notes on variance
<b>INCOME</b>				
Individual Giving (incl Ann Appeal)		120,000	98,877	
<b>Events</b>				
	Feast	15,000	15,463	
	Rock to Rock	10,000		
	Common Table	1,750	1,870	
	Small/Other Event Income	-		
<b>Total Donation Income</b>		<b>146,750</b>	<b>116,210</b>	
<b>Non-Gov Grants</b>		<b>389,430</b>	<b>448,681</b>	
<b>Government Grants</b>				
	21C	49,018	47,075	
	Child Nutrition Grants	3,000	2,665	
	Title 1 Reg	68,000	61,877	
	Title 2 PD	10,000	10,620	
	Breakfast	7,000	11,872	
	Lunch	25,000	26,564	
	USAC	8,700	6,420	
	Enrollment Grant	2,035,000	2,035,000	
	After School Program	50,000	76,623	
	Other State Grants		39,986	Security Grant (\$29,921); technology grant (\$10,000)
<b>Total Government Grants</b>		<b>2,255,718</b>	<b>2,318,702</b>	
<b>Other Income</b>				

	Interest	750	704	
	NHEP to CGHS	42,067	27,095	
	Special Ed/Special Project Fees	180,000	190,903	
	Student Activities	12,750	10,032	
	Misc	5,000	17,389	
	Product Sales	9,600	6,581	
	<b>Total Other Income</b>	<b>250,167</b>	<b>254,369</b>	
	<b>TOTAL Available Funds</b>	<b>3,042,065</b>	<b>3,137,962</b>	
	<b>EXPENSE</b>			
	<b>Salaries &amp; Wages</b>			
	Salaries + Stipends	1,749,805	1,749,691	
	Wages	116,292	181,145	Unbudgeted hourly special education teacher; unbudgeted additional teaching assistant hours
	<b>Total Salary &amp; Wages</b>	<b>1,866,097</b>	<b>1,930,836</b>	
	<b>Employee Benefits and Taxes</b>			
	Health	208,302	212,072	
	Life	3,244	3,261	
	Dental	27,166	24,507	
	Disability	15,110	15,757	
	Medicare @ .0145	27,058	26,536	
	Social Security @ .062	40,246	41,648	
	Unemployment	18,661	10,004	
	Other/Misc Payroll Expense		6	

<b>Total Employee Benefits and Taxes</b>		<b>339,787</b>	<b>333,791</b>	
<b>Total Personnel Expense</b>		<b>2,205,884</b>	<b>2,264,627</b>	Total Personnel Variance: 58,743
<b>Contract Services</b>				
	Accountant	18,000	17,420	
	Legal	5,000	3,260	
	Outside Contract Services	76,678	132,274	Unbudgeted expense for technology grant; snow plowing; cleaning of new building; restorative justice trainings
	NHEP/CGHS	262,217	266,915	
	Purchased Prof Svs (ASP)	30,400	29,995	
<b>Total Contract Services</b>		<b>392,295</b>	<b>449,864</b>	
<b>General Operating Expense</b>		<b>109,470</b>	<b>119,533</b>	Additional expense related to Technology Grant; implementation of new VOIP phone system
<b>Facilities Operation and Maintenance</b>		<b>53,800</b>	<b>72,972</b>	
<b>Conferences and Travel</b>		<b>4,900</b>	<b>2,153</b>	
<b>Instructional Supplies</b>		<b>57,300</b>	<b>69,267</b>	Science supplies for new science classrooms; new classroom tables; new projector for new building
<b>School lunch and Breakfast</b>		<b>80,000</b>	<b>78,561</b>	
<b>Insurance</b>				

	Commercial & Liability	28,000	27,280	
	D & O	1,625	1,635	
	Workers Comp	15,035	28,646	\$13,611 variance based on actual expenses
<b>Total Insurance</b>		<b>44,660</b>	<b>57,561</b>	
<b>Other Miscellaneous Expenses</b>		<b>10,000</b>	<b>7,258</b>	
<b>Student Activities</b>		<b>12,750</b>	<b>10,648</b>	
<b>Debt Reduction</b>		<b>6,986</b>	<b>36</b>	
<b>Total Other Expenses</b>		<b>772,161</b>	<b>867,853</b>	
<b>TOTAL OPERATING EXPENSE</b>		<b>2,978,045</b>	<b>3,132,480</b>	
<b>Operating Income</b>		<b>64,020</b>	<b>5,482</b>	
<b>Depreciation</b>		<b>60,137</b>	<b>88,231.00</b>	
<b>NET Revenue</b>		<b>3,883</b>	<b>(82,749)</b>	

## ATTACHMENT: CGHS 2015-2016 VS. 2016-2017 BUDGET

	2015- 2016	2016- 2017	Notes on variance from 2015-2016
<b>REVENUE ACCOUNTS</b>			
Individual Gifts/Annual Appeal	120,000	109,500	
Event Income			
Feast from the Fields	15,000	19,330	
Rock to Rock	10,000	10,000	
Common Table	1,750	1,000	
Small/Other Event Income	-	-	
<b>Total Donation Income</b>	<b>146,750</b>	<b>139,830</b>	
<b>Non-Government Grants</b>	<b>389,430</b>	<b>483,075</b>	
<b>Government Grants</b>			
Federal 21c	49,018	50,000	
Child Nutrition Grants	3,000	4,000	
Title 1	68,000	61,000	
Title 2 PD	10,000	10,000	
Breakfast	7,000	10,000	
Lunch	25,000	30,000	
USAC	8,700	6,000	
State After School Program	2,035,000	76,000	
State Per Pupil Reimbursement (195 x 11K)	50,000	2,145,000	
<b>Total Government Grants</b>	<b>2,255,718</b>	<b>2,392,000</b>	
<b>Other Income</b>			
Interest	750	200	

CGHS/NHEP	42,067	43,760	
Special Ed Fees from Other Districts	180,000	200,000	
Student Activities	12,750	10,100	
Misc Revenue	5,000	7,000	
Product Sales	9,600	8,175	
<b>Total Other Income</b>	<b>250,167</b>	<b>269,235</b>	
<b>TOTAL Available Funds</b>	<b>3,042,065</b>	<b>3,284,140</b>	
<b>EXPENSES</b>			
<b>Salaries and Wages</b>			
Salaries	1,749,805	1,918,829	3% across the board raise, 1 new FT teaching assistant position, 2 PT TA positions moved to FT
Wages	116,292	105,860	Hourly wages moved into new FT positions
<b>Total Salaries and Wages</b>	<b>1,866,097</b>	<b>2,024,689</b>	
<b>Benefits and Taxes</b>			
Health	208,302	224,428	
Life	3,244	5,748	
Dental	27,166	20,112	
Disability @ .01 of Salaried Employees	15,110	19,188	
Medicare @ .0145	27,058	29,358	
Social Security @ .062	40,246	48,947	
Unemployment @ .01	18,661	20,247	
Other Misc			
<b>Total Benefits and Taxes</b>	<b>339,787</b>	<b>368,028</b>	
<b>Total Personnel Expenses</b>	<b>2,205,884</b>	<b>2,392,717</b>	

<b>Contract Services</b>			
Accountant	18,000	19,000	
Legal	5,000	4,000	
Outside Contract Services	76,678	120,937	\$30,000 for curriculum support; cleaning fees doubled due to addition of new building
NHEP/CGHS	262,217	223,174	
Purchased Svs/Other Purchased Svs	30,400	48,135	Grant funded after school programs
<b>Total Contract Services</b>	<b>392,295</b>	<b>415,246</b>	
<b>General Operating Expense</b>	<b>109,470</b>	<b>101,200</b>	
<b>Site/Facility Operating and Maintenance Expenses</b>	<b>53,800</b>	<b>82,900</b>	Addition of a new 14,000 sq ft building (utilities, etc.)
<b>Travel &amp; Meeting Expenses</b>	<b>4,900</b>	<b>4,300</b>	
<b>Instructional Expenses</b>	<b>57,300</b>	<b>62,182</b>	15 additional students
<b>Cafeteria Expenses</b>	<b>80,000</b>	<b>84,000</b>	15 additional students
<b>Insurance</b>			
Commercial & Liability	28,000	39,000	
D & O	1,625	1,800	
Workers Comp	15,035	17,681	
<b>Total Insurance</b>	<b>44,660</b>	<b>58,481</b>	
<b>Other Miscellaneous Expense</b>	<b>10,000</b>	<b>10,000</b>	
<b>Student Activities</b>	<b>12,750</b>	<b>16,450</b>	
<b>Debt Reduction</b>	<b>6,986</b>	<b>30,000</b>	

<b>Total Other Expenses</b>	<b>772,161</b>	<b>864,759</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>2,978,045</b>	<b>3,257,476</b>	
<b>EARNINGS BEFORE DEPRECIATION (Operating Revenue)</b>	<b>64,020</b>	<b>26,664</b>	
<b>Depreciation</b>	<b>60,137</b>	<b>105,410</b>	Addition of a new building
<b>NET REVENUE</b>	<b>3,883</b>	<b>(78,746)</b>	

**COMMON GROUND HIGH SCHOOL  
FINANCIAL STATEMENTS  
AS OF JUNE 30, 2015**

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

**BASIC FINANCIAL STATEMENTS  
AS OF JUNE 30, 2015**

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



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*Certified Public Accountants*

## **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, the aggregate discretely presented component units, 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, 2015, and 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

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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 evaluating 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Common Ground High School as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows 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 5 through 9 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 September 30, 2015, 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  
September 30, 2015

**MANAGEMENT'S DISCUSSION  
AND ANALYSIS**

**(UNAUDITED)**

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, 2015.

### **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 divided into two categories, governmental funds and proprietary 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.

Proprietary Funds have not been separately presented in the fund financial statements for the year ended June 30, 2015 because management does not consider them material when taken in relation to the financial statements taken as a whole. Proprietary funds would include enterprise funds, which are used to report the same functions presented as business-type activities in the Government-Wide Financial Statements. Revenues from enterprise fund operations have been reported in the general fund.

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, 2015 and 2014:

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
<b>Revenues:</b>		
Connecticut per pupil funding	\$ 1,980,000	\$ 1,890,000
Operating grants & contributions	310,877	227,664
Unrestricted revenues & contributions	740,850	538,767
Unrestricted investment income	175	644
Temporarily restricted revenues & contributions	9,756	500
Capital project contribution and grant revenue	2,599,540	952,385
In-kind revenues	261,861	244,929
<b>Total</b>	<u>\$ 5,903,059</u>	<u>\$ 3,854,889</u>
<b>Expenditures:</b>		
Instructional expenditures	\$ 1,501,984	\$ 1,332,599
Support services-students	177,205	265,650
Instructional improvements	520,669	391,461
General administration	134,599	95,767
School administration	455,091	464,251
Plant operation and maintenance	162,405	135,597
Student transportation	7,064	6,391
Food service	261,001	248,654
Depreciation	54,921	60,601
<b>Total</b>	<u>\$ 3,274,939</u>	<u>\$ 3,000,971</u>
<b>Increase in Net Position</b>	<u>\$ 2,628,120</u>	<u>\$ 853,918</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, 2015 and 2014:

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 745,537	\$ 222,251
Grants receivable	599,090	11,150
Accounts receivable	42,120	44,888
Due from New Haven Ecology Project	-	149,032
Prepaid expenses and other current assets	21,355	2,880
Capital Assets:		
Buildings	904,658	904,658
Construction in Progress	4,607,239	1,982,399
Furniture and equipment	211,148	234,874
Leasehold improvements	79,420	79,420
Vehicles	34,998	34,998
Less accumulated depreciation	(569,986)	(536,705)
Total capital assets, net of depreciation	<u>5,267,477</u>	<u>2,699,644</u>
Total Assets	<u>\$ 6,675,579</u>	<u>\$ 3,129,845</u>
<b>Liabilities</b>		
Accounts payable and accrued expenses	\$ 1,145,032	\$ 214,701
Loans payable	1,492	6,962
Due to New Haven Ecology Project	9,690	-
Deferred revenue	5,176	22,113
Total Liabilities	<u>\$ 1,161,390</u>	<u>\$ 243,776</u>
<b>Net Position (Deficit)</b>		
Net investment in capital assets	\$ 5,267,477	\$ 2,699,644
Restricted net position	11,435	22,678
Unrestricted net position	<u>235,277</u>	<u>163,747</u>
Total Net Position	<u>\$ 5,514,189</u>	<u>\$ 2,886,069</u>
Total Liabilities and Net Position	<u>\$ 6,675,579</u>	<u>\$ 3,129,845</u>

#### **Comparison of June 30, 2015 to June 30, 2014**

Common Ground High School received total funding revenues of \$5,903,059 and \$3,854,389 for the years ended June 30, 2015 and 2014, respectively. All revenues are used to support the schools programs. The School received State of Connecticut Charter School per pupil funding of \$1,980,000 and \$1,890,000 for the years ended June 30, 2015 and 2014, respectively. Included in total revenue for the years ended June 30, 2015 and June 30, 2014 is \$2,574,864 and \$952,385, respectively, provided by the State of Connecticut to increase instructional space. The School received \$261,861 for the year ended June 30, 2015 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.

Common Ground High School incurred expenditures of \$3,274,939 and \$3,000,971 for the years ended June 30, 2015 and 2014, respectively. All expenditures are incurred to support school programs.

Net position increased by \$2,628,120 during the most recent fiscal year compared to \$915,557 in the preceding year. The assets of the School exceeded liabilities by \$5,514,189 and \$2,886,069 for the years ended June 30, 2015 and 2014, respectively. Capital assets, net of related debt, amounted to \$5,267,477 and \$2,699,644 for the years ended June 30, 2015 and 2014, respectively.

Capital expenditures totaled \$2,624,840 for the year ended June 30, 2015 as compared to \$965,341 in fiscal year 2014. The 2015 capital outlays were attributable to construction in progress and were funded by a grant of \$750,000, a grant of \$1,824,864, a contribution from New Haven Ecology Project, Inc. of \$24,676, and a transfer of \$25,300 from the general fund. The 2014 capital outlays were attributable to computer hardware and software, equipment, and construction in progress and were funded by a grant of \$465,598, a contribution from New Haven Ecology Project, Inc. of \$486,787, and a transfer of \$12,956 from the general fund.

At the close of the current fiscal year, the School's governmental funds reported combined ending fund balances of \$246,712. Capital project funds showed a fund balance of zero at year-end, while the general fund and special revenue fund showed balances of \$227,969 and \$18,743 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 \$5,837,463 and \$569,986 for the year ended June 30, 2015 and \$3,236,349 and \$536,705 for the year ended June 30, 2014. Depreciation expense is \$54,921 and \$60,601 for the years ended June 30, 2015 and 2014, respectively. The increase in assets is a result of construction in progress incurred during the year ended June 30, 2015. 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 \$246,712 as compared to \$186,425 for the year ended June 30, 2014. Unrestricted net position for the year ended June 30, 2015 was \$235,277.

### **Capital Assets**

Common Ground High School's investment in capital assets for its governmental and business-type activities as of June 30, 2015 amounts to \$5,267,477 (net of accumulated depreciation). This investment in capital assets includes building, improvements, furniture, equipment and vehicles. The cost of acquisition of capital assets was \$2,624,840 during the year ended June 30, 2015 and was funded by grant proceeds of \$2,574,864 provided by the State of Connecticut, a contribution from New Haven Ecology Project, Inc. of \$24,676, and the remaining \$25,300 was provided by a transfer from the General

Fund.

### **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, 2015**

	<u>Charter School Activities</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 745,537
Grants receivable	599,090
Accounts receivable	42,120
Prepaid expenses and other current assets	21,355
Capital Assets:	
Buildings	904,658
Construction in Progress	4,607,239
Furniture and equipment	211,148
Leasehold improvements	79,420
Vehicles	34,998
Less accumulated depreciation	<u>(569,986)</u>
Total capital assets, net of depreciation	<u>5,267,477</u>
 Total Assets	 <u>\$ 6,675,579</u>
<b>Liabilities</b>	
Accounts payable and accrued expenses	\$ 1,145,032
Loans payable	1,492
Due to New Haven Ecology Project	9,690
Deferred revenue	<u>5,176</u>
 Total Liabilities	 <u>\$ 1,161,390</u>
<b>Net Position</b>	
Net investment in capital assets	\$ 5,267,477
Restricted net position	11,435
Unrestricted net position	<u>235,277</u>
Total Net Position	<u>\$ 5,514,189</u>
 Total Liabilities and Net Position	 <u>\$ 6,675,579</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, 2015**

<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	\$ 1,501,984	\$ 78,769	\$ -	\$ (1,423,215)
Support services-students	177,205	80,694	-	(96,511)
Instructional improvements	520,669	87,931	-	(432,738)
General administration	134,599	-	-	(134,599)
School administration	455,091	14,320	-	(440,771)
Plant operation and maintenance	162,405	-	-	(162,405)
Student transportation	7,064	-	-	(7,064)
Food service	261,001	49,163	-	(211,838)
Depreciation	54,921	-	-	(54,921)
Capital project-construction	-	-	2,599,540	2,599,540
<b>Total Activities</b>	<b>\$ 3,274,939</b>	<b>\$ 310,877</b>	<b>\$ 2,599,540</b>	<b>\$ (364,522)</b>
<b>General Revenues:</b>				
Connecticut per pupil funding				1,980,000
In-kind revenues				261,861
Unrestricted contributions				562,749
Unrestricted investment income				175
Other unrestricted revenues				178,101
Temporarily restricted contributions				9,756
<b>Total General Revenues</b>				<b>2,992,642</b>
<b>Change in Net Position</b>				<b>2,628,120</b>
<b>Net Position - beginning of the year</b>				<b>2,886,069</b>
<b>Net Position - end of the year</b>				<b>\$ 5,514,189</b>

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, 2015**

	<u>General</u>	<u>Capital Projects</u>	<u>Special Revenue</u>	<u>Total Memorandum Only</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 745,537	\$ -	\$ -	\$ 745,537
Grants receivable	591,787	-	7,303	599,090
Accounts receivable	30,680	-	11,440	42,120
Prepaid expenses and deposits	21,355	-	-	21,355
Total Assets	<u>\$ 1,389,359</u>	<u>\$ -</u>	<u>\$ 18,743</u>	<u>\$ 1,408,102</u>
<b>Liabilities</b>				
Accounts payable and accrued expenses	\$ 1,145,032	\$ -	\$ -	\$ 1,145,032
Loans payable	1,492	-	-	1,492
Due from New Haven Ecology Project	9,690	-	-	9,690
Deferred revenue	5,176	-	-	5,176
Total Liabilities	<u>1,161,390</u>	<u>-</u>	<u>-</u>	<u>1,161,390</u>
<b>Fund Balance</b>				
Restricted	11,435	-	-	11,435
Unassigned	216,534	-	18,743	235,277
Total Fund Balance	<u>227,969</u>	<u>-</u>	<u>18,743</u>	<u>246,712</u>
Total Liabilities and Fund Balance	<u>\$ 1,389,359</u>	<u>\$ -</u>	<u>\$ 18,743</u>	<u>\$ 1,408,102</u>

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



**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, 2015**

	<u>General</u>	<u>Capital Project Revenue</u>	<u>Special Revenue</u>	<u>Totals</u>
<b>Revenues</b>				
Intergovernmental Revenue	\$ 1,980,000	\$2,574,864	\$ 310,877	\$ 4,865,741
Other	752,692	24,676	-	777,368
In-kind	261,861	-	-	261,861
Interest	175	-	-	175
Total Revenues	<u>2,994,728</u>	<u>2,599,540</u>	<u>310,877</u>	<u>5,905,145</u>
<b>Expenditures</b>				
Instructional	1,257,786	-	244,198	1,501,984
Support services: students	177,205	-	-	177,205
Instructional improvements	131,719	-	2,880	134,599
School administration	519,143	-	1,526	520,669
General administration	424,184	-	30,907	455,091
Operation and maintenance of plant	162,405	-	-	162,405
Student transportation	7,064	-	-	7,064
Food service	-	-	261,001	261,001
Total Expenditures	<u>2,679,506</u>	<u>-</u>	<u>540,512</u>	<u>3,220,018</u>
Capital outlay	-	2,624,840	-	2,624,840
	<u>2,679,506</u>	<u>2,624,840</u>	<u>540,512</u>	<u>5,844,858</u>
Excess(deficiency) of revenues over expenditures	315,222	(25,300)	(229,635)	60,287
<b>Other Financing Sources (Uses)</b>				
Transfers from Other Funds	-	25,300	230,748	256,048
Transfers (to) Other Funds	<u>(256,048)</u>	<u>-</u>	<u>-</u>	<u>(256,048)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	59,174	-	1,113	60,287
Fund balance, beginning of the year	<u>168,795</u>	<u>-</u>	<u>17,630</u>	<u>186,425</u>
Fund balance, end of the year	<u>\$ 227,969</u>	<u>\$ -</u>	<u>\$ 18,743</u>	<u>\$ 246,712</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, 2015**

Total Net Change in Fund Balances - Governmental Funds	\$	60,287
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:		2,569,919
Loss on Disposal of Assets		<u>(2,086)</u>
Change in Net Position	\$	<u><u>2,628,120</u></u>

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

**Common Ground High School**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2015**

**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 generally accepted accounting principles 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 for 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, 2015**

***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, the 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, 2015.

**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, 2015**

**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, 2015**

**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, 2015.

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 - 30
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, 2015.

**Common Ground High School  
Notes to Financial Statements  
For the Year Ended June 30, 2015**

**On-Behalf Payments**

The State of Connecticut, Teachers Retirement Fund contributed approximately \$261,861 to the retirement funds of the teachers at the School (see Note 5).

**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 September 30, 2015, the School evaluated all subsequent events and noted no recognized or non-recognized events or transaction subsequent to June 30, 2015. Financial Statements for the School were available to be issued as of September 30, 2015.

**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, 2015:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Capital Assets, net</u>
Balance July 1, 2014	\$ 3,236,349	\$ (536,705)	\$ 2,699,644
Additions	2,624,840	(54,921)	2,569,919
Deductions	<u>(23,726)</u>	<u>21,640</u>	<u>(2,086)</u>
Balance June 30, 2015	<u>\$ 5,837,463</u>	<u>\$ (569,986)</u>	<u>\$ 5,267,477</u>

The cost of acquisition of capital assets was \$2,624,840 during the year ended June 30, 2015 and was funded by grant proceeds of \$2,574,864 provided by the State of Connecticut, a contribution of \$24,676 from New Haven Ecology Project, Inc., and \$25,300 provided by a transfer from the General Fund. The funding was

**Common Ground High School  
Notes to Financial Statements  
For the Year Ended June 30, 2015**

for construction in progress. Depreciation expense was \$54,921 for the year ended June 30, 2015.

**Note 3 – Loans Payable**

Common Ground High School has an interest-free loan with a face amount of \$23,869.50, payable to The United Illuminating Company, in monthly installments of \$497.29 over a term of 48 months maturing in October 2015, with principal outstanding at June 30, 2015 of \$1,492. The following is a summary of the loan activity for the year ended June 30, 2015:

Balance July 1, 2014	\$	6,962
Payments	\$	<u>(5,470)</u>
Balance June 30, 2015	\$	<u><u>1,492</u></u>

The approximate future principal payments to be made are as follows:

<u>Year-Ending</u>	
6/30/2016	\$ 1,492
6/30/2017	-
6/30/2018	-
6/30/2019	-
6/30/2020	<u>-</u>
Total	<u><u>\$ 1,492</u></u>

**Note 4 – State Teachers Retirement System**

The faculty and professional personnel of the School participate in a contributory defined benefit plan, the Teachers' Retirement System, established under Section 167a of the Connecticut General Statutes, which is administered by the Connecticut State Teachers Retirement Board.

Certain part-time and all full-time certified teachers are eligible to participate in the plan. The School does not and is not legally responsible to contribute to the plan. After five years of service, teachers are fully vested in their own contributions. After 10 years of service, teachers are fully vested in the monthly pension benefit which is payable at the age of sixty. The State of Connecticut contributes based on actuarially determined amounts. In accordance with the provisions of the Governmental Accounting Standards Board Statement No. 24, the School has reported "on-behalf" payments of approximately \$261,861, made by the State of Connecticut into the teachers retirement system, as intergovernmental revenues and instruction expenditures of the general fund in the accompanying combined statement of revenues, expenditures and changes in fund balance (deficit) and as in-kind revenue and instructional expense in the accompanying Government-Wide statement of activities. The funding level was determined based on an actuarial valuation of the plan as a whole, which does not provide actuarial information on an individual basis. For the year ended June 30, 2015, the School's teachers contributed \$74,160 to the plan and covered payroll for the year

**Common Ground High School  
Notes to Financial Statements  
For the Year Ended June 30, 2015**

was approximately \$1,022,893, which represents .03% of the State's total payroll.

Members are required to contribute 7.25% of their annual salary rate to the system as required by section 10-183b(7) of the Connecticut General Statutes. The State's appropriation represented 25.60% of the State's total payroll. The pension contributions made by the State are determined on an actuarial reserve basis described in sections 10-183l and 10-183z of the Connecticut General Statutes.

Common Ground High School is not required to make any contributions to the plan and therefore has a liability of \$0 at June 30, 2015.

**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 calculation 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.

**Note 6 - Economic Dependency**

The School received approximately 79% and 62% of its funding from the State of Connecticut for the years ended June 30, 2015 and 2014, respectively, 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 \$12,000 for the year ended June 30, 2015. In addition to the occupancy costs, Common Ground High

**Common Ground High School  
Notes to Financial Statements  
For the Year Ended June 30, 2015**

School paid The New Haven Ecology Project, Inc. \$299,718 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 \$9,690 as of June 30, 2015.

**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, 2015, the School received \$4,645,058 or 78.66% of its revenue from state sources.

The following grants have been awarded and are available for the fiscal year ending June 30, 2016:

<u>Grant</u>	<u>Amount Awarded</u>	<u>Amount Expended</u>	<u>Balance</u>
Title I	\$ 61,877	\$ -	\$ 61,877
Title II PD	10,009	-	10,009
Charter School - Per Pupil	2,035,000	-	2,035,000
After School Program	50,000	-	50,000
21c After School Program	77,489	-	77,489

**Note 9 – Temporarily Restricted Net Position**

The School has a balance of donor imposed temporarily restricted contributions of \$11,435. Temporarily restricted position is available for the following purposes or periods:

<u>Project</u>	<u>June 30, 2015</u>
Aspire Local High School Impact Initiative	\$ 4,713
New Haven Green Fund	3,689
CCAP, Inc.	2,533
Food Corps	500
	<u>500</u>
	<u>\$ 11,435</u>

**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

**COMMON GROUND HIGH SCHOOL  
BALANCE SHEET - GENERAL FUND  
JUNE 30, 2015**

<b>Assets</b>	
Cash and cash equivalents	\$ 745,537
Grants receivable	591,787
Accounts receivable	30,680
Prepaid expenses and deposits	<u>21,355</u>
 Total Assets	 <u><u>\$1,389,359</u></u>
<b>Liabilities</b>	
Accounts payable and accrued expenses	\$1,145,032
Loans payable	1,492
Due from New Haven Ecology Project	9,690
Deferred revenue	<u>5,176</u>
 Total Liabilities	 <u><u>1,161,390</u></u>
<b>Fund Balance</b>	
Restricted net position	11,435
Unrestricted net position	<u>216,534</u>
 Total Fund Balance	 <u><u>227,969</u></u>
 Total Liabilities and Fund Balances	 <u><u>\$1,389,359</u></u>

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-GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

<b>Revenues</b>	
Intergovernmental Revenue	\$ 1,980,000
Other	752,692
In-kind	261,861
Interest	175
Total Revenues	<u>2,994,728</u>
<b>Expenditures</b>	
Instructional	1,257,786
Support services: students	177,205
Instructional improvements	519,143
School administration	131,719
General administration	424,184
Operation and maintenance of plant	162,405
Student transportation	7,064
Food service	-
Total Expenditures	<u>2,679,506</u>
Excess of revenues over expenditures	315,222
<b>Other Financing Sources (Uses)</b>	
Transfers from other funds	-
Transfers (to) other funds	<u>(256,048)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	59,174
Fund balance, beginning of the year	<u>168,795</u>
Fund balance, end of the year	<u>\$ 227,969</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, 2015**

	<b>Total (Memorandum Only)</b>
<b>Assets</b>	
Cash and cash equivalents	\$ -
Grants receivable	-
Accounts receivable	-
Prepaid expenses	-
	-
Total Assets	\$ -
<b>Liabilities</b>	
Accounts payable and accrued expenses	\$ -
Deferred revenue	-
	-
Total Liabilities	-
<b>Fund Balance</b>	
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, 2015**

<b>Revenues</b>	
Intergovernmental Revenue	\$ 2,574,864
Other	24,676
	<hr/>
Total Revenues	2,599,540
	<hr/>
<b>Expenditures</b>	
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	2,624,840
	<hr/>
	2,624,840
	<hr/>
Excess (deficiency) of revenues over expenditures	(25,300)
	<hr/>
<b>Other Financing Sources (Uses)</b>	
Transfers from other funds	25,300
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, 2015**

	<b>School Lunch Fund</b>	<b>Special School Grants and Programs</b>	<b>Total (Memorandum Only)</b>
<b>Assets</b>			
Cash and cash equivalents	\$ -	\$ -	\$ -
Grants receivable	7,303	-	7,303
Accounts receivable	-	11,440	11,440
Prepaid expenses	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 7,303</u>	<u>\$ 11,440</u>	<u>\$ 18,743</u>
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ -	\$ -	\$ -
Deferred revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	-	-	-
<b>Fund Balance</b>			
Restricted net position	-	-	-
Unrestricted net position	7,303	11,440	18,743
	<u>7,303</u>	<u>11,440</u>	<u>18,743</u>
Total Fund Balance	<u>7,303</u>	<u>11,440</u>	<u>18,743</u>
Total Liabilities and Fund Balances	<u>\$ 7,303</u>	<u>\$ 11,440</u>	<u>\$ 18,743</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, 2015**

	<b>Breakfast and Lunch Fund</b>	<b>Special School Grants and Programs</b>	<b>Total (Memorandum Only)</b>
<b>Revenues</b>			
Intergovernmental Revenue	\$ 49,163	\$ 261,714	\$ 310,877
Other	-	-	-
Total Revenues	<u>49,163</u>	<u>261,714</u>	<u>310,877</u>
<b>Expenditures</b>			
Instructional	-	244,198	244,198
Support services: students	-	-	-
Instructional improvements	-	1,526	1,526
School administration	-	2,880	2,880
General administration	-	30,907	30,907
Operation and maintenance of plant	-	-	-
Student transportation	-	-	-
Food service	261,001	-	261,001
Total Expenditures	<u>261,001</u>	<u>279,511</u>	<u>540,512</u>
Acquisition of Fixed Assets	-	-	-
Excess(deficiency) of revenues over expenditures	<u>(211,838)</u>	<u>(17,797)</u>	<u>(229,635)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers From Other Funds	207,991	22,757	230,748
Transfers (to) Other Funds	-	-	-
	<u>207,991</u>	<u>22,757</u>	<u>230,748</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(3,847)	4,960	1,113
Fund balance, beginning of the year	<u>11,150</u>	<u>6,480</u>	<u>17,630</u>
Fund balance, end of the year	<u>\$ 7,303</u>	<u>\$ 11,440</u>	<u>\$ 18,743</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**



**HENRY, RAYMOND  
& 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, 2015. 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, 2015.

### **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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding 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. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

*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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2015-1 to be a material weakness.

*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.

Common Ground High School's response to the internal control over compliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Common Ground High School's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, 2015 and have issued our report thereon dated September 30, 2015, 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  
September 30, 2015

**COMMON GROUND HIGH SCHOOL  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2015**

<u>State Grantor Pass-Through Grantor Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
<b>Connecticut Department of Education:</b>		
Charter Schools	11000-SDE64000-17041-84179	\$ 1,980,000
Health Foods Initiative	11000-SDE64370-16212-82010	\$ 2,255
School Breakfast Program	11000-SDE64370-17046	\$ 3,146
Child Nutrition Program (School Lunch State Match)	11000-SDE64370-16211-82051	\$ 1,099
After School Program	268-000 11000-17084-2014-82079-170003	\$ 80,694
Supplemental Grant Aid	13019-SDE64370-43600	\$ 750,000
CCS Professional Learning Mini Grants	11000-SDE64370-12566	<u>\$ 3,000</u>
Total State Financial Assistance before exempt programs		<u>\$ 2,820,194</u>
<b>EXEMPT PROGRAMS</b>		
<b>Department of Administration Services</b>		
School Construction	13010-DAS27636-40901	<u>\$ 1,824,864</u>
Total Exempt programs		<u>\$ 1,824,864</u>
Total State Financial Assistance		<u><u>\$ 4,645,058</u></u>

Notes to the basic financial statements are an integral part of this schedule of supplementary information

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, 2015**

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, 2015. 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, 2015:

The United Illuminating Company

Issue Date	September 30, 2011
Interest Rate	0.00%
Original Amount	\$ 23,870
Balance July 1, 2014	\$ 6,962
Payments	<u>\$ (5,470)</u>
Balance June 30, 2015	<u><u>\$ 1,492</u></u>



**HENRY, RAYMOND  
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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, the aggregate discretely presented component units, 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, 2015, 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 September 30, 2015.

**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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material

misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be a material weakness as item 2015-1.

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.

### **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*.

### **Common Ground High School's Response to Findings**

Common Ground High School's response to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. Common Ground High School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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  
September 30, 2015

**COMMON GROUND HIGH SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2015**

**I. SUMMARY OF AUDITOR'S RESULTS**

*Financial Statements*

Type of auditor's opinion issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? X Yes    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:

<u>State Grantor and Program</u>	<u>State Core-CT Number</u>	<u>Expenditures</u>
<b>Connecticut Department of Education:</b>		
Charter Schools	11000-SDE64000-17041-84179	\$ 1,980,000
Supplemental Grant Aid	13019-SDE64370-43600	\$ 750,000
• Dollar threshold used to distinguish between Type A and Type B programs		<u>\$ 200,000</u>

**II. FINANCIAL STATEMENT FINDINGS**

Finding No. 2015-1

**COMMON GROUND HIGH SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2015**

Grantor: Department of Administration Services

State Program Name: School Construction

State Program CORE-CT Number: 13010-DAS27636-40901

**Criteria**

All receivables need to be recorded in the correct period.

**Condition**

A material receivable was identified that should have been recorded in the fiscal year 2015.

**Context**

During audit procedures, it was determined that a receivable in the amount of \$585,126 was not recorded.

**Effect**

Income, receivables, and net position for fiscal year 2015 were understated.

**Cause**

The income requested from the State of Connecticut by the individual in charge of this funding source was not properly communicated to the individual in charge of recording entries to the general ledger.

**Recommendation**

The individuals who are in charge of funding sources should communicate with the individual in charge of the School's books on a monthly basis. Further, when new funding sources are awarded, those involved with the new funding source should meet and determine the proper accounting and flow of communication relating to the program.

**Views of Responsible Officials and Planned Corrective Actions**

The individuals involved with funding sources will meet prior to the program beginning to determine the proper accounting and flow of communication deemed necessary. Further, these individuals will continue to meet throughout the fiscal year to determine that the School's assets, liabilities, revenues and expenses are being properly recorded and reported.

**III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS**

No matters were reported.

Extended to February 16, 2016

Form **990**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2014**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A For the 2014 calendar year, or tax year beginning JUL 1, 2014 and ending JUN 30, 2015**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>The New Haven Ecology Project, Inc.</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>358 Springside Avenue</b> City or town, state or province, country, and ZIP or foreign postal code <b>New Haven, CT 06515</b> <b>F</b> Name and address of principal officer: <b>Melissa Spear</b> <b>358 Springside Avenue, New Haven, CT 06515</b>	<b>D</b> Employer identification number <b>22-3171185</b> <b>E</b> Telephone number <b>203-389-4333</b> <b>G</b> Gross receipts \$ <b>7,371,846.</b> <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>www.commongroundct.org</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
<b>L</b> Year of formation: <b>1991</b>		<b>M</b> State of legal domicile: <b>CT</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>New Haven Ecology Project, Inc. is a center for environmental learning and leadership where a</b> <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. <b>3</b> Number of voting members of the governing body (Part VI, line 1a) ..... <b>3</b> <b>13</b> <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) ..... <b>4</b> <b>11</b> <b>5</b> Total number of individuals employed in calendar year 2014 (Part V, line 2a) ..... <b>5</b> <b>210</b> <b>6</b> Total number of volunteers (estimate if necessary) ..... <b>6</b> <b>505</b> <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 ..... <b>7a</b> <b>0.</b> <b>7b</b> Net unrelated business taxable income from Form 990-T, line 34 ..... <b>7b</b> <b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) ..... <b>4,367,682.</b> <b>Prior Year</b> <b>6,258,559.</b> <b>Current Year</b> <b>9</b> Program service revenue (Part VIII, line 2g) ..... <b>674,516.</b> <b>728,948.</b> <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) ..... <b>-4,118.</b> <b>5,513.</b> <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) ..... <b>121,634.</b> <b>158,848.</b> <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) ..... <b>5,159,714.</b> <b>7,151,868.</b>	
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) ..... <b>0.</b> <b>0.</b> <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) ..... <b>0.</b> <b>0.</b> <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) ..... <b>3,255,643.</b> <b>3,402,814.</b> <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) ..... <b>0.</b> <b>0.</b> <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>215,964.</b> <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) ..... <b>1,022,404.</b> <b>1,019,130.</b> <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) ..... <b>4,278,047.</b> <b>4,421,944.</b> <b>19</b> Revenue less expenses. Subtract line 18 from line 12 ..... <b>881,667.</b> <b>2,729,924.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16) ..... <b>5,517,755.</b> <b>Beginning of Current Year</b> <b>10,778,768.</b> <b>End of Year</b> <b>21</b> Total liabilities (Part X, line 26) ..... <b>687,466.</b> <b>3,218,555.</b> <b>22</b> Net assets or fund balances. Subtract line 21 from line 20 ..... <b>4,830,289.</b> <b>7,560,213.</b>	

**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.

<b>Sign Here</b>	Signature of officer <b>Melissa Spear, Executive Director</b> Type or print name and title	Date  			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>G. Martin Henry Jr.</b>	Preparer's signature  	Date <b>01/06/16</b>	Check <input type="checkbox"/> if self-employed 	PTIN <b>P00311670</b>
	Firm's name ▶ <b>Henry, Raymond &amp; Thompson, LLC</b>			Firm's EIN ▶ <b>52-2383663</b>	
	Firm's address ▶ <b>2319 Whitney Ave Hamden, CT 06518</b>			Phone no. <b>203.288.4144</b>	

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 \$ 1,298,725. including grants of \$ ) (Revenue \$ 650,267.)
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 \$ 2,670,997. including grants of \$ ) (Revenue \$ 174,010.)
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 3,969,722.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	X	
<b>3</b> 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
<b>4 Section 501(c)(3) organizations.</b> 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
<b>5</b> 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
<b>6</b> 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
<b>7</b> 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
<b>8</b> 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
<b>9</b> 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
<b>10</b> 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
<b>11</b> 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.		
<b>a</b> 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>b</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
<b>c</b> 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
<b>d</b> 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
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....		X
<b>f</b> 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	
<b>12a</b> 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>b</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
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....	X	
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		X
<b>b</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
<b>15</b> 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
<b>16</b> 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
<b>17</b> 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
<b>18</b> 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	
<b>19</b> 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
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>21</b> 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
<b>22</b> 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
<b>23</b> 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
<b>24a</b> 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>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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>b</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
<b>26</b> 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
<b>27</b> 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
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</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
<b>c</b> 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
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	X	
<b>30</b> 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
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> 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
<b>33</b> 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
<b>34</b> 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
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</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> .....		
<b>36 Section 501(c)(3) organizations.</b> 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
<b>37</b> 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
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	X	

**Note.** All Form 990 filers are required to complete Schedule O .....

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Input box for Schedule O check

Main table with columns for question numbers (1a-14b), Yes/No, and numerical responses (37, 0, 210, etc.). Includes questions about Form 1096, Form W-2G, Form W-3, and various tax compliance items.

**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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	<b>1a</b> 13		
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent		
	<b>1b</b> 11		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

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

**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. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 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 VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Frank Mitchell Chair	1.00	X		X				0.	0.	0.
(2) Michael Doolittle Vice-Chair	1.00	X		X				0.	0.	0.
(3) Kim Futrell Treasurer	1.00	X		X				0.	0.	0.
(4) John Jessen Director	1.00	X						0.	0.	0.
(5) Wendy Battles-Plasse Director	1.00	X						0.	0.	0.
(6) Claudia Merson Director	1.00	X		X				0.	0.	0.
(7) Benjamin Gardener Director	1.00	X						0.	0.	0.
(8) Robert Parker Director	1.00	X						0.	0.	0.
(9) Jane Lee Director	1.00	X						0.	0.	0.
(10) Monique Frasier Faculty Representative	1.00	X						41,639.	0.	0.
(11) Beth Klingher Director	1.00	X						0.	0.	0.
(12) Babz Rawls Ivy Parent Representative	1.00	X						0.	0.	0.
(13) Melissa Spear Executive Director	40.00	X						84,840.	0.	0.



**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b> 12,114.					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b> 5,256,377.					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 990,068.					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$	261,861.					
	<b>h Total.</b> Add lines 1a-1f		6,258,559.				
<b>Program Service Revenue</b>	<b>2 a</b> Summer Camp	Business Code 900099	433,403.	433,403.			
	<b>b</b> Special Ed Fees	900099	149,381.	149,381.			
	<b>c</b> Program Fees	900099	109,545.	109,545.			
	<b>d</b> Other Programs	900099	26,766.	26,766.			
	<b>e</b> Student Activities	900099	9,853.	9,853.			
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f		728,948.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		6,706.			6,706.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	(i) Real					
		(ii) Personal					
		<b>b</b> Less: rental expenses					
		<b>c</b> Rental income or (loss)					
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	36,313.				
		(ii) Other	21,640.				
		<b>b</b> Less: cost or other basis and sales expenses	35,420.	23,726.			
		<b>c</b> Gain or (loss)	893.	-2,086.			
	<b>d</b> Net gain or (loss)		-1,193.	-2,086.		893.	
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>	223,458.				
		<b>b</b> Less: direct expenses	160,832.				
<b>c</b> Net income or (loss) from fundraising events			62,626.			62,626.	
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>						
	<b>b</b> Less: direct expenses						
	<b>c</b> Net income or (loss) from gaming activities						
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>						
	<b>b</b> Less: cost of goods sold						
	<b>c</b> Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11 a</b> Other revenues		900099	96,222.	96,222.			
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
	<b>e Total.</b> Add lines 11a-11d			96,222.			
<b>12 Total revenue.</b> See instructions.			7,151,868.	823,084.	0.	70,225.	

**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	2,674,656.	2,402,061.	102,476.	170,119.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	261,861.	261,861.		
9 Other employee benefits	295,426.	268,011.	10,310.	17,105.
10 Payroll taxes	170,871.	155,015.	5,963.	9,893.
11 Fees for services (non-employees):				
a Management				
b Legal	850.	680.	170.	
c Accounting	28,902.	23,122.	5,780.	
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	142,736.	103,341.	23,694.	15,701.
14 Information technology				
15 Royalties				
16 Occupancy	105,594.	84,475.	21,119.	
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	97,314.	89,140.	8,174.	
23 Insurance	69,151.	55,321.	13,830.	
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 <b>Instructional Expenses</b>	248,718.	248,718.		
b <b>Outside Contract Service</b>	199,504.	159,603.	39,901.	
c <b>Food Service</b>	95,905.	95,905.		
d <b>Postage/Printing</b>	24,203.	16,216.	4,841.	3,146.
e All other expenses	6,253.	6,253.		
25 <b>Total functional expenses.</b> Add lines 1 through 24e	4,421,944.	3,969,722.	236,258.	215,964.
26 <b>Joint costs.</b> 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
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	274,172.	<b>1</b>	585,956.
	<b>2</b> Savings and temporary cash investments .....	1,516,559.	<b>2</b>	3,538,916.
	<b>3</b> Pledges and grants receivable, net .....	307,848.	<b>3</b>	769,382.
	<b>4</b> Accounts receivable, net .....	174,569.	<b>4</b>	91,630.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> 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 .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	12,259.	<b>9</b>	35,096.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 6,917,984.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 1,160,196.	<b>10c</b>	5,757,788.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	5,517,755.	<b>16</b>	10,778,768.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	419,232.	<b>17</b>	1,068,368.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	261,272.	<b>19</b>	398,695.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....	6,962.	<b>24</b>	1,751,492.
	<b>25</b> 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 .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	687,466.	<b>26</b>	3,218,555.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	4,582,393.	<b>27</b>	7,296,859.
	<b>28</b> Temporarily restricted net assets .....	247,896.	<b>28</b>	263,354.
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
<b>33</b> Total net assets or fund balances .....	4,830,289.	<b>33</b>	7,560,213.	
<b>34</b> Total liabilities and net assets/fund balances .....	5,517,755.	<b>34</b>	10,778,768.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	7,151,868.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	4,421,944.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	2,729,924.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	4,830,289.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	7,560,213.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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.		
<b>2a</b>	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>b</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	
<b>c</b>	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	
<b>3a</b>	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>b</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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge ...						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> 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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ...						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on ...						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First five years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) .....	14	%
<b>15</b> Public support percentage from 2013 Schedule A, Part II, line 14 .....	15	%
<b>16a 33 1/3% support test - 2014.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 33 1/3% support test - 2013.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2014.</b> 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 <b>stop here.</b> 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>b 10% -facts-and-circumstances test - 2013.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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 9 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge ...						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ...						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (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**

<b>15</b> Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2013 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2014</b> (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2013</b> Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2014.** 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 - 2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ..... ►

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

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> 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>b</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>		
<b>c</b> 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>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		
<b>b</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>		
<b>c</b> 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>		
<b>5a</b> 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>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) 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>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> 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).</i>		
<b>9a</b> 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>b</b> Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9(a)) 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>		
<b>10a</b> Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer (b) below.</i>		
<b>b</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
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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? If "No," describe in <b>Part VI</b> 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.		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

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

**Section D. Type III Supporting Organizations**

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

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> 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.		
<b>b</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? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> 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? Provide details in <b>Part VI</b> .		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.		

**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. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(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	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	8	

<b>Section B - Minimum Asset Amount</b>		(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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>		(A) Prior Year	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	<b>Distributable Amount.</b> 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
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2014 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
<b>1</b> Distributable amount for 2014 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
<b>3</b> Excess distributions carryover, if any, to 2014:			
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b> From 2013			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2014 distributable amount			
<b>i</b> Carryover from 2009 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2014 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2014 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
<b>6</b> Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
<b>7 Excess distributions carryover to 2015.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b> Excess from 2013			
<b>e</b> Excess from 2014			

**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" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

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

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

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

**Part V Endowment Funds.** Complete if the organization answered "Yes" to 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 in lines 2a, 2b, and 2c should equal 100%.

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

- (i) unrelated organizations
- (ii) related organizations

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

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

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

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to 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		6,467,022.	782,845.	5,684,177.
c Leasehold improvements				
d Equipment				
e Other		450,962.	377,351.	73,611.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				5,757,788.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to 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)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to 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)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to 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)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to 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)	
<b>Total.</b> (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" to Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	7,312,700.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>		
<b>b</b>	Donated services and use of facilities	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	7,312,700.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	-160,832.	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	-160,832.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	7,151,868.

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

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

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	4,582,776.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities	<b>2a</b>		
<b>b</b>	Prior year adjustments	<b>2b</b>		
<b>c</b>	Other losses	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	160,832.	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	160,832.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	4,421,944.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	4,421,944.

**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" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**

▶ **Attach to Form 990 or Form 990-EZ.**

OMB No. 1545-0047

**2014**

**Open to Public Inspection**

▶ **Information about Schedule E (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Name of the organization

**The New Haven Ecology Project, Inc.**

Employer identification number

**22-3171185**

**Part I**

- 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? .....
- 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? .....
- 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 .....

**Notifications regarding admission includes a racially nondiscriminatory policy**

- 4 Does the organization maintain the following?
  - a Records indicating the racial composition of the student body, faculty, and administrative staff? .....
  - b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....
  - c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....
  - d Copies of all material used by the organization or on its behalf to solicit contributions? .....

If you answered "No" to any of the above, please explain. If you need more space, use Part II.

**The school is funded by the State of Connecticut Department of Education and does not issue scholarships or other financial assistance awards.**

- 5 Does the organization discriminate by race in any way with respect to:
  - a Students' rights or privileges? .....
  - b Admissions policies? .....
  - c Employment of faculty or administrative staff? .....
  - d Scholarships or other financial assistance? .....
  - e Educational policies? .....
  - f Use of facilities? .....
  - g Athletic programs? .....
  - h Other extracurricular activities? .....

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? .....
- 6b Has the organization's right to such aid ever been revoked or suspended? .....

If you answered "Yes" to 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 .....

	YES	NO
1	X	
2	X	
3	X	
4a	X	
4b		X
4c	X	
4d	X	
5a		X
5b		X
5c		X
5d		X
5e		X
5f		X
5g		X
5h		X
6a	X	
6b		X
7	X	

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

Schedule E (Form 990 or 990-EZ) (2014)





**Part II Fundraising Events.** Complete if the organization answered "Yes" to 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)	1 (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts	173,652.	42,306.	7,500.	223,458.
	2	Less: Contributions				
	3	Gross income (line 1 minus line 2)	173,652.	42,306.	7,500.	223,458.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	144,929.	11,803.	4,100.	160,832.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				160,832.
11	Net income summary. Subtract line 10 from line 3, column (d)				62,626.	

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

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

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

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





**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2014**

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.
- ▶ Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

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	261,861.	
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 is not 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 non-standard 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 did not 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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No. 1545-0047

**2014**

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 11:

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:



# Application for 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](http://www.irs.gov/form8868).**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box  **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file)** - You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which 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](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (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**

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>The New Haven Ecology Project, Inc.</b>	Employer identification number (EIN) or <b>22-3171185</b>
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. <b>358 Springside Avenue</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>New Haven, CT 06515</b>	

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

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 3-month (6 months for a corporation required to file Form 990-T) extension of time until **February 15, 2016**, 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, 2014**, and ending **JUN 30, 2015**.

**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

<b>3a</b> 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.	<b>3a</b>	\$	0.
<b>b</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.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	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.