

APPENDIX A: 2022-23 CHARTER SCHOOL ANNUAL REPORT

PART 1: SCHOOL INFORMATION AND EXECUTIVE SUMMARY	
Name of Charter School:	Year School Opened:
Integrated Day Charter School	1997
Street Address:	City/Zip Code:
68 Thermos Avenue	Norwich, CT 06360
School Director:	School Director Contact Information:
Dr. Ellen Retelle	Ellenr@idcs.org / 860-892-1900
Grades Authorized to Serve in 2022-2023:	Charter Term:
PK-8	2022-2027
<p>1. School Performance Best Practices: In 250 words or less, describe the practice or practices in use at the school that have resulted in strong student outcomes and a positive school climate during the 2022-2023 school year. Explain the rationale for establishing the practice(s) and the issue(s) it was intended to address. Describe impact of the practice(s) on the school outcomes referencing evidence of effectiveness (i.e. quantitative, qualitative data). Provide evidence of collaboration with local school districts in this area as appropriate.</p> <p>K-8 Students-Data Team Meetings: Three data team meetings are held during the school year (September, January, May) to review the IReady and DRA assessments and to provide information to teachers. Teachers are expected to modify their instruction based on the results.</p> <p>Tutoring: IDCS hired 4 tutors to assist and support students who performed at the lowest academic levels on the I Ready ELA and Math assessments (I Ready is administered 3 times a year to students in K/1 to 7/8) and DRAs (administered twice a year to students in K/1 to grade 4/5). The tutors worked with K to grade 6 students throughout the school year.</p> <p>IABS: The IABS were administered at least 4 times (Grades 2/3 to 7/8) throughout this school year. The IABs were used as an instructional tool; that is, the teachers used the student's performance on the IABs to teach students concepts, skills, and knowledge.</p> <p>Reflex Math: Reflex Math is an online program for learning Math facts. Student automaticity with math facts is critical to their success in Math. Reflex Math was piloted in 2022-23. IDCS has purchased the program for 2 years for students in Grades 2/3 to grades 6.</p> <p>Responsive Classroom: IDCS has used Responsive Classroom/School since its inception in 1997. It is a social responsibility and behavior program that undergirds students taking initiative with their learning.</p> <p>2 School Counselors: An additional school counselor was hired in the 2022-23 school year. The school was divided by grade level. One counselor worked with students in grades 6, 7, and 8. The second counselor worked with students in Prek to grade 5. Unfortunately, she resigned in December. Because of online behavior issues, a Dean of Students was hired at .5FTE in January 2023; she taught special education for .5 FTE. This position has been instrumental in supporting our students. The school counselors focused on students' self-esteem and confidence.</p> <p>Research: Research is a core tenet at IDCS. The students investigate a topic of their choice. They identify questions they want to answer, research and compile facts, Math, ELA and either Science or Social Studies is integrated into the research; then, they present the information to their classmates (poster or power point). PreK students do 2 research projects; K/1 to Grade 6 engage in 3 research projects. Grade 7/8 students complete 2 research projects. The 7/8th graders have a final presentation to the school and the school community during 2 evenings in May. Parents are invited to watch the presentation. Ninety percent of students produced a written product for research; 100% of the students orally presented their research to their class.</p>	

Nine percent of students presented outside of school. Four percent of students presented to the Governing Board from Grade 2/3.

Students are asked to complete a summer research project. About 65% of students complete the summer research project.

Technology: Students in Grades 2/3 to Grade 8 have Chromebooks; students in K/1 have I-Pads, Teachers and Paras are issued computers. All teachers have Interactive Displays in their classrooms. Online programs have been purchased for student learning, including Lexia, Reflex Math, Mystery Science, and Clio. The Media Teacher uses various programs in her classes. One hundred percent of students in grades 2 to 9 created a power point or Google Slides. One hundred percent of students used an academic program to support their learning.

PART 2: SCHOOL PERFORMANCE

1. 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

The Integrated Day Charter School, in partnership with its children, families and community, provides a safe, flexible, and academically challenging learning environment that meets the unique social, emotional, academic, and physical needs of each child.

Goal Statement:

Evidence of Progress Toward Target Goals:

Academic Achievement

The students will improve their performance on the SBAC in ELA, Math, and Science.

Disappointingly, IDCS SBAC scores decreased during the 2022-23 school year. Consequently, this year, the staff is focused on specific actions to improve student learning as well as the scores. That is, IABs administration will be monitored. Relfex Math will be used with students in Grades 2 to Grades 6. Pearson Math program has been adopted for Grades K/1 to Grades 5. This means that Pearson is being used at all grade levels.

2. Student Achievement: Data summarizing school performance and academic achievement from the 2021-22 school year provided below. Please review data evidencing student growth and progress toward closing achievement gaps.

Performance Metric

2021-2022

1.1. Academic Achievement

a. ELA Performance Index – All Students

70.4

b. ELA Performance Index – High Needs Students

68.3

c. Math Performance Index – All Students

63.6

d. Math Performance Index – High Needs Students

59.5

e. Science Performance Index – All Students

71.3

f. Science Performance Index – High Needs Students

66.0

1.2. Academic Growth

a. ELA Academic Growth – All Students

69.6%

b. ELA Academic Growth – High Needs Students

70.7%

c. Math Academic Growth – All Students

64.7%

d. Math Academic Growth – High Needs Students

63.3%

e. Progress Toward English Language Proficiency – Literacy

*

f. Progress Toward English Language Proficiency - Oral

*

1.3. Participation Rates—ELA, Math, Science (a. All Students, b. High Needs)

1.4. Chronic Absenteeism

a. All Students

23.3%

b. High Needs

28.9%

1.5. Postsecondary Preparation

*

1.6. Postsecondary Readiness

*

1.7. On-track to High School Graduation

87.8%

1.8. 4-year Graduation—All Students 2020-21 Cohort

*

1.9. 6-year Graduation—High Needs 2018-19 Cohort

*

1.10. Postsecondary Entrance

*

1.11. Physical Fitness (estimated participation rate) 100%

50.9%

1.12. Arts Access

*

School Category:

2

Charter School Accountability Index:

70.1

3. Legal Compliance Best Practices: In 250 words or less, detail how specific practices employed at the school result in ensuring that the school operates in compliance with applicable laws and regulations (e.g., support for students with disabilities, English learners/Multilingual learners, employee, and student rights) overtime. Describe the areas of operation including policies and procedures that ensure compliance with applicable laws and regulations. Include quantitative and qualitative information associated with compliance. Provide evidence of collaboration with local school districts in this area as appropriate.

Open Meetings and Information Management: The IDCS Governing Board (Governing Board, Finance committee, and Curriculum Committee) are open to the public. The dates and times of the meetings are posted on the IDCS calendar. Each Governing Board meeting time and date is posted on the IDCS website at least 24 hours in advance. All documents that will be discussed at the meeting are posted on the IDCS website. The minutes from the meetings are posted on the IDCS website. All IDCS policies are posted on the website. School information that needs to be shared publicly is posted on the IDCS website (idcs.org). One staff member is responsible for keeping the IDCS website up to date.

Students with Disabilities: IDCS has a multi-tiered support system protocol to support students academically, socially, and emotionally as well as supporting teacher planning and monitoring of students. The Special Education Coordinator (SEC) leads a 9-member team (i.e., coordinator, 2.5 special education teachers, Speech and Language Pathologist and Assistant, 1 full time school counselor, an MLL teacher, Reading interventionist, Math interventionist as well as several 1:1 paras). The team is organized, resourceful, knowledgeable, and student focused. The SEC effectively, efficiently, and successfully leads the Student Support Team (SST), the Planning and Placement Team (PPT), Individual Education Plans (IEP), 504 meetings and plans, and student counseling needs and plans. An IDCS administrator attends all the SSTs, 504s, and PPTs. Approximately 90% of our students are from Norwich, the team works closely with the Norwich Public School liaison, who is also a psychologist. IDCS works closely with Special Education Directors from other towns whose students attend our school. IDCS adheres to the Individuals with Disabilities Education Act (IDEA) law and ensures that a free appropriate public education is provided to eligible children with disabilities and related services. IDCS abides by Section 504 of the U.S. Rehabilitation Act of 1973, ensures that students with physical or mental impairments in public schools are provided customized educational plans.

Multi-Language Learners: An MLL teacher annually assesses (i.e., LAS test) the progress made by each MLL student toward meeting the state standard. If a student is not making sufficient progress toward meeting the state standard based on the assessment, IDCS MLL teacher provides language support services to the student to meet the state standard. The MLL teacher provides instruction to small groups of students and provides in-class support from PreK to Grade 8.

Rights of Students: IDCS Students have the right to A) attend school and receive a free public school education from kindergarten to grade 8 and to attend school for 180 days each school year; receive special education and English Learner instruction/services; B) be in a safe and supportive learning environment free from discrimination, harassment, bullying, and bigotry; C) receive a written copy of the school's policies and procedures, including the Disciplinary Code (IDCS Family Handbook); D) receive professional instruction; and E) understand the assessment criteria for different subjects; and F) have your school records kept confidential.

Teacher/Staff Credentials: There are 28 teachers on staff. Twenty-six teachers are certified. Two have the Charter School Educator Certificate.

Employee Rights: IDCS abides by and observes laws and regulations in CT Charter Schools in accordance with the CT Labor Department and the US Department of Labor. Two IDCS documents address employee rights: the IDCS Employee Handbook and the Teachers/IDCS Governing Board 2021-24 Contract. Both documents are submitted with this report.

PART 3: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT

1. Financial Documents: As required by C.G.S. § 10-66cc(b)(2) and 10-66pp, the charter school, and if applicable, the charter school management organization of the state or local charter school, (1) shall submit FY 2021-2022 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 2022-2023 budget; and (4) provide a FY 2023-2024 board-approved budget.

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

Total margin (net income/total revenue):	3.3%
Debt to asset ratio (total liabilities/total assets):	4.3%
Debt service coverage ratio (net income + depreciation + interest expense)/ (annual principal + interest, and lease payments):	-0-
Current asset ratio (current assets/current liabilities):	282%
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	68.5
Cash flow (change in cash balance):	(130,728.30)

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

Name:	Occupation:	Board Role/Term:	Mailing/Email:	Background Check:
Allison Martin	Insurance	Chair June 2024	170 Scotland Rd., Baltic, CT 06330 alliem@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Cheryl Blanchard	First Selectman, Sprague	Vice Chair June 2023	93 Potash Hill Rd., Baltic, CT 06330 cheryl@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Julia Cronin	Teacher	Teacher Member June 2023	12 Erin's Way, Ledyard, CT 06339 juliac@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Jeannette Hickey	Educator	Parent Member June 2025	6 Tarryk Drive Norwich, CT 06360 jeannetteh@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Amanda Hicks	Teacher	Teacher Member June 2024	82 Stockade Rd., South Glastonbury, CT 06073 amandah@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Brandon Hyde	Business Owner	Community Member June 2025	422 Plain Hill Road Norwich, CT 06360 brandonh@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Kristin Maletz	Teacher	Teacher Member June 2025	172 Rattlesnake Ledge Rd Salem, CT 06420 kristinm@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Sandy Quarto	Retired	Community Member June 2024	25 Elmwood Ave., Norwich, CT 06360 sandyq@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Britton Wilson	CT Government Employee (DOT)	Parent Member June 2023	23 2nd. Street Norwich, CT 06360 brittonw@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Ellen Retelle	Director	Ex-Officio Member	295 Cider Brook Rd., Avon, CT 06001 ellenr@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Joanne Lund	Business Manager	Ex-Officio Member	joannel@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Debby Allard	Assistant Director	Ex-Officio Member	3 Seacrest Dr., Westerly, RI 02891 deba@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Jennifer Spangle	Dean of Students	Ex-Officio Member	9 Rip Tide Dr. Westerly RI 02891 jens@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Monique Kercado	Non certified staff Representative	Non-Voting Member June 2023	48 Fielding Dr., Uncasville, CT 06382 moniquek@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Hether Speight	Non certified staff Representative	Non-Voting Member June 2024	92 Oneco St. Norwich, CT 06360 hethers@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Greg Perry	Teacher	Norwich BOE Liaison June 2023	30 Mulberry St. Norwich, 06360 gregp@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

4. Renewal Terms and Other Issues: 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/Indicator:	Term or Condition:	Progress Update:
2.2. Financial Reporting and Compliance	The Staff from the CSDE's Office of Internal Audit determined that the school must develop a comprehensive accounting policies and procedures manual (APPM) that contains the standard sections of such documents.	The IDCS Business Manager and the Director created comprehensive accounting policies and a procedure manual (APPM). This document will be submitted with the 2022-23 Annual Report.
4.5 Teacher/Staff Credentials	<p>As of May 25, 2023, the Bureau of Educator Standards and Certification reported 4 staff identified in the Educator Data System as out of compliance for the 2022-23 school year.</p> <p>Per state statute, it is the school's responsibility to take steps to ensure 100% of school staff hold appropriate certificates, permits, or authorizations for positions.</p>	<p>The media teacher is certified for Media. The K/1 teacher is in 2nd year for the Charter School Educator Certification. The Assistant Director has received her 092.</p> <p>The Spanish teacher has passed the required tests. The IDCS Director is communicating with the certification office regarding the Spanish teacher.</p>

5. Stewardship, Governance, and Management Best Practices: In 250 words or less, summarize practices/processes established in the areas of stewardship, governance, and management (e.g., financial management, reporting compliance, sustaining financial viability, and school operations) that ensure the school is financially viable, organizationally healthy, strong, and held accountable to established goals. Explain the rationale for establishing and/or continuing the practice(s). Explain the impact on the school, referencing quantitative and qualitative data. Provide evidence of collaboration with local school districts in this area as appropriate.

Recruitment, Enrollment & Waitlist processes: IDCS is well known in the Norwich and greater Norwich community. Consequently, “word of mouth” is the most successful strategy for the number of students on the IDCS waitlist and the number of students who apply to our PreK program. IDCS accepts applications for each grade level on a first come by first serve basis, except for PreK (a lottery is administered every April). Every school year in April, IDCS holds a public lottery for 33 placements in PREK. When a child receives a PreK placement, his/her siblings move to the top of the waitlist for the respective grade levels that they are in; siblings continue to maintain the top spot on the waitlist until they are accepted. If any students leave the school at any time during the school year, a sibling is offered a spot at the school. If there are no siblings on the waitlist, new families are contacted; this is done by the date that the parents submitted their child/ren’s application. Parents may submit applications for any grade level throughout the school. Their child/ren are automatically added to the IDCS waitlist. IDCS has a waitlist of 561 students. Every year, parents are contacted to see if they want to have their child/ren on the waitlist or if they want to be removed from the waitlist.

Retention Strategies: Student empowerment, parent involvement, strong bonds developed between teachers and students, administrators and students, connection among parents and the school staff; administrators and parents, a safe and caring school environment, support for students academically, socially, emotionally, and behaviorally; and continuous and clear communication between administration and staff, among teachers, between administrators and parents, and between parents and teachers ensure that if a child is recommended for retention that all aspects of a child’s education are considered prior to making any decision about retention. Unique Model: The integrated model, which includes research as well as infusion of art and critical pedagogy into the classrooms and the relationships among students, staff, and families supports the continued success of IDCS.

Demographic Representation: Eighty-five percent of IDCS’ population must be from Norwich and up to 15% from surrounding communities. Our student population reflects the diversity in the Norwich Public Schools. IDCS population is Black/African American 11.1%, Caucasian 44.0%, Hispanic/Latino 19.5%, Asian 14.2%, Native American 3% and students reporting 2 or more races is 9.7%.

Family and Community Support: Parents as partners is one of IDCS’ key tenets. Parents hold three positions on the Governing Board. This committee ensures that IDCS stays true to its philosophy; monthly meetings are scheduled throughout the school year. Parents volunteer in classrooms and can visit the school at any time as well as have lunch with their child/ren. Parents participate in the Foundations Committee, which raises funds for the school and offers grants to individual teachers for their classrooms. Integrated Day Education Alliance is a committee of parents and teachers who organize events for the IDCS community (e.g., Hot Fudge and Fiction, One World Day, Picture Day, Bread Feast, Caring and Sharing, Basket Raffle, Staff Appreciation Week, School Picnic) and supports the school financially by raising funds for class field trips, service-learning projects, the school picnic, etc. Additionally, a weekly newsletter is sent to parents. Parents can make appointments with any staff member. The Director holds open meetings with parents; all questions may be asked. Parents can be very involved in their child/ren’s education.

School Culture and Climate: IDCS has a School Culture and Climate Committee, which is led by a teacher and administrator and has representation from teacher groups in the school. IDCS has a Student Council with 2 representatives from each grade level. IDCS has Anti bullying policies and a bullying investigation practice in place. IDCS utilizes Responsive Classroom in all its classrooms and across the school.

RESPONSIVE CLASSROOM: It is a social curriculum explicitly taught at IDCS to enable children to CARE: be cooperative, assertive, responsible, empathetic, and self-controlled.

Surveys: In May 2023, IDCS administered student, parent, and staff surveys.

PART 4: STUDENT POPULATION

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

Grades Served:	PreK-8	American Indian or Alaska Native:	.01%(3)
Student Enrollment:	361	Asian:	13%(48)
		Black/African American:	11%(38)
Percent of Free/Reduced-Price Meals:	55% (198)	Hispanic/Latino:	23%(82)
		Native Hawaiian or Pacific Islander:	0
Percent of Special Education Students:	10% (36)	Two or More Races:	9%(34)
		White:	43%(156)

2022-2023 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
34	32	34	31	37	29	37	44	42	41	0	0	0	0	361

2. Enrollment Efforts: Summarize the school's efforts to attract, enroll and retain a diverse student population, representative of students of color, low-income students, English learners/Multilingual learners, and students with disabilities.

IDCS has a lottery every April for 33 PreK student spots. PreK students who have siblings at other grade levels are automatically accepted currently. For all other grade levels, there is a waiting list. The criteria for the waiting list are students who have siblings, who are not attending IDCS, are at the top of the IDCS waiting list, then students who have applied to the school based on the date of application. Because of the lottery system, IDCS has a representation of all groups, including students of color, Caucasian students, students at various-income students, students whose second language is English, and students with disabilities.

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

2022-2023 Waitlist:	2023-2024 Waitlist:
686	561

4. Student Population Best Practice: In 250 words or less, summarize practice(s)/system(s) used in the area of student population (e.g., family and community engagement, recruitment processes, retention strategies) to ensure the school promotes equity by effectively attracting, enrolling, and retaining students, particularly among targeted populations. Explain the rationale for establishing and/or continuing the practice(s). Include a brief narrative on the school's unique model and describe the practice(s) and its impact on the school, referencing quantitative and qualitative data. Provide evidence of collaboration with local school districts in this area as appropriate.

Service Learning: Service Learning is one of IDCS' core tenets. During 2022-23 100% of students engaged in Service-Learning Projects; these included Food Waste, Ukraine Booklet, Ukraine Mosaics, Sharing and Caring, Earth Day Clean Up, End Child Slavery, Hunger and Homelessness, Climate Change, Community Clean up, Flowers for Ukraine, Kindness Bottles, Food Pantry and Environmental cleanup projects. **Caring/Sharing:** The day before Thanksgiving break, all students participate in "caring and sharing" activities. Stations are set up to make placements for the local food pantry, cards for Veteran's, blankets for a nearby nursing home, donated books for children in hospitals, and had a food drive for the local food pantry. This occurs every school year and all students are involved.

BreadFeast: Bread Feast is a unique IDCS celebration. Bread from around the world is the focus of this celebration. Parents donate bread, fruit, spreads, and juice. BreadFeast is set up in the gym on a Thanksgiving style table, which is decorated with fall colors. Grandma Buckingham explains the origins of BreadFeast, students sing the IDCS song, then students, staff, parents, other family members, as well as former students, enjoy eating the food together.

Family Involvement: Parents as Partners is one of our core tenets. A Family liaison. Parents volunteer to help at Picture Day, Caring and Sharing, Breadfeast, One World Day, Book Fair, Staff Appreciation Week, Thanksgiving

Pie Distribution, Picnic, Graduation, and parent-Director meetings. Three of the Governing Board members are parents. Fifty-eight percent of families have attended an event at IDCS (not including student conferences). Ninety-two percent engaged in home-school visits in August. Families communicate via email (99%) via text(96%) and phone calls (25%).

Student Led Conferences: The student-led conferences consist of the students writing a self-evaluation and goals for the upcoming term. During the conference, the students lead their parents through their work and may include 98% of families attended Student Led Conference

Home Visits: Classroom teachers schedule home visits in August for the students who are new to their classroom, which is typically 11 students because IDCS has multi-age classrooms in K/1, 2/3, 4/5, and 7/8. PreK and grade 6 are stand alone classrooms. These teachers schedule home visits for all students. Classroom teachers schedule a back to school gathering, in August, for students who are returning to their classrooms for the second year.

Student Voice & Empowerment: Student Council-Sprit week, The student council led the way to create IDCS core values during the 2022-23 school year; 100% of students participated in this activity. IDCS' Core values are: "We at IDCS will treat people how we want to be treated; work together; be kind to everyone; respect personal space; kind and appropriate words; think before we speak; walk quietly in the hallways; respect property and materials; clean up after ourselves; follow expectations set in all school areas; and prove it and follow our core values each day. Ten 4' by 3' core value posters were framed and hung throughout the school." IDCS is a Responsive Classroom School. Consequently, students are involved in classroom rules and contribute to the school climate: 83% of students felt they had input to creating classroom rules. 85% of students felt they help maintain a positive school climate; 85% of students feel they help take care of the school. 90% of students felt they helped take care of the school. 90% of students are willing to help others. **Comfort Zone and Risk:** 92% of students reported feeling comfortable addressing their teacher. 83% of students feel comfortable addressing visitors to the school. 88% of the students are willing to ask for help outside of school; 100% of students completed a self-evaluation of their work in school.

Learning Buddies: At IDCS the older and younger students are paired together to help build community across grade levels in the school. PreK is paired with 6th grade; K/1 works with 4/5 students; and 2/3 graders and grade 7/8 students are matched together. The students meet at least once a month to work on projects together.

All School: On most Friday mornings, all students and staff attend All School, which is held in the gym. This assembly is led by 7 and 8th graders, where students from different grade levels share what they are learning in their classrooms. The students also sing songs throughout All School. All School is 35-45 minutes long.

One World Day: OWD was held in April for PreK to Grade 8 students. Each grade level chose a continent and country to learn about; then, the students created activities for the other grade levels. Learning Buddies visited each of the stations together. At the end of the day, an elder and cultural liaison from the Mohegan tribe said a prayer and a chant with the students; this was followed by a Tibetan Dance and the 2/3 students singing a song from Elephant's child. The finale was a Steel Band playing for all the students; they danced together in front of the stage.

Hot Fudge and Fiction/High School Night: During this evening event, featured guests read books to students in PreK to Grade 5. Last year we featured government officials. After the reading sessions, students and parents enjoyed a hot fudge sundae; teachers served the ice cream to the families. High school night is organized for Grade 6, 7/ and 8 parents and students. They learn about the different high schools that IDCS students can attend.

8th Grade Graduation: IDCS' graduation is unique. Each student chooses 3 current or former staff to graduate them. The students do not know the person who is chosen. Each 8th grade graduate comes to the stage; the person who graduates them talks about their time at IDCS, the positive things that the student has engaged in or accomplished, then, gives them a gift to symbolize the student's time at IDCS.

APPENDIX B: CHARTER SCHOOL PERFORMANCE FRAMEWORK

The Connecticut State Department of Education's (CSDE) charter school performance framework promotes clear and transparent expectations for all charter schools. The four performance standards are central to measuring schools' efficacy and viability, and align to state law and national best practices among charter school authorizers as accumulated by the National Association of Charter School Authorizers. Within each standard area, the framework identifies a series of indicators used to evaluate charter schools. The framework drives the CSDE's charter school accountability systems and processes, including initial approval decisions, annual monitoring, and renewal determinations.

Performance Standards:	
<ol style="list-style-type: none"> School Performance: Is the school a successful model resulting in strong student outcomes and a positive school climate? Stewardship, Governance, and Management: Is the school financially and organizationally healthy and viable? Student Population: Is the school promoting equity by effectively attracting, enrolling, and retaining students, particularly among targeted populations? Legal Compliance: Is the school acting in compliance with applicable laws and regulations? 	
Performance Standards:	Performance Indicators:
1. School Performance	<ol style="list-style-type: none"> Academic Achievement <ol style="list-style-type: none"> ELA Performance Index–All Students ELA Performance Index–High Needs Students Math Performance Index–All Students Math Performance Index–High Needs Students Science Performance Index–All Students Science Performance Index–High Needs Students Academic Growth <ol style="list-style-type: none"> ELA Academic Growth–All Students ELA Academic Growth–High Needs Students Math Academic Growth–All Students Math Academic Growth–High Needs Students Progress toward English Language Proficiency–Literacy Progress toward English Language Proficiency–Oral Participation Rates–ELA, Math, Science (a. All Students, b. High Needs) Chronic Absenteeism (a. All Students, b. High Needs) Postsecondary Preparation Postsecondary Readiness On-track to High School Graduation 4-year Adjusted Cohort Graduation (All Students) 6-year Adjusted Cohort Graduation (High Needs Students) Postsecondary Entrance Rate Physical Fitness Arts Access
2. Stewardship, Governance, and Management	<ol style="list-style-type: none"> Financial Management Financial Reporting Financial Viability Governance and Management Facility
3. Student Population	<ol style="list-style-type: none"> Recruitment and Enrollment Process Waitlist and Enrollment Data Demographic Representation Family and Community Support School Culture and Climate
4. Legal Compliance	<ol style="list-style-type: none"> Open Meetings and Information Management Students with Disabilities English Learners Rights of Students Teacher/Staff Credentials Employee Rights

APPENDIX C: STATEMENT OF ASSURANCES

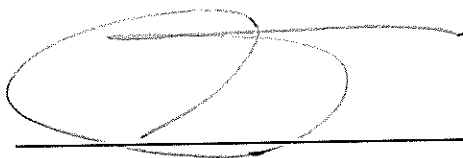
It is imperative that charter schools—as with all other public schools—adopt and uphold the highest ethical and legal standards while delivering excellent academic opportunities for students and their families.

As the authorized representative of **Integrated Day Charter School**, to the best of my knowledge, I affirm that:

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

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

Signature:



Name of Board Chairperson:

Allison Martin _____

Date:

10/13/2023

October 2023

The Integrated Day Charter School, Inc.

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

June 30, 2022

DRAFT

The Integrated Day Charter School, Inc.

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

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Independent Auditors' Report

Board of Directors
The Integrated Day Charter School, Inc.

Opinion

We have audited the accompanying financial statements of The Integrated Day Charter School, Inc., (the "Organization") which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance as required by the State Single Audit Act (C.G.S. Section 4-230 to 4-236) is presented for purposes of additional analysis 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2022, on our consideration of The Integrated Day Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of The Integrated Day Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Integrated Day Charter School's internal control over financial reporting and compliance.

December 21, 2022

The Integrated Day Charter School, Inc.

Statement of Financial Position
June 30, 2022

ASSETS

Current Assets

Cash	\$	957,880
Accounts receivable		38,284
Grant receivable		101,974
Prepaid expenses		18,328
Investments		<u>440,008</u>
Total Current Assets		1,556,474

Property and equipment, net		<u>4,205,007</u>
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Total Assets	\$	<u><u>5,761,481</u></u>
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LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable and accrued expenses	\$	63,661
Accrued payroll and related expenses		242,395
Refundable advances		<u>38,859</u>
Total Liabilities		344,915

Net Assets

Without donor restriction		<u>5,416,566</u>
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Total Liabilities and Net Assets	\$	<u><u>5,761,481</u></u>
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See notes to financial statements

The Integrated Day Charter School, Inc.

Statement of Activities
Year Ended June 30, 2022

REVENUE AND SUPPORT WITHOUT DONOR RESTRICTIONS

Grants and contracts	\$ 4,937,112
Program service fees	95,633
Contributions	65,685
Investment income, net	<u>(62,892)</u>
Total Revenue and Support	<u>5,035,538</u>

EXPENSES

Program services	4,301,571
Management and general	<u>969,301</u>
Total Operating Expenses	<u>5,270,872</u>

Change in Net Assets	(235,334)
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NET ASSETS WITHOUT DONOR RESTRICTIONS

Beginning of year	<u>5,651,900</u>
End of year	<u>\$ 5,416,566</u>

See notes to financial statements

The Integrated Day Charter School, Inc.

Statement of Functional Expenses
Year Ended June 30, 2022

	Program Services	Management and General	Total Expenses
Salaries	\$ 2,876,187	\$ 438,960	\$ 3,315,147
Benefits and taxes	462,486	189,700	652,186
Depreciation	340,774	113,591	454,365
Professional fees	56,820	151,739	208,559
Supplies	84,788	7,531	92,319
Program expenses	127,936	-	127,936
Condominium fees	22,123	7,374	29,497
Utilities	77,229	25,743	102,972
Repairs and maintenance	55,822	18,608	74,430
Equipment rental	39,717	13,239	52,956
Food service	68,723	-	68,723
Office expenses	6,097	2,426	8,523
Professional development	33,287	390	33,677
Insurance	26,769	-	26,769
Transportation	22,365	-	22,365
Dues and subscriptions	448	-	448
Total Expenses	<u>\$ 4,301,571</u>	<u>\$ 969,301</u>	<u>\$ 5,270,872</u>

The Integrated Day Charter School, Inc.

Statement of Cash Flows
Year Ended June 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (235,334)
Adjustments to reconcile change in net assets to net cash from operating activities	
Depreciation	454,365
Realized and Unrealized Gain	73,917
Changes in operating assets and liabilities	
Accounts receivable	(7,949)
Grants receivable	10,577
Prepaid expenses	36,771
Deferred revenue	(10,315)
Accounts payable and accrued expenses	37,932
Accrued payroll and related expenses	(6,246)
Net Cash from Operating Activities	<u>353,718</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of marketable securities	(4,974)
Proceeds from sale of marketable securities	100,000
Purchase of fixed assets	<u>(129,217)</u>
Net Cash from Investing Activities	<u>(34,191)</u>

Net Change in Cash 319,527

CASH

Beginning of year	<u>638,353</u>
End of year	<u>\$ 957,880</u>

SUPPLEMENTAL CASH FLOW INFORMATION

Cash paid for interest	\$ 22,365
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See notes to financial statements

The Integrated Day Charter School, Inc.

Notes to Financial Statements June 30, 2022

1. Organization

The Integrated Day Charter School, Inc. (the "School") was established on March 12, 1997 as a public charter school located in Norwich, Connecticut. Income from activities is received primarily from the Connecticut State Department of Education through a per pupil reimbursement grant. The School includes grades pre-K through 8 and its charter requires at least 85% of the students to be from Norwich, Connecticut.

In accordance with the provisions of Section 10-66bb of the Connecticut General Statutes, the initial charter was granted for a five-year period. 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 last renewed in 2022 through June 30, 2027, and the School shall be operated in accordance with all applicable state and federal laws and regulations, and the terms of its charter.

2. Summary of Significant Accounting Policies

Basis of Presentation and Use of Estimates

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"), which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates. Some of the more significant estimates required to be made by management include the allowance for uncollectible receivables and allocation of certain functional expenses.

Net Assets Presentation

Resources for various purposes are classified for accounting and reporting purposes into net asset categories established according to nature and purpose as follows:

Net assets without donor restrictions – consist of resources available for the general support of the School's operations. Net assets without donor restrictions may be used at the discretion of the School's management and/or the Board of Directors.

Net assets with donor restrictions – represents amounts restricted by donors for specific activities of the School or to be used at a future date. The School records contributions as net assets with donor restrictions if they are received with donor stipulations that limit their use either through purpose or time restrictions. When a donor restriction expires, that is, when a time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

The Integrated Day Charter School, Inc.

Notes to Financial Statements June 30, 2022

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

Accounts and Grants Receivable

Accounts and grants receivable are stated at unpaid balances, less an allowance for doubtful accounts. The School provides for losses on accounts and grants receivable using the allowance method. The allowance is based on a combination of write-off history, aging analysis and any specifically known troubled accounts. It is the School's policy to charge off uncollectible accounts and grants receivable when management determines the receivable will not be collected. Management has concluded that an allowance is not required at June 30, 2022. Accounts receivable at June 30, 2021 was \$30,335.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Realized and unrealized gains and losses include the School's gains and losses on investments bought and sold as well as held during the year and is included in net assets.

Property and Equipment

Property and equipment is stated at cost, or, if donated, at fair value at the date of donation. Depreciation of property and equipment is provided using the straight-line method over the estimated useful lives, which are generally between three and 30 years. Purchases or donations of property and equipment of less than \$1,000 are generally expensed.

Grants and Contracts

Revenue from the state and local government resulting from the School's charter status is based on the number of students enrolled and is recorded when services are performed in accordance with the charter agreement. If funds are remitted to the School prior to the incurrence of costs, these funds are recognized as refundable advances until expenses are incurred.

Contributions

The School recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met. Contributions are recognized when the donor makes a promise to give to the School that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are received.

The Integrated Day Charter School, Inc.

Notes to Financial Statements
June 30, 2022

2. Summary of Significant Accounting Policies (continued)

Contributed Goods and Services

The School recognizes donated assets and services if they receive or enhance nonfinancial assets or required specialized skills and would typically be purchased if not provided by donation. Numerous volunteers have donated time to the School's programs. However, the general volunteer services did not meet the criteria for recognition in the financial statements for the year ended June 30, 2022. There were no donated goods for the year ended June 30, 2022.

Program Service Fees

School lunch, after school fees, and other program services fees and revenues are recognized as services are provided. Customers for these services are limited to the students enrolled in the School.

Impairment or Disposal of Long-lived Assets

U.S. GAAP requires that long-lived assets and certain identifiable intangible assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of the long-lived assets is measured by a comparison of the carrying amount of the assets to future undiscounted net cash flows expected to be generated by the assets. No impairment losses have been recorded to date.

Functional Expenses

The School allocates its expenses on a functional basis among its program and management and general activities. Expenses that can be specifically identified with a program or support service are allocated directly according to their natural classifications while the following other expenses are allocated based on square footage: depreciation, utilities, condominium fees, insurance, interest, repairs and maintenance and equipment rental. Payroll is allocated based on employee's time and effort

Accounting for Uncertainty in Income Taxes

The School is generally exempt from income tax under section 501(c)(3) of the U.S. Internal Revenue Code. The School recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that the School had no uncertain tax positions that would require financial statement recognition or disclosure. The School is no longer subject to examinations by the applicable taxing jurisdictions for periods prior to July 1, 2018.

Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date the financial statements were available to be issued, which date is December 21, 2022.

The Integrated Day Charter School, Inc.

Notes to Financial Statements June 30, 2022

3. Concentration of Risk

Financial instruments that potentially subject the School to significant concentrations of credit risk consist principally of cash, investments, and receivables.

At times, cash balances held at financial institutions may be in excess of federally insured limits. The School has not experienced any losses in its cash deposits.

A significant portion of the School's support and revenue is from government agencies. As with all government funding, these grants may be subject to reduction or termination in future years. Any significant reduction in these grants could have a negative impact on the School's program services.

At June 30, 2022, 44% of the School's labor force worked under collective bargaining agreements. All of these employees were represented by a union.

4. Liquidity and Availability of Financial Assets

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of the statement of financial position date, are comprised of the following at June 30, 2022:

Cash and cash equivalents	\$ 957,880
Accounts receivable	38,284
Grants receivable	101,974
Money market deposit fund	37,290
	<u>\$ 1,135,428</u>

As part of the School's liquidity management plan, the status of accounts and grants receivable is monitored regularly and any excess cash is held until it is required for operational use.

The Integrated Day Charter School, Inc.

Notes to Financial Statements June 30, 2022

5. Fair Value Measurements

The School follows U.S. GAAP guidance on fair value measurements which defines fair value and establishes a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with unadjusted quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable inputs and are used to the extent that observable inputs do not exist. U.S. GAAP guidance provides for the use of Net Asset Value ("NAV") as a "Practical Expedient" for estimating fair value of alternative investments.

The asset's or liability's fair-value measurement level within the fair-value hierarchy is based on the lowest level of any input that is significant to the fair-value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The School's financial instruments carried at fair value consist of investments in exchange-traded funds, which are valued at the closing price reported in the active market in which the individual securities are traded. Investments grouped by the fair value hierarchy consist of the following at June 30, 2022:

Level 1 Investments

Money market deposit fund	\$ 37,290
Mutual funds	101,956
Equities	300,762
	<u>\$ 440,008</u>

Investment returns consists of the following for the year ended June 30, 2022:

Interest and dividend income	\$ 15,957
Realized and unrealized gain	(73,917)
Investment fees	<u>(4,932)</u>
	<u>\$ (62,892)</u>

6. Property and Equipment

Property and equipment consists of the following at June 30, 2022:

Building and improvements	\$ 9,108,105
Furniture and fixtures	484,335
Land	<u>192,966</u>
	9,785,406
Accumulated depreciation	<u>(5,580,399)</u>
	<u>\$ 4,205,007</u>

The Integrated Day Charter School, Inc.

Notes to Financial Statements

June 30, 2022

7. Retirement Plan

The faculty and professional personnel of the School are provided with pensions through the State Teachers' Retirement System (the "System"), a cost-sharing, multiemployer defined benefit pension plan administered by the Connecticut State Teacher's Retirement Board established under Section 167a of the Connecticut General statutes. Teachers are required to contribute 8.25% of their annual salary, while the State of Connecticut is required to contribute at an actuarially determined rate, which may be reduced by an act of State Legislature. Administrative costs of the plan are funded by the State of Connecticut. The School has no obligation under this plan.

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

8. Economic Dependency

The School received approximately 98% of its funding from the State of Connecticut and the Federal government for the year ended June 30, 2022 to fund the operations of the charter school programs.

9. Leases and Commitments

The School leases a copier under a 60-month operating lease expiring in July 2023. Minimum lease payments remaining under the operating lease as of June 30, 2022 are as follows:

2022	\$	35,124
2023		35,124
	\$	<u>70,248</u>

The School is part of Thermos on the Thames, a condominium association. Their share of condominium fees were \$29,497 for the year ending June 30, 2022.

The Integrated Day Charter School, Inc.

Notes to Financial Statements June 30, 2022

10. Related Party Transactions

The School received donations from the Integrated Day Education Alliance (“IDEA”), a related not-for-profit organization with the purpose of raising funds, organizing events for students and families, volunteering at the School and acting as school ambassadors in the community at large. The donations received for the year ended June 30, 2022 were \$27,175.

The School’s bylaws require certain employees to be on the Governing Board. These employees receive compensation from the School.

11. Risks and Uncertainties

The global economic uncertainty associated with the COVID-19 pandemic has resulted in significant volatility in global financial markets. This volatility has affected, and may continue to affect, the value of the School’s investments. The effects of economic, political and market conditions subsequent to June 30, 2022 are not reflected in these financial statements, and future effects on the School’s financial position, cash flows and operations cannot be predicted due to the uncertainty regarding the duration and scope of the pandemic and other changing market conditions.

The Integrated Day Charter School, Inc.
State Single Audit Report and Schedules

June 30, 2022

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The Integrated Day Charter School

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

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Total State Expenditures
Department of Education			
State Charter Schools	11000-SDE64000-16119	\$ -	\$ 4,087,072
Talent Development - TEAM	11000-SDE64000-12552	-	929
Child Nutrition State Matching Grants	11000-SDE64000-16211	-	1,122
Healthy Foods Initiative	11000-SDE64000-16212	-	2,525
School Breakfast	11000-SDE64000-17046	-	2,649
Total Expenditures of State Financial Assistance		\$ -	\$ 4,094,297

See independent auditors' report and notes to schedule of expenditures of state financial assistance

The Integrated Day Charter School

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

1. Basis of Presentation

General

The accompanying Schedule of Expenditures of State Financial Assistance (the "Schedule") includes the state grant activity of The Integrated Day Charter School for the fiscal year ended June 30, 2022. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs including education, health initiatives, child nutrition services and other school related services.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accounting policies of The Integrated Day Charter School conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut.

The Schedule of Expenditures of State Financial Assistance, contained in this report, is prepared based on regulations established by the State of Connecticut Office of Policy and Management. In accordance with these regulations (Section 4-236-22), certain grants may not be 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.

3. Subrecipients

The Integrated Day Charter School did not provide state assistance to subrecipients for the year ended June 30, 2022.

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance With *Government
Auditing Standards***

Independent Auditors' Report

**Board of Directors
The Integrated Day Charter School**

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 Integrated Day Charter School (the "School"), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 21, 2022.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify certain deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

December 21, 2022

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**Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance
In Accordance with the State Single Audit Act**

Independent Auditors' Report

**Board of Directors
The Integrated Day Charter School**

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited The Integrated Day Charter School's compliance with the types of compliance requirements described in the Office of Policy and Management *Compliance Supplement* that could have a direct and material effect on each of The Integrated Day Charter School's major state programs for the year ended June 30, 2022. The Integrated Day Charter School's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, The Integrated Day Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2022.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of The Integrated Day Charter School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of The Integrated Day Charter School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to The Integrated Day Charter School's state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on The Integrated Day Charter School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error; as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about The Integrated Day Charter School's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit Act, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding The Integrated Day Charter School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of The Integrated Day Charter School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of The Integrated Day Charter School's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

December 21, 2022

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The Integrated Day Charter School

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

I. Summary of Auditors' Results

Financial Statements

Type of auditors' opinion issued: Unmodified

Internal control over financial reporting:

- Material weakness (es) identified? ☐ Yes ☒ No
- Significant deficiency (ies) identified? ☐ Yes ☒ None reported
- Noncompliance material to financial statements noted? ☐ Yes ☒ No

State Financial Assistance

Internal control over major state programs:

- Material weakness (es) identified? ☐ Yes ☒ No
- Significant deficiency (ies) identified? ☐ Yes ☒ None reported

Type of auditors' opinion issued on compliance for major state programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 4-236-24 of the regulations to the State Single Audit Act? ☐ Yes ☒ No

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

State Grantor and Program	State Core-CT Number	State Expenditures
<u>Connecticut Department of Education:</u>		
State Charter Schools	11000-SDE64000-16119	\$4,087,072
• Dollar threshold used to distinguish between type A and type B programs		\$200,000

The Integrated Day Charter School

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

II. Financial Statement Findings

There were no financial statement findings for the year ended June 30, 2022.

III. State Financial Assistance Findings and Questioned Costs

There were no findings or questioned costs relating to the State financial assistance programs.

IV. Prior Year Findings

There were no financial statement findings for the year ended June 30, 2021.

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Integrated Day Charter School Fiscal Policies and Procedures

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I. Overview of Fiscal Control Structure

IDCS is committed to developing and maintaining fiscal policies and procedures that ensure sound internal controls and accountability in accordance with Generally Accepted Accounting Principles (GAAP) and Financial Accounting Standards Board (FASB) rules and regulations.

As a nonprofit organization, IDCS is granted funds from government agencies, private foundations, and individual contributors. The accuracy and integrity of the financial records is essential.

The "Fiscal Control Structure" is defined by the fiscal policies adopted at the Board level that are then implemented through an explicit set of procedures or practices. This combination of policies and procedures ensures efficient use of resources and helps to safeguard the entity's assets by reducing the potential unauthorized use of assets or misstatement of account balances. On a day-to-day basis the control structure serves to facilitate IDCS's ability to process, record, summarize, and report financial information.

The fiscal management of the IDCS charter school involves the following individuals:

Governing Board / Finance Committee & Finance Chair / Board Treasurer
Director / Assistant Director
Business Manager
Accounts Manager
Outside Fiscal Contractors

Account Opening

The Governing Board will, via Board resolution, authorize the opening of bank accounts and/or Line of Credit, as necessary.

Authorized Signatories - Bank Accounts

Individuals with the following titles are approved to be authorized signers for the school's bank accounts directly or via using a fiscal agent:

- Director
- Assistant Director
- Board Treasurer

The fiscal agent is approved as an authorized signer for on-line payments only after receiving formal written approval from the authorized signers.

Checks, ACH, and wire transfers for less than \$5,000 require only one signature or approval. Amounts equal to or exceeding \$5,000, exclusive of inter-account transfers, require approval by a second authorized signer via either a second signature, approval, or written authorization, which can be in the form of an email.

Authorized Signatories - Contracts

Individuals with the following titles are approved to be authorized signers for contracts.

- Director
- Assistant Director

Contracts without financial obligations that are necessary, appropriate, and in the ordinary course of business, may be entered into by these signers without previous board approval.

Contracts with financial obligations that are part of the board-approved budget may be entered into without additional board approval.

Contracts with financial obligation outside of the board approved budget may only be entered into without previous board budget approval if the following conditions are met:

- The purchase will not cause the budget category to be exceeded by more than 10%, and a proposal for a reasonable adjustment in other is made, or
- The purchase is necessary due to an extraordinary emergency and the board is unavailable to provide approval.

The Board Chair / Treasurer should be notified as soon as possible if the above occurs.

II. Budget Planning & Cash Management

Annual Budgeting

From January to May, the Director and Business Manager begin the annual budgeting process for the school. The process begins with a review and analysis of the school's year to date financial reports, anticipated expenditures for the remainder of the year, and critical assumptions. This information and identified needs based on teaching and learning, specials, facilities, food services, IT, administration, business office, and needs from the strategic plan are reviewed and evaluated.

Subsequently, the Director and Business Manager consult and obtain information from key school staff members, including the Assistant Director, Special Education Coordinator, Executive Assistant, Accounts Manager, Head Custodian, IT Specialist, and Food Service Manager to discuss any proposed changes (increases/decreases, specific purchases) and to clarify the program objectives and plans for the following school year.

The final budget is presented at the May Finance Committee meeting and subsequently to the Governing Board meeting in May.

See Charter School Budget Procedures in addendum

Grant Funding

IDCS receives most of their funding from the State of CT referred to as the enrollment grant. This amount is based on the number of students attending the school and is distributed (from CSDE to IDCS) on a quarterly basis (September, December, March, June). In addition, federal and state grants are awarded on an annual basis including Title I, II, III, IV, National School Breakfast & Lunch, and other periodic grants such as ESSER/ARP Funding. These grants are used to supplement the enrollment grant and used for teacher professional development, enrichment activities for English language learners, software to support language transition, and other items to support literacy, learning loss, safe and healthy school. Many of the grants are requested through eGMS, the state of CT grant management system.

Cash Flow Management

The Director and the Business Manager will monitor the school's cash flow utilizing the cash flow

worksheet maintained by the Accounts Manager.

If necessary, the Business Manager and Director will discuss the need for a transfer from the school's investment account and/or strategize on other options such as a line of credit. The Governing Board must approve use of investment funds prior to any actions.

Debt Assumption

The Governing Board must approve all major debt, such as lines of credit from banks and financial institutions, and major loans including mortgages, and the authorization must be documented in the minutes of the meeting of the Governing Board, as well as a Board resolution. A record is maintained of the assets collateralizing the debt, if any.

III. Accounting Activities and Segregation of Duties

The five-major recurring areas of financial management at IDCS are:

- Cash Receipts & Revenues
- Purchase & Cash Disbursements
- Payroll
- Investments
- Fixed Assets

Each of these is defined by a set of tasks that are segregated across key individuals to maximize efficiency while minimizing the possibility of error or fraud. Under no circumstances will all the tasks of a given accounting activity be completed by a single individual without proper secondary review / approval.

Cash Receipts & Revenues

The Cash Receipts & Revenues Cycle consists of the following steps:

- Open mail
- Process and record
- Deposit

Summary of Check Receipts Process

Process/ Activity	Who	Explanation
Receipt of checks	School	Receptionist opens mails / distributes checks to the Food Service Manager, Extra Curricular Coordinator, and Accounts Manager as appropriate. Checks may also be received by parents at the front desk. These checks are all put into the lockbox at the front desk.
Review of check receipts	School	On a weekly basis, the Food Service Manager or Extra Curricular Coordinator opens the lock box and logs the checks with the Receptionist. Each will sign off indicating their review. The Receptionist will then scan the check for a remote deposit.

Enter in accounting system	Accounts Manager	Receptionist provides bank remote scan support to Accounts Manager for posting to QuickBooks.
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Summary of Cash Receipts Process

Process/ Activity	Who	Explanation
Receipt of cash/submission to the bank	School	Food Service Manager / Extra Curricular Coordinator and Accounts Manager open the lockbox and count cash, record amount on the worksheet. Both sign on the cash summary worksheet; Food Service Manager or Extra Curricular Coordinate prepares bank deposit slips. Accounts Manager deposits cash weekly. If deposits are increased on a particular day, the Accounts Manager will deposit on same day.
Enter in accounting system	Accounts Manager	Accounts Manager reviews the cash worksheet and bank deposit slip then records in QuickBooks.

Summary of Online Receipts Process

Process/ Activity	Who	Explanation
Online system receipts	School	Food Service Manager / Extra Curricular Coordinator prints out a summary of monthly payments from the respective system and provides it to the Director for review. Director reviews and provides to the Accounts Manager for posting.
Enter in accounting system	Accounts Manager	Accounts Manager records in QuickBooks weekly from system summary.

Cash Received Via Special Events/ Activities

The school holds a variety of special events or collects money for student activities during the school year that may involve the receipt of cash and checks. Examples of such events or activities are end-of year trips, class pictures, and Scholastic Book Fairs. Teachers, members of the IDEA, and other staff are responsible for collection of cash and checks related to these types of activities.

Each person responsible for collecting cash and checks (the "collector") receives the cash and checks from the "contributor" and must ALWAYS provide a receipt to the person presenting the cash or check. The collector then places the cash and checks in a sealed envelope, along with a copy of the receipt and records the sale or contribution on a separate sheet. At the close of the collector's shift or at the end of the event, he/she counts the cash and checks, notes the cash totals on the front of the envelope, signs and seals the envelope and delivers it to the Director or designee, who receives the envelope, verifies the cash and check amounts against what the collector has reported, segregates cash and checks, restrictively endorses the checks, and prepares a deposit ticket. If cash or checks cannot

be deposited immediately, they are stored (along with the support documentation) in the school's safe or a secured/locking drawer.

If cash or checks are lost due to the gross negligence (failure to adhere to procedure) of a collector or staff member, the individual responsible may be held liable for the value of the lost cash and any expense related to the cancellation of the lost checks.

See addendum for detailed process documentation.

Acknowledgement of Charitable Contributions when the school conducts fundraising

IDCS is responsible for its own fundraising. In the case of charitable contributions, the school must issue an acknowledgment of receipt of the contribution to the donor. The acknowledgment should include:

- The amount of cash and a description of any other property contributed.
- A statement about whether any goods or services in return for the contribution were provided, and a description and an estimated value of what was provided in return for the contribution.
- A description of any restrictions to the contributions, if applicable.

Purchases & Cash Disbursements

Procurement

All purchases except professional services, utilities, and recurring expenditures supported with a contract should be obtained via a purchase order request. Professional services are monitored via contract management procedures, not the generation of a purchase order.

IDCS will regularly research vendors of products and services and request quotes to ensure best value and avoid conflicts of interest. IDCS adheres to the bidding process described in the section below, "Procurement Process". The vendor and product selection process will consider quality, service, and pricing. Staff are encouraged to report to the Director any vendor or product suggestions.

Tax Exemption

Upon the IRS recognition of the school as a tax-exempt organization under Federal, State, and local laws the school is exempt from sales taxes on goods purchased for its own internal use and services. To take advantage of this exemption the Accounts Manager should ensure that each vendor has a copy of the school's tax-exempt certification and does not charge sales tax. Tax exemption does not apply to out-of-state hotel expenses, airfare, or communication-related taxes such as those on telephone bills. The tax-exempt numbers are:

- CT TAX EXEMPT 009140047000
- Federal ID 06-1479419

IRS W-9 Forms

Some vendors must complete IRS W-9 forms and submit them to the school to be paid. The criteria for determining which vendor must complete a W9 form are as follows:

- If the vendor's invoice states that the vendor is incorporated, (Inc.), then no W-9 form is needed. Exceptions are LLCs, attorneys, landlords and CPA firms. The "incorporated" designation must be on the invoice in the header section. It cannot be just written in the

document.

- If the invoice does not show that the vendor is incorporated, or the vendor is an LLC, an attorney, a landlord or a CPA firm, then a W-9 must be completed by the vendor, and a copy sent with the invoice to the Accounts Manager prior to payment.
- If it is not clear that the vendor is incorporated, have the vendor complete the W-9 form.

The Accounts Manager will audit the vendor files once a year in the accounting system and determine if there are any vendors used in the past that need to submit W-9 forms. These vendors will be contacted and asked to submit W-9 forms.

Procurement Process

Procurements are made using best value contracting which includes assessing the best value considering quality, performance, and price.

Less than \$1,000

Purchases of goods or services less than \$1,000 may be made without regard to any competitive bid or quotation process. Requires sound business reasons.

Competitive Quotation Process (at least \$1,000 but less than \$10,000)

The school will select the maximum value based on a best effort to obtain three written or verbal quotes. Printed advertisements of available products are acceptable evidence of bid price.

Competitive Bidding Process (at least \$10,000)

A formal competitive bidding process will be used and evaluated using a formal evaluation process. This process will be varied depending on the type of items or services being procured, as well as any grantor requirements, and may include Request for Proposals. Bidding documentation will be maintained with the purchase records.

Sole-source contracting may be used in cases where a vendor is the exclusive seller of a product, such as curricular materials or provides a unique service not otherwise available through any other contractor. Additionally, IDCS may purchase items or contract for services where prices have been negotiated by other government entities.

In the case of equipment or other items purchased using grant funding that has specified bidding requirements, schools will follow the grantor's bidding requirements.

Summary of invoicing Process

Process/ Activity	Who	Explanation
Complete purchase request	School	School staff prepare a purchase request for goods, services, training, etc. Purchase request is filled out with all required supporting documentation, coded, and sent to the Director for approval.
Purchase request approval	Director	Director reviews the purchase request, approves, and signs the purchase request based on the approved budget. Purchase request is sent to the Accounts Manager for processing. Requests / approvals may be handled via email.

Processing purchase request into purchase order	Accounts Manager	Accounts Manager reviews purchase requests and supporting documentation for accuracy. A purchase order is created in the accounting software and provided to staff if necessary.
Ordering of approved purchases	School	Purchase order is reviewed for accuracy; Accounts Manager or a staff member (with Director approval) sends the purchase order to the vendor for ordering of items requested.
Receipt of purchase	School	Receptionist / Accounts Manager receives items and compares contents with packing slip/receiving ticket and PO.
Invoice Processing	Accounts Manager	Accounts Manager matches the vendor invoice with packing slip and purchase order and enters into the accounting system.
Discuss cash flow, if necessary	Accounts Manager	On a weekly basis, Accounts Manager prepares the cash analysis spreadsheet and reviews the cash position with the Director. If necessary, a cash transfer worksheet is prepared by the Accounts Manager and approved by the Director.
Check run	Accounts Manager and Director	Accounts Manager runs checks for due invoices in the accounting system. Payments are made in accordance with payment discount availability (ex. 2/10 net 30). Director signs checks under \$5,000; Accounts Manager prepares for mailing with supporting documentation. Checks over \$5,000 require the signature of the Assistant Director.

See addendum for detailed process documentation.

Use of School Credit/Check Cards

The Governing Board will authorize the school to open a credit/check card account and credit limits by Board resolution. School Credit/Check cards will be issued to individuals holding the title of Director or Assistant Director, as per the approval of the Governing Board.

Credit/Check cards will only be used for business purposes and limited to circumstances where a purchase order is not possible. Limited exceptions may include circumstances, which have a tangible benefit on school operations. For example, the purchaser can obtain a lower price through a credit/check card purchase, or an emergency purchase. However, these should be discussed with the Director to determine potential process changes that can minimize or eliminate such purchases.

Cash advances are forbidden. Cardholders should make every effort to ensure that purchases do not include sales tax. Tax-exempt certificates or letters are available from the Accounts Manager. Tax-exempt documentation should also be provided to regular vendors.

Each cardholder will be required to sign a Credit/Check Card Agreement indicating that he/she understands and accepts the terms of use. Individuals who do not adhere to the policies and procedures surrounding credit card usage may have their credit card privileges revoked. Any cardholder who uses a school-issued credit/check card improperly will be held liable for all unapproved and/or unallowable purchases. Fraudulent use of a school- issued credit/check card will result in disciplinary action as indicated in the Credit/Check Card Agreement. Any unapproved and/or un-allowed purchases will result in the individual's loss of authorization to use the credit card.

For Credit/Check cards used by the Director

Credit/Check cards issued to the Director may be used only by the Director, Assistant Director, Facilities Manager or Accounts Manager. Regardless of amount, all purchases through Credit/Check cards issued to the Director must:

- Be authorized by the Director. Acceptable forms of authorization include email approval, a signature on a purchase request, or a check request form.
- Cardholders will provide detailed receipts for every purchase. For meals, each transaction detail should include the names of all persons involved in the purchase, and a brief description of the business purpose. The cardholder will be held personally liable for an expense for which he/she is unable to furnish a detailed receipt or support documentation.

Credit/Check cards- Monthly Payments of invoices, Coding and Review

The Business Manager and the Accounts Manager will have online access to the credit/check card accounts and will be able to download copies of the monthly statements. Monthly, the Director will review the IDCS bank statement to ensure that there is a receipt for each charge, and codes all expenses on a purchase request form. The Accounts Manager will enter the charges into the accounting system. The Board Treasurer will review and approve the credit card statements monthly.

Travel and Employee Business Expense (see Employee Handbook)

There are times when school employees will have to incur expenses on the behalf of the school. In general, reimbursable expenses should be limited to travel expenses. Any other reimbursable expenses should be approved in advance by the Director.

The school will reimburse employees for approved mileage for Home Visits in-town PD, travel to stores for school use. Reimbursement for travel in one's own automobile will be at the current IRS mileage rates. The school will reimburse employees for approved out-of-town travel for professional purposes. Prior written approval by the Director is required for all travel and employee business expenses, and should be received prior to overnight travel, air, or train travel, and for participation in seminars or other business events.

Employees should make every effort to find the lowest reasonable lodging and will be reimbursed up to the federal per diem rates for lodging. In addition to lodging, all allowable travel reimbursements are subject to federal per diem rates. Receipts must be submitted to receive reimbursements for any expenses. Reimbursement for travel in one's own automobile will be at the current IRS mileage rates. Note that this rate includes the cost of gasoline, but does not include tolls or parking, which can be reimbursed separately. Air travel should be by coach-class only at the lowest reasonable rates.

The school does NOT reimburse employees for alcoholic beverages.

Please note that the school is exempt from state and federal tax, and therefore the employee should

strive to have vendors recognize the school's tax-exempt status whenever possible. Employees can obtain a copy of the Tax-Exempt Certificate from the Director or Accounts Manager.

To receive reimbursement, the employee should submit an Employee Expense Report. Employee Expense Reports, including those pertaining to travel expenses, should be completed, and submitted once a month, no later than 10 days after the close of the month when the expense activity has occurred. Expenses older than 30 days of when the expense was incurred will not be reimbursed, except under extraordinary circumstances and with the approval of the Director. The school will not reimburse any expenses incurred in a prior fiscal year. The school's fiscal year is from July 1- to June 30.

All expense reports are reviewed and approved by the Director and processed by the Accounts Manager with reimbursement through regular payroll or through a check. Expense reports submitted by the Director must be approved by the Board Treasurer.

Receipts substantiating reimbursable expenses are required for reimbursement. Receipts should be annotated to indicate the nature of the expense and the names of the employees involved and originals should be attached to the expense submission report.

Petty Cash

The IDCS Board strongly discourages the school from having a petty cash account, due to the difficulties in maintaining and securing such an account. However, if the Director decides one is needed, the school may keep a petty cash fund of up to \$200; however, this is optional only and not a mandatory policy. If the school elects to keep a petty cash fund, it shall be maintained as follows:

The Petty Cash Fund will be maintained by the Director or Assistant Director, who is the Fund Custodian, and reconciled by the Accounts Manager monthly. The Director reviews the reconciliation. The petty cash fund will start with a \$200 MAXIMUM balance funded by a check from the school's checking account. Such checks will be signed by the Board Treasurer.

As petty cash is needed, the employee requiring petty cash requests from the Director. The employee then presents the approved petty cash reimbursement form to the Accounts Manager for cash reimbursement. Petty cash can only be used to reimburse individual expenditures of \$25 or less and only in cases where presenting a company check are untenable due to timing or other logistics.

When the petty cash fund is running low, below \$50, the Assistant Director will add up the receipts in the petty cash box and will request a check payable to him/herself, as custodian, to replenish the fund back to the total amount of \$200. Under no circumstances is the check to be made out to "Cash" or "Petty Cash". The Director will review the replenishment check along with all the related receipts. The check to replenish petty cash plus the monies left in the fund should equal the amount of \$200.

The Accounts Manager will perform a monthly reconciliation of the petty cash account and provide it to the Director for sign off. A copy of all documents must be maintained by the Accounts Manager. The Accounts Manager will enter receipts into the accounting system and code them to the appropriate expense accounts. The verification of the monthly reconciliation must be reviewed and approved by the Board Treasurer prior to the replenishment of petty cash.

Payroll

Summary of Payroll Process

Process/ Activity	Who	Explanation
Prepare payroll packet	Accounts Manager	Accounts Manager gathers timesheets from employees as well as any other manual payroll items. Any stipends and reimbursement worksheets are entered in ADP
Review payroll preview	Accounts Manager / Business Manager	Accounts Manager reviews all payroll items and imports the time clock hours into the payroll module Business Manager reviews the payroll register and signs off. If there are any questions or corrections the process starts again with an updated payroll packet.
Enter in accounting system	Accounts Manager	Accounts Manager enters the payroll into the accounting system.
Distribution of payroll package	Accounts Manager	Accounts Manager confirms that payroll was processed by the deadline and verifies that all direct deposits were posted.

Preparing a Payroll

The following data is required to establish the employee's profile in the payroll system:

- Employee Add/Change Form
- Withholding Status (Federal and State tax forms)
- Direct Deposit Instructions with copies of voided check or letter from bank
- Federal I-9 Form
- Health Insurance Form
- 403(b) Forms

See addendum for detailed process documentation.

Establishing a Personnel File for Each Employee

The Accounts Manager maintains / creates a personnel file for each school employee. Every personnel file, which contains the personal information and performance outcomes of an employee throughout his/her tenure with the school, is kept both secure and confidential within the Business Office. The personnel file contains the following:

- Employee's Resume
- Teaching Certificate (if applicable)
- Employment Application
- Employee Add/Change Form
- Offer Letter/Employment Agreement (and authorized documentation relating to any compensation adjustments)
- Employment Eligibility Form 1-9 signed by employee AND signed by authorized individual

showing that ID was examined. Keeping copies of ID is required.

- Federal Withholding Form W-4
- State/City Withholding Form
- Direct Deposit Form with copy of check or notice from bank
- Copy of Benefits Enrollment/Waiver Form
- CT Teachers Retirement Board (TRB) SSA-1 945 (if applicable)
- Credit Card Usage Agreement (if applicable)
- Certification documentation (if applicable)
- Fingerprint Clearance Confirmation (only required if employee works in school for more than 5 days, which can be non-consecutive days)

Changes to Employee's Payroll Information

Changes to an employee's payroll information are made only upon written confirmation by the Business Manager. The Accounts Manager will enter the updated information into the payroll system. The written notice of change is then filed in the employee's personnel file.

For all eligible employees (over 32 hrs. /week), documentation of the intent to participate in the health insurance plan offered by IDCS is required. In addition, all full-time staff can elect to participate in the 403(b) program.

An employee may amend his/her withholding allowances as needed. Employees are required to file an amended W-4 form within 10 days of an event that decreases the number of withholding allowances. When a W-4 form is received, the Accounts Manager must comply with the withholding instructions within 30 days.

Although not obligated to evaluate an employee's number of exemptions, the school will:

- Report excessive allowances, by sending copies of all W-4 forms claiming more than 10 withholding allowances along with the school's Form 941 to the IRS.
- Report full exemptions to the IRS all claims for full exemptions from withholdings by employees with normal weekly wages of more than \$200.

Because of their importance to both the IRS and to employees, the school retains signed, original W-4 Forms (no copies) for four years after the annual employment tax returns are filed.

Time Cards/Sheets

Hourly (non-exempt positions) employees will be required to clock in and be ready to work at assigned time. It is the employee's responsibility to record time worked during the workweek within the time clock system.

In addition, certain types of pay (e.g., tutor hours) must be recorded on a timesheet. Time sheets must be completed via an online link. Time sheets must be submitted to the Director for signature/approval before it is submitted to the Accounts Manager for processing.

Calculating Gross Pay

The gross pay of exempt employees is calculated by dividing the annual salary by the number of pay periods during the year. The school has 24 pay periods in one year. Exempt employees receive the same gross pay each pay period regardless of the number of hours worked.

Under FLSA guidelines, the school must pay overtime to workers in nonexempt positions who work more than 40 hours during the work week. Overtime must be pre-approved by the Director. No overtime pay is required for employees in exempt positions regardless of the hours worked. Overtime pay represents one and one-half times the amount of regular hourly wages paid, applied to the work week hours worked over 40.

Terminations and Resignation

The Director notifies the Accounts Manager with the appropriate document for any employees that have resigned or been terminated. The Accounts Manager will ensure that such employees are removed from the payroll immediately after their last payment is made. The Director and specific staff also follow any procedures set by IDCS in the Employee Handbook as part of the "Exit" process.

Role of the Payroll Department

The payroll department completes the following:

- Calculation and electronic/manual deposit of all garnishments, contributions, and review of federal/ state taxes (filed by payroll provider)
- Monitoring that all quarterly payroll tax returns have been filed by the payroll provided
- Review of the annual Form W-3 and supporting W-2 statements.

Salary Advances

IDCS does not provide any advances of salary / other payments (e.g., insurance buyout, H.S.A., cash) to employees.

Closing the Books and Reporting

Bank Account Review and Reconciliation

On a monthly basis, each bank account will be reviewed and reconciled by the 10th of the following month. The Accounts Manager is responsible for reconciling the account and providing the reconciliation reports to the Director. On a monthly basis, the reports will be reviewed and approved by the Board Treasurer.

Monthly Accounting Close

The school will complete its monthly accounting close by the 10th of the month, for the previous month. On this date, all bank reconciliations are completed, and appropriate month-end adjustments are recorded. The budget vs actual report is generated and reviewed for any coding discrepancies.

The Business Manager presents to the Finance Committee at their monthly meeting and the Finance Committee Chair presents to the Governing Board monthly.

Year End Close

At the end of the fiscal year, the Business Manager works with the Accounts Manager to close out the accounting records. Based on the review of the detailed accounting records, several journal entries are posted to the accounting system for prepaid expenses, accounts receivable, accounts payable, compensated absences, and fixed assets. All of the journal entries are based on supporting spreadsheets which are provided to the auditors for testing.

Once the journal entries are posted, the Business Manager prepares the EFS (Education Financial System) which is a report which details all the expenditures of the school based on the funding source used to expend the funds, categorization of general vs special education expenses, and a breakout based on object code (e.g., 100 series = salaries). This report is due annually by September 1st and filed online with the CT Department of Education website. The Director must certify the report prior to final submission. During the annual audit, the EFS will be subject to agreed upon procedures. If there are any adjustments during the annual audit, these may need to be reflected in the EFS.

IV. General Policies

Investments

The Governing Board will annually review / revise investment policy for the school providing general guidelines regarding the type of investments deemed appropriate and the objectives of each investment. See addendum for further detail.

The Monthly Investment Statement is distributed to the Finance Committee and Governing Board monthly for review. Only IDCS's Director and Assistant Director have access to the investment account online portal.

Donated Securities

The Governing Board has determined that all donated securities should be sold as soon as reasonably possible with the cash from the sale transferred to the school's savings account.

Investment Purchases & Sales

Investment purchases are made by check or bank transfer after a determination has been made that the purchase transaction is in accordance with agency policy.

Proceeds from the sale of investments are received either by check or via bank transfer. A copy of the receipt or deposit ticket is included in the investment file.

Fixed Assets

Fixed Assets are the non-liquid assets that are required for the school's day-to-day operations. They include facilities, equipment, computer software, furniture and fixtures, and real property. As a general guideline, a fixed asset is a non-consumable item whose purchase price is equal to or greater than \$1,000. Each asset will fall into one of the following broad categories:

- Land
- Buildings and facilities
- Furniture, fixtures, and office equipment
- Leasehold improvements
- Construction in progress
- Automobiles and transportation equipment
- Equipment leased under terms that meet criteria for capital leases

Asset Inventory

All assets are identified, tagged (when appropriate) and entered the detailed fixed asset ledger (Excel). The ledger should contain the following data:

- Name and description
- Serial number, model number, or other identification
- Vendor name, acquisition date and cost
- Location and condition of equipment
- Ultimate disposition data, including date of disposal

On an annual basis, the school will perform a physical inventory of all its fixed assets and the books and records are reconciled to the results of the physical inventory. Discrepancies are resolved by the Director in conjunction with the Accounts Manager. Adjustments to the school's records can be made

only with the authorization of the Director with subsequent approval by the Finance Committee.

Asset Depreciation

The depreciation schedule for each asset is based on the expected useful life of the asset.

- Depreciable assets are carried at the original net acquisition cost.
- Non-depreciable assets (e.g., land) are carried at the original net cost.

The Business Manager is responsible for determining the method of depreciation to be used for each category of capital assets. The justification for the method selected will be documented. Accelerated methods may be used in situations where an asset's physical usefulness or value declines quickly in the earlier years. Fully depreciated assets will remain on the school's records with the related accumulated depreciation if the asset/property is still in use.

Disposal of fixed Assets

Control over the disposition of property is maintained not only to preserve the accuracy of the records but also to ensure that assets are safeguarded, improper disposal is prevented, and the best possible terms are received for disposal.

When the disposal of an asset is being contemplated, the Business Manager and Director should include it as an agenda item for the Board Treasurer to approve along with the supporting documentation.

At the time the property is retired, the cost is removed from the appropriate asset account. The related accumulated depreciation, including depreciation to date of disposal, is removed from the allowance for depreciation account; and the profit or loss, adjusted for the cost of sales price, if sold, net of cost of removal is recorded as an income (gain) or expense (loss) item.

When the disposal is via a trade-in of a similar asset, the acquired asset is recorded at the book value of the trade-in asset plus any additional cash paid. In no instance should such cost exceed the fair market value for the new asset.

Tracking Restricted Funding

The bulk of the funding that the school receives is government funding, some of it is unrestricted and some of it is restricted for program areas or expenditures.

The school's accounting system allows the Business Manager to allocate restricted funds to allowable expenses. Using the approved budget submitted to the granting agency as the basis for attributing expenses to revenues, the Business Manager will be responsible for tracking and reporting out the use of restricted revenues, as the grant guidelines require.

Most government grant contracts operate on a cost reimbursement basis. In this method, the school must have incurred the expenses before it can request reimbursement from the funding source. In preparing the report submitted to the funding source, the Business Manager is responsible for the reconciliation of the books and records for the grant and ensures that only incurred costs are included in the grant claims submitted to the funding source.

Certain government funders, even when not including a federal pass-through, will require that school follow the federal costing principles. To ensure compliance with the funder's requirements, the Director is responsible for reviewing each grant/contract prior to final acceptance by the school and will ensure ultimate compliance therewith.

Non-Cash Gift Acceptance

Acceptance

Proposed donations of goods and services (non-cash donations) will be analyzed for usability prior to acceptance. Any gift presented to IDCS must be accompanied by a letter from the donor identifying the subject and purpose of the gift and any restrictions that may apply. If the goods or services cannot be effectively utilized by IDCS, they will be rejected, donated to another not-for-profit charity, or otherwise discarded. These items will not be valued or recorded.

To be accepted, a gift must be used for the educational benefit of students and satisfy the following criteria:

- Have a purpose consistent with the purposes of the charter school.
- Will not begin a program that IDCS would be unwilling to take over when the gift or grant funds are exhausted.
- Would not bring unanticipated costs to IDCS.
- Will place no restrictions on the school program.
- Will be suitable for use in meeting the instructional needs of the school.
- Will not be inappropriate or harmful to the best educational interests of students as determined by the administration.
- Will not imply endorsement of any business or product.
- Will not be in conflict with any provisions of the school code or public law.

Valuation

Guidance on recognizing and substantiating in-kind contributions can be found in IRS Publication 1771. Additional guidance on determining the value of donated property can be found in IRS Publication 561. Both publications are online at www.irs.gov.

Recording

Non-cash donations provided to IDCS, which have a qualifying value under the above criteria, are recorded as contribution revenue.

Stock Donations

Donated stock is sold as soon as possible from the date of receipt in accordance with the investment policy. The contribution income is valued at the sale price.

The Business Manager will record the contribution, at sale price, to the general ledger. Any realized gain or loss on sale is recorded on the day of sale of the stock.

Acknowledging and Recognizing Non-Cash Gifts

Receipts are not issued for non-cash contributions. IDCS will formally acknowledge non-cash gifts in a letter containing a description of the donated item, although the actual fair market value will not be stated.

Write-off of Receivables

Three months before the end of the fiscal year, the Business Manager will review all receivables older than 90 days for potential collectability issues. These will be reported to the Director and subsequently to the Finance Committee / Board for final determination of any write-downs or write-offs.

Outstanding Checks

IDCS will make a concerted effort twice a year to resolve all outstanding checks which are outstanding for six months. After six months, all checks will be voided.

A letter will be sent to the vendor or payee asking them which action should be taken. Options include re-issuing the check, not re-issuing the check, etc.

If after one-year checks are still outstanding, they will be moved into a holding account. Checks meeting the time limit for unclaimed property will be submitted to the appropriate state agency following proper procedures.

Board Designated Reserve

The Governing Board will enact a "Board Designated Reserve" policy in which unrestricted net assets from the prior fiscal year's audit would be set aside to be used only with the approval of the Board.

The reserve is calculated by taking the sum of the prior year's current net assets (Cash and Cash Equivalents, Grants and Other Receivables, and Prepaid Expenses and Other Net Assets), subtracting Liabilities (Accounts Payable and Accrued Expenses, Accrued Salary, and other Payroll Related Expenses, and Due to Other Entity) and subtracting any restricted assets or cash or grants receivable which are earmarked for specific uses such as capital projects.

The Board will establish the following guidelines for the appropriate use of reserves:

- No use of reserves would be allowed until sufficient reserves exist to cover 3 months of the current fiscal year's operating cost, except in the case of a financial emergency.
- Once sufficient reserves exist, the board could approve the use of reserves for costs such as the following:
 - Start-up costs for future growth needs (e.g., launching of a high school in a future year)
 - Facility capital needs
 - Emergency funds in case of an unexpected financial crisis
 - One-time projects which have future potential (e.g., a pilot of a new curriculum)

Similarly, the following guidelines were established on when not to use reserves:

- Paying for normal operating costs that are over the board approved budget
- One-time projects that have no future potential (e.g., a special field trip)

Discretionary Spending Policy

In the case where a school wishes to expend funds exceeding \$10,000 on any type of expenditure that has not already been approved as part of the annual budget for the school, the Finance Committee / Board will be notified and their approval for such expenditure obtained prior to the expenditure being made.

Annual Audit

The school will undergo an annual independent audit, which is required by CSDE. The Governing Board will engage an audit firm. The audit will be performed shortly following the close of the school's fiscal year-end and will be managed by the Director and Business Manager.

Several months prior to the fiscal year-end, IDCS, Business Manager along with supporting staff will conduct an in-depth, internal assessment of the school's records and files to ensure that the school is prepared for the annual audit.

At the conclusion of the audit, the audit firm will present the draft report to the Finance Committee / Governing Board for review and discussion. In addition, any audit recommendations or findings will be discussed along with IDCS's remediation plan. The status of the remediation plan will be included as an agenda item at least quarterly for discussion.

Use of School Facilities or Property for Personal or Non-School Business

All staff are prohibited from using school facilities or property for personal or non-- school business.

Record Retention

The school's financial records will be maintained for the periods sufficient to satisfy IRS regulations, federal grant requirements, State of Connecticut Library records retention policies, OMB A133 audit requirements, if applicable, and other legal requirements. Record retention requirements will be reviewed annually with legal counsel and independent auditors to determine any necessary changes.

Type of Document	Minimum Best Practice Requirement
Accounts receivable & payable ledgers & schedules	7 years
Affirmative Action Plan* - (EO 11246, Vietnam Era Veterans Readjustment Act and the Rehabilitation Act of 1973)	Updated annually then 1 year after expiration of plan
Articles of Incorporation, charter, bylaws, minutes, and other incorporation records	Permanently
Audit reports, Financial Statements (year-end): general/private ledgers, trial balance, journals	Permanently
Bank Reconciliation	3 years
Bank statements, deposit records, electronic fund transfer documents, & canceled checks	3 years
Chart of accounts	Permanently
Checks (for important payments & purchases)	Permanently
Contracts, mortgages, notes, and leases (expired)	7 years
Contracts (still in effect)	Permanently
Correspondence (general)	3 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Deeds, mortgages, and bills of sale	Permanently
Depreciation schedules	Permanently
Donations	7 years
EEOC reports	Permanently
Employee demographic info & compensation records* (Davis-Bacon Act, Service Contract Act & Walsh-Healy Public Contracts Act)	3 years
Employment applications* (depending on the# of employees, employers must retain applications & other personnel records relating to hires, rehires, tests, promotions, transfers, demotions, selection for training, layoff, recall, termination, or discharge) (Civil Rights Act of 1964, Title VII, ADA, ADEA)	3 years from making the record or taking the personnel action

Expense Analysis/expense distribution schedules	7 years
Garnishments	7 years
Grants (un-funded)	1 year
Grants (funded)	7 years after closure

l-9's*	3 years after date of hire or 1 year after termination
Insurance Policies (expired)	3 years
Insurance records, current accident reports, claims. policies, etc.	Permanently
Internal audit reports	3 years
Invoices (to customers, from vendors)	7 years
Inventory records	7 years
Loan documents and notes	Permanently
OSHA logs* (Records related to medical exams - 30 years after termination)	5 years
Patents and related papers	Permanently
Payroll records & summaries including records related to employee's leave* (Equal Pay Act, FLSA)	7 years
Personnel files (terminated employees) (Title VII, ADA, ADEA)	7 years after termination
Polygraph test results and records* {Employee Polygraph Protection Act)	3 years
Purchase orders	7 years
Retirement and pension records including Summary Plan Descriptions* (ERISA)	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements* (FICA, FUTA, Federal Income)	7 years
Workers' compensation documentation	10 years after 1st closure

V. Addendums

General Revenue Processing

Name of Process:	General Revenue Processing		
Process Owner:	Ellen Retelle , Debra Allard, Joanne Tosses		
Created By:	Joanne Lund	Last Updated By:	Joanne Tosses
Date Created:	1/27/21	Last Revision Date:	10/15/2021
Process Purpose:	To document the procedures for IDCS cash / receipts.		
Process Scope/Timing:	IDCS receives cash / checks from multiple sources to support the operating budget.		
Process Input:	<p>D = Director (Ellen Retelle) AM = Accounts Manager (Joanne Tosses) EA = Executive Assistant (Rachel Stahl) R = Receptionist (Cathy Badorek) T/P= Teachers / Paraprofessionals QB = QuickBooks (financial accounting system)</p> <p>Ellen, Debra, and Joanne have access to the safe combination which is maintained in the business office. (3rd floor).</p>		
Process Detail:	<p>Miscellaneous Cash Receipts (i.e., parent donations, fundraisers, etc.) month Mail</p> <ul style="list-style-type: none"> • R opens mail and prepares paper similar to the invoice and gives it to D. • D will approve for deposit, R will remote scan to bank, • R will provide AM a summary of remote deposit (checks). <p>In House</p> <ul style="list-style-type: none"> • T/P will provide counted funds with supporting documentation. (Date, purpose, amount, <i>cash-checks</i>, two signatures, and totals) • D signs off on amounts and sends them to AM to deposit in the bank. • AM returns bank receipt to D to confirm deposit and sign off • AM posts deposit in QB <p>Grant Direct deposit to checking</p>		

Extra-Curricular Revenue Processing

Name of Process:	Extra-Curricular Revenue Processing		
Process Owner:	Monique Kercado (Extra Curricular Coordinator)		
Created By:	Joanne Lund	Last Updated By:	Joanne Tosses
Date Created:	1/27/21	Last Revision Date:	10/15/2021
Process Purpose:	To ensure that all extra-curricular receipts are processed timely and accurately.		
Process Scope/Timing:	IDCS provides extended day hours, summer camp, and sport programs to all students. The Extra Curricular Coordinator (ECC) oversees these programs including receipt of payments, monitoring of outstanding balances, maintaining the software (Sandbox) for online payments, and staffing of the programs.		
Process Input:	<p>ECC = Extra Curricular Coordinator (Monique Kercado) D = Director (Ellen Retelle) AM = Accounts Manager (Joanne Tosses) EA = Executive Assistant (Rachel Stahl) R = Receptionist (Cathy Badorek) QB = QuickBooks (financial accounting system) Sandbox= online software for student after school payments</p> <p>Ellen, Debra, and Joanne have access to the safe combination which is maintained in the business office (3rd floor)</p>		
Process Detail:	<p>Lockbox Receipts</p> <ul style="list-style-type: none"> • Parents send cash/ check in an envelope (program, amount, name of student) and insert payment into the lockbox in the main entrance. • Daily (as necessary), ECC / AM / R open the cash box (2 members required). While counting the cash / checks, the ECC posts the payments to the Extra-Curricular worksheet. • ECC prints the summary and ECC / AM / R 2 signature required to sign off to confirm the cash / check totals. ECC prepares deposit slips. • ECC gives the cash to AM for deposit and checks to R for remote deposit. • All cash / checks are locked in the business office safe (3rd floor) until deposit is made. • AM goes to the bank to deposit cash on Fridays and provides ECC deposit slips to confirm and sign. • AM compares the deposit slip with the bank receipt and then posts to QB. <p>Sandbox (after school activities)</p> <ul style="list-style-type: none"> • ECC prints out the summary of monthly payments and provides it to the D for review. • AM post Sandbox online deposits into (QB) weekly • AM compares summary from Sandbox to amounts deposited to the bank (during reconciliation the comparison is done). 		

	<p>Extra-Curricular Payments Received via mail (Daily)</p> <ul style="list-style-type: none"> • All checks received at IDCS for extra-curricular programs are given to ECC (if template is not included, ECC will complete). • ECC posts the payments to the Extra Curricular spreadsheet and Sandbox and provides it to D. • D reviews and authorizes R to scan checks for remote deposit. • R completes remote deposits and provides a summary from bank to AM for recording in QB. • On a monthly basis, AM compares summary from Sandbox to amounts deposited to the bank (during reconciliation the comparison is done).
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Food Revenue Processing

Name of Process:	Food Service Revenue Processing		
Process Owner:	Ashley Pagan		
Created By:	Joanne Lund	Last Updated By:	Joanne Tosses
Date Created:	1/27/21	Last Revision Date:	10/15/21
Process Purpose:	To ensure that all food service receipts are processed timely and accurately.		
Process Scope/Timing:	<p>IDCS provides breakfast, lunch, and snacks to all students and staff. The Food Service Coordinator (FSC) oversees the program including management of the free/reduced lunches, ordering food, maintaining the software (Titan) from online payments, and overseeing the payments received at the school for meals.</p> <p>Free and reduced lunch reimbursement is covered on a separate document.</p>		
Process Input:	<p>FSC = Food Service Coordinator (Ashley Pagan) D = Director (Ellen Retelle) AM = Accounts Manager (Joanne Tosses) EA = Executive Assistant (Rachel Stahl) R = Receptionist (Cathy Badorek) QB = QuickBooks (financial accounting system) Titan = online software for parent / student lunch payments and tracks the free and reduced meals served. Cash only for water / snacks / ice cream.</p> <p>Ellen, Debra, and Joanne have access to the safe combination which is maintained in the business office. (3rd floor).</p>		
Process Detail:	<p>Titan Receipts</p> <ul style="list-style-type: none"> Staff/Parent creates an account in Titan; processes payment from credit card or ACH (direct debit from checking account). Titan software collect information of all students (free, reduced lunches) A separate list is maintained of all staff. As meals are requested/provided to students/staff, FSC checks off the meal on the appropriate day; data is entered into Titan. FSC prints a monthly report which identifies the free and reduced meal count for EA to calculate the edit check/state reimbursement. EA emails AM to submit to SNP-online AM print the report of the online payments and reviews with SFC. AM print Titan online payment reconciliation report to post in QB monthly. <p>Water / Snacks / Ice Cream (cash)</p> <ul style="list-style-type: none"> Food service staff collect cash from students (and staff); cash is held in an envelope or the register until the end of the day. FSC tracks all cash received by the item sold on a spreadsheet then transfers the sales to the inventory spreadsheet. 		

	<ul style="list-style-type: none"> • At the end of the day, all cash is locked up in the safe in the business offices. (3rd floor) • Each Friday afternoon, FSC and AM count the cash from the weekly sales and compare it to the spreadsheet. FSC and AM sign the spreadsheet and prepare the deposit slip. • The spreadsheet / cash / deposit slip is forwarded to D for review. • After approval, the deposit is forwarded to the R for deposit on Monday (cash is stored in the business office safe prior to deposit) and the supporting documentation is forwarded to AM for QB input. • AM / EA will deposit cash and provide the receipt to the FSC to review and sign for recording to QB.
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Purchasing/AR/AP Process Documentation

Name of Process:	Purchasing / AR / AP Process Documentation		
Process Owner:	Ellen Retelle (Director), Joanne Tosses (Accounts manager), Ashley Pagan (Food Service Manager) Parker Cronin (Head Custodian)		
Created By:	Joanne Lund	Last Updated By:	Joanne Tosses
Date Created:	1/28/21	Last Revision Date:	10/15/2021
Process Purpose:	Documentation of the purchasing procedures to ensure all orders begin with a purchase order, all goods / services are confirmed received, approval and account coding prior to payment.		
Process Scope/Timing:	A separate process and template exist for the following: <ul style="list-style-type: none"> • Food Service • Facilities • All other staff 		
Process Input:	<ul style="list-style-type: none"> • All purchases are approved by the Director prior to ordering by AM • Director signs all checks (Assistant Director authorized to sign in director's absence) • A separate policy exists to support the competitive bidding requirements <p>Credit cards exist at IDCS as follows:</p> <ul style="list-style-type: none"> • Home Depot – AM and HC • American Express – D and AM • Lowes – one card maintained in the Business Office) 		
Process Detail:	<p>Instructional (e.g., Amazon, School Specialty)</p> <ul style="list-style-type: none"> • Staff sends purchase request to Director via email • D approved the purchase request and sent it to AM for processing. • AM creates P.O. • D signs/approves P.O. via email • AM order items • AM keeps copies of P.O. and confirmation • Receiving- For small and bulk deliveries (Amazon, School Specialty, Staples Advantage, W.B Mason, Walmart) ...R notifies AM and or HC items delivered. • AM / HC / R receives the order / checks order against original order / P.O. to confirm all items received and signs off. • Receiver provides a copy of the packing slip to AM. • Payment - Invoices - receipts • AM collects P.O., packing slips, and prepare payment • AM creates, prints checks in the accounting system. (QB) • D reviews and signs the checks • AM mails checks • AM files payment record and documentation <p>Facilities (e.g., Amazon, Swish, Grainger, Home Depot)</p> <ul style="list-style-type: none"> • HC sends purchase request to Director via email 		

	<ul style="list-style-type: none"> • HC requests PO from AM to prepare order online (need to complete a summary form to describe the order); HC completes order • Director approves based on receipt of the email • D approves the purchase request and sends it to AM for processing. • AM creates P.O. and D signs P.O. • Small purchases (Amazon, Home Depot, Walmart...) AM order items. • Large purchases (Swish, Home Depot...) AM sends P.O. # to HC to order items. Order is automatically submitted • HC sends confirmation notification of purchase to AM to post into the accounting system. (QB) <p>Receiving-</p> <ul style="list-style-type: none"> • For all small and bulk deliveries (Swish, Home Depot, Grainger) same as instructional but R calls HC • Bulk Purchases sends confirmation to HC and AM. • AM / HC / R receives the order / checks order against original order / P.O. to confirm all items received and signs off. • Receiver provides a copy of the packing slip to AM. <p>Payment - Invoices - receipts</p> <ul style="list-style-type: none"> • AM collects P.O., packing slips, and prepare payment • AM creates, prints checks in the accounting system. (QB) • D reviews and signs the checks • AM mails checks • AM files payment record and documentation <p>Food Service - weekly food orders - Thurston, Sysco, Wade</p> <ul style="list-style-type: none"> • FS sends purchase request to Director via email (small orders) • D approves the purchase request and sends it to AM for processing. • FS requests P.O. from AM via email • AM creates P.O. and D signs P.O. • Small purchases (Amazon, Walmart...) AM order items. • Large purchases (Thurston, Sysco, Wades...) FS request P.O. #.AM sends P.O. # to FS to order items. Order is automatically submitted • FS sends confirmation of purchase to AM to post into the accounting system. (QB) <p>Receiving</p> <ul style="list-style-type: none"> • For small R calls Am/ FS. For bulk deliveries, the same as instructional but R calls FS. • For bulk purchases (Thurston, Sysco, Wades) ...For bulk deliveries the same as instructional but R calls FS. • Bulk Purchases sends confirmation to FS and AM. • Food service staff checks order against original order to confirm all items received; signs off, provides copy to AM <p>Payment - Invoices - receipts</p> <ul style="list-style-type: none"> • AM collects P.O., packing slips, and prepare payment • AM creates, prints checks in the accounting system. (QB) • D reviews and signs the checks
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	<ul style="list-style-type: none">• AM mails checks• AM files payment record and documentation
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Payroll

Name of Process:	Payroll		
Process Owner:	Joanne Tosses, Joanne Lund		
Created By:	Joanne Lund	Last Updated By:	Joanne Tosses
Date Created:	3/10/21	Last Revision Date:	3/24/22
Process Purpose:	To ensure that the bi-weekly payroll is completed accurately and timely.		
Process Scope/Timing:	Bi-weekly Certified staff - 27 pays with balloon at 21 pays Noncert - 21 pays for 10-month employees, 26 pays for 12-month employees custodian, accounts manager = 12 month non cert receptionist, exec. assistant = 11 months non cert		
Process Input:	<p>ADP time clock portal is web based on the computer near the front lobby or on mobile phones if in the building.</p> <p>ADP is a web-based application - link to the time & attendance portal is: https://time.adp.com Link to payroll is: https://online.adp.com/signin</p> <p>Other than payroll = Stipend - team mentor or reading team papers (EE will complete form, JT will enter to ADP) Reimbursement - same as stipend and will attach itemized receipt with form</p> <p>All time off requests are submitted by employees through ADP for approval. An email is sent to D and AM requesting time off. D approves (or denies) requests, adds R's email, time, and attendance (T&A) automatically returns EE an email with confirmation approved/ denied request. R receives an email form from T&A and enters in the detailed google calendar. D=Director BM=Business Manager AM=Accounts Manager R=Receptionist EE=Employee</p>		
Process Detail:	New Hires <ul style="list-style-type: none"> IDCS advertises, REAP, Local, Indeed, website. D interviews, reviews applications, references, and certifications. D determines hire date, start date, salary. AM meets with new hires and reviews all documentation forms needed before the start date. (w-4, federal, state, driver's license, SS card, I-9, DCF, fingerprints, direct deposit, payroll schedule, school year calendar, employee handbook insurance, and retirement forms. <i>(if eligible)</i>) Certified staff: plus teachers' contract manual, CEA dues, and TRB information. 		

- TRB transmittal software; enter employee information to obtain monthly contribution for retirement and health insurance.
- AM enters all documentation information in the payroll system (PP).
- EE will receive an email when information is processed to register into their account. (Link must be reset if registration is not completed within 48 hours)
- AM will send EE an email with their Badge ID and how-to-direction to log into the time clock system (T & A)
- "C:\Users\JoanneT.DOMAIN\Documents\Payroll Procedures\Employee Guide - Start and End Work - ADP MyADP and Time & Attendance.pdf"

Timeclock (ADP)

- AM enters all stipends and reimbursement worksheets into ADP. (Reimbursements are non-taxed but still enter in ADP) Friday; review for mis-punches, confirm in PP that all vacation/ sick/ personal time is properly coded (in time and attendance clock portal) cross reference with detailed google calendar.
- Review the payroll calendar of dates (to be developed) to verify whether any deductions need to be modified.
- AM Confirm that the payroll week in ADP has been adjusted for correct dates
- Copy and import to the payroll portal to begin the new pay week; verify that the totals from timeclock match the payroll. This is an import that reflects hours and accruals for time off.
- Review exceptions with inaccurate codes or time that isn't imported properly
- Print out payroll preview and compare with copy of the timeclock summary, review for any errors
- Provide hard copy reports to BM for review and signature (need to provide the prior payroll journal to BM for comparison). Additionally, AM and BM will review the payroll calendar to adjust for variances or expectations on how it's different.
- BM reviews and verifies and approves payroll.
- AM 'submits' payroll in ADP; file all by week - must be done by Wednesday 5pm
- ADP will send an email confirmation with final journals, AM prints payroll detail, earnings by department, payroll liability, and garnishment payment services), and posts it to excel worksheet.....
- Once payroll is confirmed, all amounts supporting the EE direct deposits, taxes, and the monthly PP fee are automatically debited from the IDCS checking account.

Month End (AM required to make payments at month end for 403(b), garnishments).


- AM prints monthly to date report (ADP)
- AM to provide report names and details of how payments are processed.
- ADP reports are used to determine the amounts, AM prepare checks for the appropriate payroll vendor (i.e., Templeton, MetLife, *retirement 403-b*, garnish wages).
- D to review payments prior to mailing for approval/account coding.

TRB Month End Processing (due by the 6th of the month)

- Launch TRB transmittal software and follow process documentation called “TRb Transmittal”
- AM initiate ACH payment in Dime Bank
- D must approve ACH payment in Dime bank to process
- <https://drive.google.com/file/d/1mP1frmu23TI16opWiTEPnTFQRixXokE/view?usp=sharing>

Steps to Transfer Files and Payment to teacher Retirement Board (TRB)

There are 3 major steps: preparing the form; uploading the form; and sending payment by ACH

STEPS	Preparing the form
1	Log onto Account Manager’s computer. IT specialist can help with this to either to log onto the computer or to bring up my desktop on another computer
2	<p>Click on TRB Transmittal Icon-  (small box appear with Employer ID 281)</p> <p>TRB Transmittal Software V3</p> <p>Welcome to TRB Transmittal Software V3. Please select an employer ID from the list or enter a new one.</p> <p>Employer ID : <input type="text" value="281"/></p> <p>Buttons: Exit, Help, Open</p> <p>already filled in</p>
3	Click Open – the name of the previous month will appear in box
4	Click NEW
5	Click YES – The new month will appear in the box NOTE location of file in the Transmittal File Name Box- this is important to find the file later for transmittal C:\TRB Transmittal Software V3\Data\20210900.281
6	Click on Print – choose transaction information – Print out report- if you are using AM computer you will need to hit green button to get it to print- The error light will be flashing, and this will override it
7	Close out program.
Transfer file to STATE (TRB)	
1	Look the Transmittal file name (ex: C:\TRB Transmittal Software V3\Data\20210900.281) “TRB File Transfer” and click on it (https://sft.ct.gov/) this is the URL
2	USER ID: CTBOE, Password- Tr7n56%5
3	A new screen appears, WAIT , until you see a list of files
4	Click on UPLOAD
5	Browse for the file created earlier – on AM’s computer is located @ C:\TRBTransmittal Software V3, then click on DATA and choose the file, such as 20201200 for December 2020
6	File will upload automatically

H.S.A./Buyouts

- H.S.A. Employer payments for high deductible insurance are made in August and December.
- Insurance buyouts (waiver of insurance) are made in December and June (see employee handbook for employees who are eligible to receive the buyout).
- Both above amounts are based on the Teacher Contract (2021-24). Typically, the non-certified staff follow the same HSA and buyout

	<p>practices. The amounts may differ if an employee has not worked the August to December or January to June. These amounts would be prorated.</p> <p>Posting to QuickBooks</p> <ul style="list-style-type: none"> • Once all payrolls are finalized, AM prints (payroll detail) and transfers the amounts into a manual spreadsheet which separates for ease of posting to QB. • NOTE - this step is in the process of being updated to eliminate the manual Excel spreadsheet. • Future state - AM will print the new report created by PP and post directly to QB.
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A more human resource.®

Time & Attendance Support Center



Payroll Processing

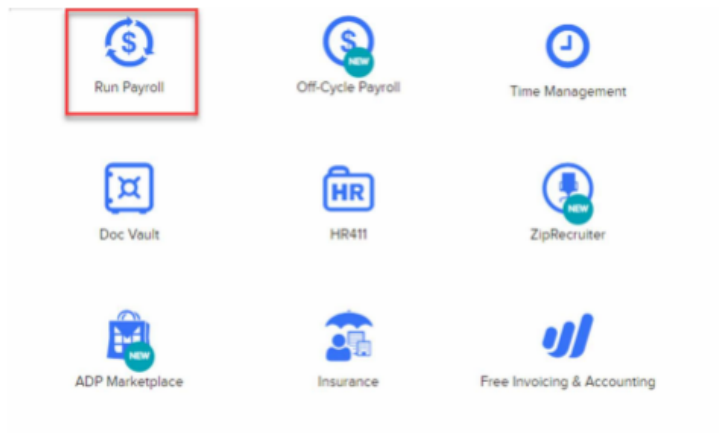


Processing Payroll with RUN



Process Payroll with RUN Powered by ADP®

1. On the Payroll Home page, click the Run Payroll icon



2. On the Run Payroll page, in the Timecards section, click Resolve Exceptions.

Biweekly Pay Frequency
 To continue processing your payroll, first resolve the timecard exceptions.

Pay Period
 Oct 10, 2020 to Oct 23, 2020

Check Date
 Oct 30, 2020

Timecards
 2 timecard exception(s) to resolve

Resume Payroll

Resolve Exceptions

3. Resolve the timecard exceptions as needed and then click Save.

Close

Timecards with Exceptions

Employee Name: Racheal Tartaglia
 Contact: Not Available
 Biweekly Pay Period: 10/24/2020 - 11/06/2020

Exception Summary
1 Employees with exceptions

Timecard		Supplemental Pay Codes							
Tue	10/03	-	0.00	ADMIN	0.00	0.00	0.00	0.00	
Schedule:		08:00 AM - 05:00 PM	8.00	ADMIN	8.00				
Wed	10/04	-	0.00	ADMIN	0.00	0.00	0.00	0.00	
Schedule:		08:00 AM - 05:00 PM	8.00	ADMIN	8.00				
Thu	10/05	-	0.00	ADMIN		0.00	0.00	0.00	
Schedule:		08:00 AM - 05:00 PM	8.00	ADMIN					
W05	10/05	06:30 PM - 06:23 PM	0.08	ADMIN		0.08	0.00	0.00	
W05	10/05	06:23 PM - 02:38 PM	0.00	CRDO	0.08	0.00	0.00	0.00	
W06	10/06	02:38 PM - 05:00 PM	0.00	ADMIN	8.00	0.00	0.00	0.00	
Schedule:		08:00 AM - 05:00 PM	8.00	ADMIN	8.00				
WEEK 3 TOTALS					0.08	0.00	0.00	0.00	

Pay Period (15.27) Week 1 (0.00) Week 2 (8.18) Week 3 (0.08)

Solve

Cancel

4. Click the right arrow to move to the next employee with timecard exceptions.

Timecards with Exceptions

Employee Name: Racheal Tartaglia
 Contact: Not Available
 Biweekly Pay Period: 10/24/2020 - 11/06/2020

Exception Summary
1 Employees with exceptions

Timecard		Supplemental Pay Codes							
<	APPROVE	WEEK 1	IN - OUT	PAY CODE	HOURS	DEPARTMENT	DAILY TO		
		Sat 10/24	-		0.00	ADMIN			
		Sun 10/25	-		0.00	ADMIN			
		Mon 10/26	-		0.00	ADMIN			
Schedule:		09:01 AM - 05:00 PM			7.98	ADMIN			
WEEK 1 TOTALS									
<	APPROVE	WEEK 2	IN - OUT	PAY CODE	HOURS	DEPARTMENT	DAILY TO		
		Tue 10/27	08:49 AM - 05:00 PM		9.18	ADMIN			
Schedule:		09:00 AM - 05:00 PM			8.00	ADMIN			
		Wed 10/28	08:50 AM - 05:00 PM		9.00	ADMIN			
Schedule:		09:00 AM - 05:00 PM			8.00	ADMIN			
WEEK 2 TOTALS									

Pay Period (31.02) Week 1 (0.00) Week 2 (18.18) Week 3 (12.83)

Solve

Cancel

Run Payroll
page.

Timecards with Exceptions

Employee Name: Support UserEMP Contact: Not Available Biweekly Pay Period: 10/24/2020 - 11/06/2020

Exception Summary
All caught up!
You do not have any timecards with exceptions.

Timecard Supplemental Pay Codes Approve Timecard

		WEEK 1 TOTALS				WEEK 2 TOTALS			
APPROVE	WEEK 2	IN - OUT	PAY CODE	HOURS	DEPARTMENT	DAILY TOTALS	REGULAR	OVERTIME	TOTAL
	Sat 10/31	-		0.00	1000	0.00	0.00	0.00	0.00
	Sun 11/01	09:00 AM - 05:00 PM		8.00	1000	8.00	0.00	0.00	8.00
	Mon 11/02	-		0.00	1000	0.00	0.00	0.00	0.00
	Tue 11/03	-		0.00	1000	0.00	0.00	0.00	0.00
	Wed 11/04	-		0.00	1000	0.00	0.00	0.00	0.00
	Thu 11/05	-		0.00	1000	0.00	0.00	0.00	0.00
	Fri 11/06	-		0.00	1000	0.00	0.00	0.00	0.00
				WEEK 2 TOTALS		8.00	0.00	0.00	8.00

Pay Period (8.00) Week 1 (0.00) Week 2 (8.00)

Save Cancel Preferences Legend

Complete Payroll with RUN and Automatically Move Period

1. In RUN, on the Run Payroll page, click Start/Resume Payroll.

Employees' time will be paid at the rate associated with each department. Multi shifts will use the assigned shift rate.

Biweekly Pay Frequency: When you start payroll, timecards for this pay period are locked.

Pay Period: Oct 10, 2020 to Oct 23, 2020

Check Date: Oct 30, 2020

Timecards: 173 total hours.

Resume Payroll View Timecards

2. Edit entries as needed and click Preview Payroll.

1. Enter Payroll 2. Preview Payroll

Bimonthly: Oct 10, 2020 to Oct 23, 2020 Check date: 11/13/2020 [Payroll Notes](#) [Need Help](#)

Search for a contractor: All Contractors

Contractor Name	Department	Rate	1099 Comp Hours	1099 Comp Amount	1099 Exp Reimb
Contractor, Can...	1000 - Admin	\$10.0000 / hr			
Totals			0.00	\$0.00	\$0.00

Page 1 of 1

Change example:

[Payroll Overrides](#)
[Sort By](#)
[Add Contractor](#)
[Cancel](#)
[Previous](#)
[Save](#)
[Finish Later](#)
[Preview Payroll](#)

Note: If there are any inaccuracies in the hours, you can click the Cancel button to unlock the timecards and make any needed edits.

3. If the totals are accurate, then click Approve.

1. Enter Payroll 2. Preview Payroll

Total Cash Required: \$176,954.17
7 employees paid this pay period
0 employees not paid

Check date: Friday, Nov 13, 2020
Bimonthly: Oct 10, 2020 to Oct 23, 2020 [Payroll Notes](#) [Need Help](#)

Employee Name	Type	Total Hours	Gross Pay	Taxes	Deductions	Net Pay	Employer Taxes
001000 - Administrator							
Ben, Kyle	Regular	0.00	\$150,000.00	\$92,425.16	\$0.00	\$57,574.81	\$11,972.25
1000 - Admin							
Alexander, Jason	Regular	21.00	\$1,575.00	\$280.33	\$0.00	\$1,294.67	\$184.28
Jones, Indiana	Regular	0.00	\$6,000.00	\$2,933.43	\$0.00	\$3,066.57	\$930.00
McFly, George	Regular	0.00	\$1,000.00	\$195.97	\$0.00	\$804.03	\$117.00
200 - Police Department							
Bugos, Ryan	Regular	0.00	\$1.00	\$0.06	\$0.00	\$0.91	\$0.11
Totals		22.72	\$163,420.10	\$96,080.96	\$0.00	\$67,339.14	\$13,534.07

Page 1 of 1

Payroll Total: \$176,954.17 [Reports](#) Cash Required: \$176,954.17

[Check Stub Message](#)
[Previous](#)
[Finish Later](#)
[Approve](#)

4. Click Yes. A "Success! Your payroll is done" message displays when complete.

Note: The pay period is automatically moved forward. The correct date range is displayed as the Current Pay Period.



Approve payroll



Approve the payroll and the total cash required amount of \$176,954.17. Applicable funds will be impounded from your company's bank account. Once you click Yes, changes can no longer be made to this payroll.

Yes

No

Bank Reconciliation Processing

Name of Process:	Bank Reconciliation Processing		
Process Owner:	Ellen Retelle, Joanne Tosses		
Created By:	Joanne Lund	Last Updated By:	Joanne Tosses
Date Created:	2/23/21	Last Revision Date:	10/15/21
Process Purpose:	Bank reconciliations are performed to ensure that all transactions are recorded timely and accurately.		
Process Scope/Timing:	<p>On a monthly basis, obtain bank statements (via online or mail depending on account) for comparison to QB. The bank reconciliation process also involves recording several items to QB including interest, fees, etc.</p> <p>All bank accounts should be reconciled by the 10th of the following month in advance of the monthly budget to actual report.</p> <p>Bank reconciliations will be reviewed by the Governing Board Treasurer monthly.</p>		
Process Input:	<p>All bank reconciliations are to be signed and dated by the D and then maintained on file.</p> <p>Supporting documentation for each bank reconciliation includes</p> <ul style="list-style-type: none"> • QuickBooks Reconciliation Summary • Bank Statement • Outstanding Check List (where applicable) 		
Process Detail:	<p>Dime Operating Account (x422)</p> <ul style="list-style-type: none"> • In QuickBooks, select Banking / Reconcile from the main menu • Verify opening balance matches previous month • Enter bank statement ending date and balance • Review checks that have cleared per the bank statement and clear in QB • Review QB deposits and withdrawals totals match with bank statements. • Reconcile, print summary, and detail report- notes are made if any adjustments are necessary. Discussed with D at a scheduled Friday meeting to review and sign. • Run the list of uncleared checks <p>Dime Food Service (x563)</p> <ul style="list-style-type: none"> • Same process as above <p>Dime Savings (x117)</p> <ul style="list-style-type: none"> • Same process as above <p>Dime IDEA (723)</p> <ul style="list-style-type: none"> • Same process as above <p>Dime Investment Account (AG0901)</p> <ul style="list-style-type: none"> • D receive statement via mail quarterly and reports to the board 		

Special Education Revenue Processing

Name of Process:	Special Education Revenue Processing		
	Special Education Invoice Processing		
Process Owner:	Ellen Retelle , Carrie Miner, Joanne Tosses, Debra Allard,		
Created By:	Ellen Retelle	Last Updated By:	N/A
Date Created:	2/4/22	Last Revision Date:	2/4/2022
Process Purpose:	To document the procedures for receiving Special Education Funds from NPS, and other districts whose sped students attend IDCS.		
Process Scope & Timing:	IDCS invoices and receives special education funding from Norwich Public Schools and other local districts based on enrollment.		
Process Input:	<p>D = Director (Ellen Retelle)</p> <p>AM = Accounts Manager (Joanne Tosses)</p> <p>SEC = Special Ed Coordinator (Carrie Miner)</p> <p>EA = Executive Assistant (Rachel Stahl)</p> <p>R = Receptionist (Cathy Badorek)</p> <p>T/P= Teachers / Paraprofessionals</p> <p>QB = QuickBooks (financial accounting system)</p>		
Process Detail:	<p>Special Education Payment from NPS and other local districts (i.e., Sprague, Groton, Montville)</p> <p>Tracking Hours</p> <ul style="list-style-type: none"> • Every day, Special Education Teachers, Speech Therapists, Assistant Speech Therapist, Sped Ed Coordinator, and 1:1 paras track the hours that they work with the special education students on a daily basis. The hours were determined by a PPT and the hours are in each student's PPT. • Counselors who are working with students who are on state insurance submit hours for payments via NPS' system. IDCS is reimbursed by NPS. • The hours are tracked from August to December 31, January 1 to March 31, and April 1 to June 30. • At the end of the term, the hours are submitted to C. Miner. C. Miner adds up the hours and multiplies the hours by a specific rate. The rate for the special education teachers and the sped coordinator is: \$65 (this may vary based on Special Education Staff salary). The rate for the 		

	<p>speech pathologist and the assistant speech pathologist is \$80 and \$40, respectively. Each para is paid according to the IDCS para pay scale.</p> <ul style="list-style-type: none"> • The description of the hours and the amounts are submitted to J. Tosses; the accounts manager. • J. Tosses creates the invoice. C. Miner and E. Retelle review the invoice. E. Retelle approves sending the invoice to NPS and other local school districts. • NPS and other local districts make checks payable and send checks to IDCS. • The district and amounts are entered into IDCS QuickBooks. • If IDCS does not receive the check within one month of the invoice, J. Tosses contacts the school district. (This is not an issue.)
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Charter School Budget Procedures

Name of Process:	Charter School Budget Procedures		
Process Owner:	Director & Business Manager		
Created By:	Prior Board Policy	Last Updated By:	Joanne Lund
Date Created:		Last Revision Date:	March 2022
Process Purpose:	To keep the school in a sound financial position and to comply with the state and federal laws regarding school finance, and to have practices consistent with good financial management. The Director has the spending authority to spend up to the amount approved on the latest approved budget.		
Process Scope/Timing:	IDCS completes an annual fiscal year budget by May to the Finance Committee / Governing Board.		
Process Input:	Prior to finalizing the budget, IDCS considers the prior year fiscal year budget, state of CT indication on tuition and grant revenue, capital improvements, prior year carry forward funds, and any new programs.		
Process Detail:	<p>Integrated Day Charter School shall prepare an itemized estimate of its budget by May 1st each year. The budget shall attempt to estimate the state and federal funds for the school and costs to operate the school at the estimated enrollment level. If needed, IDCS will modify the budget if the CSDE/SBOE alters the funding for Charter Schools either by per pupil expenditure and or enrollment. For purposes of this policy, an itemized estimate means an estimate in which the following broad budgetary categories are divided into one or more-line items:</p> <ul style="list-style-type: none"> - Salaries Employee -Benefits -Purchased Services -Supplies - Property – -Utilities -Grounds Maintenance - Other <p>Following the annual appropriation of state funds, the Integrated Day Charter School Governing Board shall meet and revise such itemized estimate, if necessary, and adopt a final budget for the year. Line items in the budget may be allocated more specifically by the Director or his/her designee in the development, administration, and monitoring of the budget. The Director and/or his/her designee shall be responsible for administering and monitoring the budget through the course of the year.</p>		

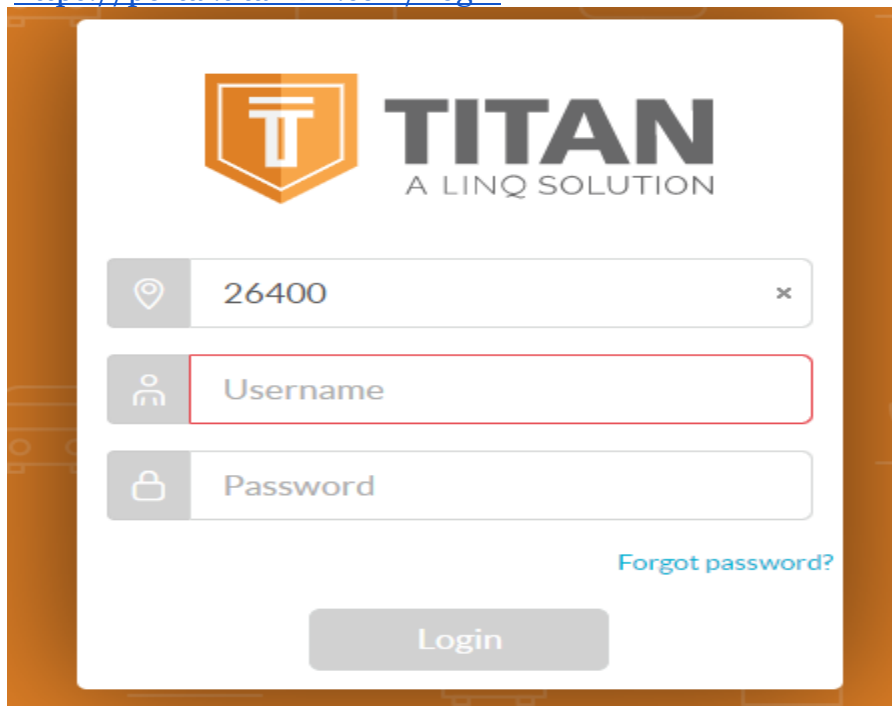
	<p>The Director or his/her designee shall maintain a system of appropriate expenditures and encumbrance accounting that is organized to conform with the requirements for State and Federal Accounting Reports. A quarterly budget report shall be prepared in the same format as the annual budget showing for each line item the appropriated budget amount, expenditure to date (to include encumbered and expended amounts), projected expenditures, the difference between the projected expenditures and the appropriation, and general comments indicating the reasons for the differences. Such budget report shall be presented to the Integrated Day Charter School Governing Board at a regularly scheduled meeting in the month following the period for which such report is prepared, in accordance with the following schedule:</p> <table border="0"> <tr> <td>Period Covered</td><td>Submitted</td></tr> <tr> <td>July, August, September</td><td>October</td></tr> <tr> <td>October, November, December</td><td>January</td></tr> <tr> <td>January, February</td><td>March</td></tr> <tr> <td>March, April</td><td>May</td></tr> </table> <p>Based on expenditures and budget projections, with such budget reports, the Director shall make recommendations to be approved by the Governing Board of transfers from one line item (as set forth above) to another as needed.</p> <p>The Integrated Day Charter School Governing Board shall not expend more than the amount of the appropriation and the amount of money received from other sources for school purposes unless additional funds have been acquired by the charter school or borrowing has been approved by the Governing Board to cover the additional expenses.</p> <p>The Board must be notified of any expenditure greater than 10% of what was budgeted.</p> <ul style="list-style-type: none"> • The Board negotiates the teacher contracts and salaries. • The Director sets the steps for all non-certified personnel and the salary for personnel that are not on steps. • The IDCS Board of Directors has the sole authority to determine the salary and benefits for the school's Director. These benefits may be different from the rest of the staff's benefits as seen fit by the board. 	Period Covered	Submitted	July, August, September	October	October, November, December	January	January, February	March	March, April	May
Period Covered	Submitted										
July, August, September	October										
October, November, December	January										
January, February	March										
March, April	May										

Food Service Reimbursement

Name of Process:	Food Service Reimbursement		
Process Owner:	Joanne Tosses		
Created By:	Existing Procedures	Last Updated By:	Joanne Tosses
Date Created:	2019	Last Revision Date:	3/28/2022
Process Purpose:	To document the procedures for CSDE breakfast / lunch reimbursements		
Process Scope/Timing:	IDCS receives funds for qualifying students receiving free and reduced lunch and breakfast		
Process Input:	FSC = Food Service Coordinator (Ashley Pagan) D = Director (Ellen Retelle) AM = Accounts Manager (Joanne Tosses) EA = Executive Assistant (Rachel Stahl) Titan = tracks the free and reduced meals served.		
Process Detail:	<p>Titan School Solutions- FSC -must post all data for report to be ready for review</p> <ul style="list-style-type: none"> Go to https://portal.titank12.com/Login Enter school information -26400 Enter username and password Click - REPORTS Click - ELIGIBILITY, then Claims for Reimbursements Enter date range for previous month (these dates may be adjusted to match banks deposits) Click - Request report Click- 🔔 upper right corner. it may take a minute for report to load Click- Claim Reimbursement report Upload PDF file to open the report and PRINT Log out- <p>Filing the claim with Child Nutrition Program Due by the 15th of the month</p> <ul style="list-style-type: none"> Child Nutrition Program (CNP) https://ct.cnpus.com/prod/Splash.aspx Enter User ID and Password New screen appears - Click - CLAIMS Click- CLAIMS- SNP (SSO was used for covid -all student free breakfast /lunch) Click on the month reimbursement are requested for (edit check report must match month requested) Click- ORIGINAL CLAIM 		

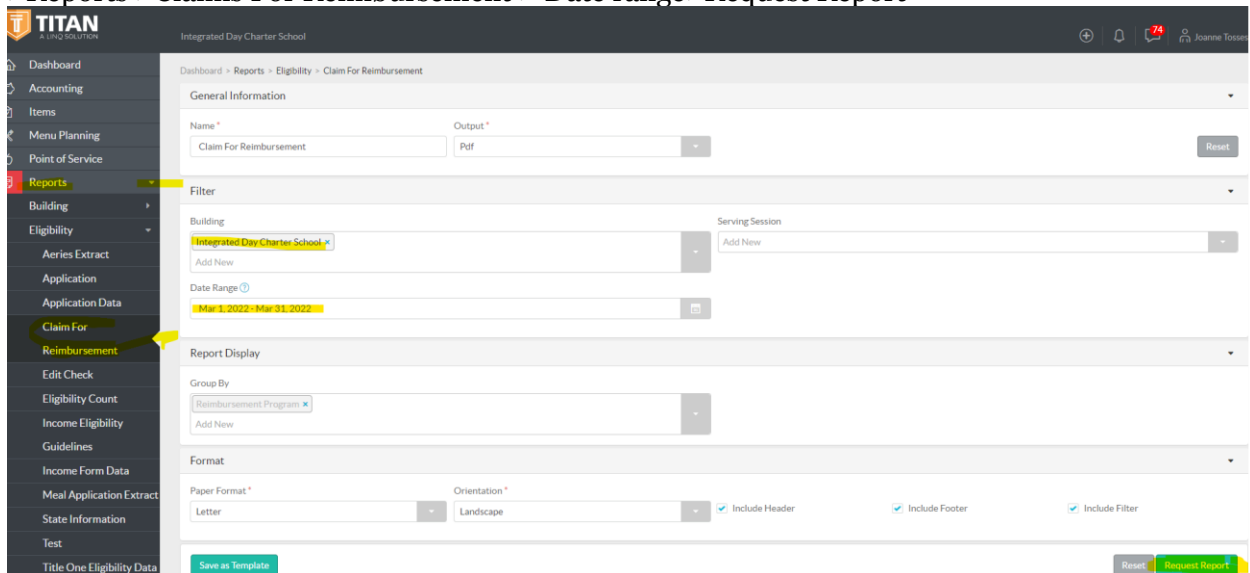
Name of Process:	Food Service Reimbursement
	<ul style="list-style-type: none"> • Click- ADD • Fill in using data from Claims for Reimbursement Report from Titan. (FSC will provide this report to EA .1st week after month ends) • Click - SAVE • Click - CONTINUE • New report appears - the dollar amount should match Titan`s reports. PRINT • Log out - confirm claims are completed to AM <p>Certify the report and Submit</p> <ul style="list-style-type: none"> • Child Nutrition Program (CNP) https://ct.cnpus.com/prod/Splash.aspx • Enter User ID and Password • New screen appears - Click - CLAIMS • Click- CLAIMS - SNP (SSO only when indicated (covid) • Click on the month reimbursement are requested for • Click - MODIFY _ PRINT • Click - CONTINUE • Verify \$ amount match with Titan reports_ PRINT • Click the box to certify • Click Submit for payment_ PRINT • New Screen appears with confirmation number • Submit for payment _PRINT • A confirmation email will be sent (CSDE CNPS Claim Receipt Confirmation)-PRINT

<https://portal.titank12.com/Login>



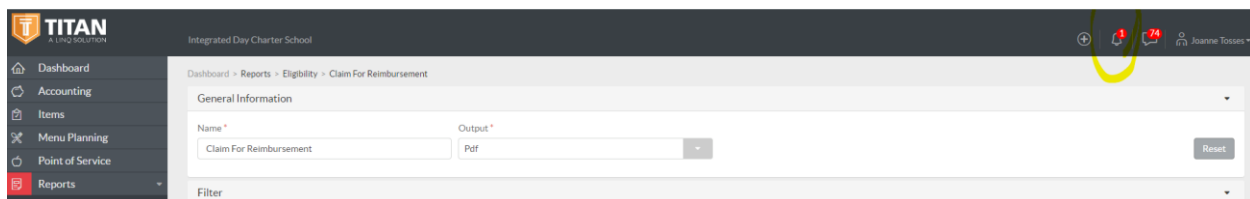
The login form for the TITAN system, a LINQ solution. It features the TITAN logo at the top. Below the logo are three input fields: a location pin icon followed by the number '26400', a person icon followed by the text 'Username', and a lock icon followed by the text 'Password'. A 'Forgot password?' link is positioned to the right of the password field. A large 'Login' button is centered at the bottom of the form area.

>Reports >Claims For Reimbursement > Date range>Request Report



The screenshot shows the 'Claim For Reimbursement' report configuration page in the TITAN system. The left sidebar contains a menu with options like Dashboard, Accounting, Items, Menu Planning, Point of Service, Reports, Building, Eligibility, Aeries Extract, Application, Application Data, Claim For Reimbursement (highlighted), Edit Check, Eligibility Count, Income Eligibility, Guidelines, Income Form Data, Meal Application Extract, State Information, Test, and Title One Eligibility Data. The main content area is titled 'Integrated Day Charter School' and 'Dashboard > Reports > Eligibility > Claim For Reimbursement'. It includes sections for 'General Information' (Name: Claim For Reimbursement, Output: Pdf), 'Filter' (Building: Integrated Day Charter School, Date Range: Mar 1, 2022 - Mar 31, 2022), 'Report Display' (Group By: Reimbursement Program), and 'Format' (Paper Format: Letter, Orientation: Landscape, Include Header, Include Footer, Include Filter). A 'Save as Template' button is at the bottom left, and a 'Request Report' button is at the bottom right.

Click on the bell for report- report ready when bell shows a number



This screenshot shows the same 'Claim For Reimbursement' report configuration page, but with a notification bell icon in the top right corner of the header area, indicating that a report is ready. A yellow circle highlights the bell icon. The rest of the interface is identical to the previous screenshot.

Connecticut

Returning Users: Log On

User ID:

Password:

[Forgot Your Password?](#)

Log On



CT State Department of Education Child Nutrition Programs Online System

School Nutrition Sponsors: For assistance with the CNP System, contact your county consultant.
<https://portal.ct.gov/-/media/SDE/Nutrition/CNstaff/countyassign.pdf>

Child and Adult Care Food Program (CACFP) Sponsors: Contact CACFP Staff at <https://portal.ct.gov/SDE/Nutrition/CACFP-Contact> for assistance.

Summer Food Service Program (SFSP) Sponsors: Contact [Caroline Cooke](#) for assistance.

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Links

- [State Department of Education](#)
- [CACFP Resources](#)
- [SNP Resources](#)



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School Nutrition Programs		Connecticut
Applications	Claims	Compliance Reports Security Year Help Log
Claims >		School Year: 2021 - 2022
Item	Description	
Claim - SNP	School Nutrition Program Claims	
Claim - SSO	Seamless Summer Option Claims	
Claim Rates	View current claim rates	
Payment Summary	Summary of payments made to this Sponsor	

Connecticut

Applications
Claims
Compliance
Reports
Security
Year
Help
Log

Claims > Claim Year at a Glance - SSO >
School Year: 2021 - 2022

2021 - 2022 SSO Claim Year Summary

26400 Status: Active
Integrated Day Charter School
 DBA:
 Integrated Day Charter School
 68 Thermos Avenue
 Norwich, CT 06360-6943

Type of Agency: Educational Institution
 Type of SNP Organization: Charter

Claim Month	Adj Number	Claim Status	Date Received	Date Processed	Earned Amount
Oct 2021	0	Processed	11/12/2021	11/19/2021	\$19,744.52
Nov 2021	0	Processed	12/10/2021	12/21/2021	\$16,941.49
Dec 2021	0	Processed	01/05/2022	01/27/2022	\$14,630.43
Jan 2022	0	Processed	02/09/2022	02/18/2022	\$15,966.38
Feb 2022	0	Processed	03/14/2022	03/18/2022	\$15,280.40
Mar 2022					\$0.00
Apr 2022					\$0.00
May 2022					\$0.00
Jun 2022					\$0.00
Jul 2022					\$0.00
Aug 2022					\$0.00
Sep 2022					\$0.00
Year to Date Totals					\$82,563.22

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Highlighted areas must be filled in using Titan reports

School Nutrition Programs

Connecticut

Applications | Claims | Compliance | Reports | Security | Year | Help | Log
 Claims > Claim Year at a Glance - SSO > School Year: 2021 - 2022

VIEW

2021 - 2022 SSO Site Claim Report

26400 Status: Active
Integrated Day Charter School
 DBA:
 Integrated Day Charter School
 68 Thermos Avenue
 Norwich, CT 06360-6943
 Type of Agency: Educational Institution
 Type of SNP Organization: Charter

01 Status: Active
INTEGRATED DAY CHARTER SCHOOL
 68 Thermos Ave
 IDCS
 Norwich, CT 06360

Month/Year Claimed	Adjustment Number	Date Received	Date Accepted	Date Processed	Reason Code
Feb 2022	0	03/14/2022	03/14/2022	03/18/2022	Original

National School Lunch/Suppers

SL1. Authorized Sites Participating:	1
SL2. Enrollment:	351
SL3. Number Operating Days:	15
SL4. Reimbursable Meals Served	
a. Free Lunches Served:	2,813
b. Free Suppers Served:	0
c. Total Meals Served:	2,813

School Breakfast Program (Severe Need Reimbursement)

SN1. Authorized Sites Participating:	1
SN2. Enrollment:	351
SN3. Number Operating Days:	16
SN4. Reimbursable Meals Served	
a. Free Severe Need Breakfast Served:	939
b. Total Severe Need Breakfast Served:	939

Created By: RStahl on: 3/10/2022 9:33:04 AM Modified By: RStahl on: 3/10/2022 9:35:44 AM

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VIEW

Name of Process:	Investments		
Process Owner:	IDCS Director		
Created By:	Existing Board Policy	Last Updated By:	
Date Created:	1/16/2019	Last Revision Date:	March 2022
Process Purpose:	The purpose of this Investment Policy is to provide a clear statement of IDCS, Inc. (the “Organization”)’s investment objective, to define the responsibilities of the Governing Board and any other parties involved in managing the Organization’s investments, and to identify or provide target asset allocations, permissible investments, and diversification requirements.		
Process Scope/Timing:	The overall investment objective of the Organization is to maximize the return on invested assets while minimizing risk and expenses. This is done through prudent investing and planning, as well as through the maintenance of a diversified portfolio.		
Process Input:	<ul style="list-style-type: none"> • All transactions shall be for the sole benefit of the Organization. • The Board shall consider updating the Organization’s investment policy on an annual basis. • The Board shall conduct an annual review of the Organization’s investment assets to verify the existence and marketability of the underlying assets or satisfy themselves that such a review has been conducted in connection with an independent audit (if any) of the Organization’s financial statements. • Any investment that is not expressly permitted under this Policy must be formally reviewed and approved by the Board. • The Board will endeavor to operate the Organization’s investment program in compliance with all applicable state, federal and local laws and regulations concerning management of investment assets. Investments shall be diversified with a view to minimizing risk. 		
Process Detail:	<ul style="list-style-type: none"> • The Board has ultimate responsibility for the investment and management of the Organization’s investment assets. • Board may delegate authority over the Organization’s investments to a properly formed and constituted Investment Committee, being a Board Committee comprised only of Board members. 		

Name of Process:	Investments
	<ul style="list-style-type: none"> • The Board or Investment Committee may hire outside experts as investment consultants or investment managers. • The Board may also establish an advisory committee (which may include non-Board members) to provide investment advice to the Board or to the Investment Committee. Advisory committees have no authority to act for the Board, but may monitor compliance with the investment policy, recommend changes, and assist the Board or Investment Committee in selecting and retaining Investment Managers to execute this Investment Policy. <p>RESPONSIBILITIES OF THE BOARD, OR IF AUTHORITY IS DELEGATED, THE INVESTMENT COMMITTEE</p> <ul style="list-style-type: none"> • The Board, or if authority is delegated, the Investment Committee, is charged with the responsibility of managing the investment assets of the Organization. The specific responsibilities of the Board or the Investment Committee, as applicable, include: <ul style="list-style-type: none"> ○ Communicating the Organization’s financial needs to the Investment Managers on a timely basis. ○ Determining the Organization’s risk tolerance and investment horizon and communicating these to the appropriate parties. ○ Establishing reasonable and consistent investment objectives, policy guidelines and allocations which will direct the investment of the assets, to be reviewed by the Board on an annual basis. ○ Prudently and diligently selecting one or more qualified investment professionals, including investment managers(s), investment consultant(s), and custodian(s). ○ Regularly evaluating the performance of investment manager(s) to assure adherence to policy guidelines and to monitor investment objective progress. ○ Developing and enacting proper control procedures, e.g., replacing investment manager(s) due to a fundamental change in the investment management process, or for failure to comply with established guidelines.

Name of Process:	Investments
	<p data-bbox="428 268 1200 296">RESPONSIBILITIES OF INVESTMENT MANAGERS</p> <ul data-bbox="477 338 1406 1650" style="list-style-type: none"> <li data-bbox="477 338 1406 407">• Each investment manager will invest assets placed in her/his care in accordance with this investment policy. <li data-bbox="477 443 1406 512">• Each investment manager must acknowledge in writing acceptance of responsibility as a fiduciary. <li data-bbox="477 548 1406 1650">• Each investment manager will have full discretion in making all investment decisions for the assets placed under his, her or its care and management, while operating within all policies, guidelines, constraints, and philosophies outlined in this Investment Policy. Specific responsibilities of investment manager(s) include: <ul style="list-style-type: none"> <li data-bbox="574 758 1406 869">○ Discretionary investment management, including decisions to buy, sell, or hold individual securities, and to alter allocation within the guidelines established in this statement. <li data-bbox="574 905 1406 974">○ Reporting, on a timely basis, monthly investment performance results. <li data-bbox="574 1010 1406 1121">○ Communicating any major changes in the economic outlook, investment strategy, or any other factors that affect implementation of the investment process. <li data-bbox="574 1157 1406 1289">○ Informing the Board, or if authority is delegated, the Investment Committee, regarding any changes in portfolio management personnel, ownership structure, investment philosophy, etc. <li data-bbox="574 1325 1406 1436">○ Voting proxies, if requested by the Board, or if authority is delegated, the Investment Committee, on behalf of the Organization. <li data-bbox="574 1472 1406 1650">○ Administering the Organization's investments at reasonable cost, balanced with avoiding a compromise of quality. These costs include, but are not limited to, management and custodial fees, consulting fees, transaction costs and other administrative costs chargeable to the Organization. <p data-bbox="428 1688 1016 1715">GENERAL INVESTMENT GUIDELINES</p> <ul data-bbox="477 1757 1406 1827" style="list-style-type: none"> <li data-bbox="477 1757 1406 1827">• A copy of this Investment Policy shall be provided to all Investment Managers.

Name of Process:	Investments
	<ul style="list-style-type: none"> • The Organization is a tax-exempt organization as described in section 501(c)(3) [or section 501(c)(6), etc., as applicable] of the Internal Revenue Code. This tax-exempt status should be taken into consideration when making Organization investments. • The Organization is expected to operate in perpetuity; therefore, a 10-year investment horizon shall be employed. Interim fluctuations should be viewed with appropriate perspective. • A cash account shall be maintained with a zero to very low risk tolerance to keep cash available for grant distributions, tax obligations and other anticipated expenses. • Transactions shall be executed at reasonable cost, taking into consideration prevailing market conditions and services and research provided by the executing broker. • Permitted investments include Cash and cash equivalents, marketable securities including equities and fixed income securities, mutual funds, REITS. • No fixed income security shall have an equivalent credit quality below investment grade at the time of purchase, defined as: <ul style="list-style-type: none"> ○ BBB by Standard & Poors for straight bonds and convertibles ○ Baa3 by Moody's Investor Service for straight bonds and convertibles ○ A1 by Standard & Poors for short term securities ○ P1 by Moody's Investor Service for short-term securities ○ AAA for money market accounts • The following transactions are prohibited: Purchase of non-negotiable securities, derivatives, high risk or junk bonds, private placements, precious metals, commodities, short sales, any margin transactions, straddles, warrants, options, life insurance contracts, leverage or letter stock. <p>DIVERSIFICATION</p> <ul style="list-style-type: none"> • The Organization will maintain a reasonable diversification of investment assets between asset classes and investment categories at all times.

Name of Process:	Investments						
	<ul style="list-style-type: none">Investments in the equity securities of any one company shall not exceed [5%] of the portfolio nor shall the total securities position (debt and equity) in any one company exceed [10%] of the portfolio.Reasonable sector allocations and diversification shall be maintained. No more than [25%] of the entire portfolio may be invested in the securities of any one sector.Investments within the investment portfolio should be readily marketable.The investment portfolio should not be a blind pool; each investment must be available for review. <p>ASSET ALLOCATION</p> <ul style="list-style-type: none">The asset allocation policy shall be predicated on the following factors:<ul style="list-style-type: none">Historical performance of capital markets adjusted for the perception of the future short and long-term capital market performance.The correlation of returns among the relevant asset classes.The perception of future economic conditions, including inflation and interest rate assumptions.Liquidity requirements for the projected grants and other charitable expenditures.The relationship between the current and projected assets of the Organization and projected liabilities. <p>ALLOCATION RANGE</p> <table><tr><th>Asset Allocation Range</th><th>Target</th><th>Upper limit</th></tr><tr><td>Cash & Equivalent</td><td>5%</td><td>0 – 15%</td></tr></table>	Asset Allocation Range	Target	Upper limit	Cash & Equivalent	5%	0 – 15%
Asset Allocation Range	Target	Upper limit					
Cash & Equivalent	5%	0 – 15%					

Name of Process:	Investments		
	Fixed Income	40%	20 – 60%
	Equities: Domestic Large Cap	25%	20 – 40%
	Equities: Domestic Small/Mid Cap	20%	10 – 25%
	Equities: International	10%	5 – 15%
	<ul style="list-style-type: none"> Rebalancing shall be done on a semi-annual basis or more frequently if deemed necessary. <p>PERFORMANCE</p> <ul style="list-style-type: none"> Performance objectives are to be met on a net of fees basis. The investment performance of each asset allocation class will be measured on two levels: against inflation objectives for the total Organization and against index objectives for individual portfolio components. Investment performance shall be measured no less than quarterly on a net of fees basis. Performance shall be evaluated on a three-to-five-year basis to allow for market fluctuations and volatility. <p>DISTRIBUTION OF PRINCIPAL</p> <ul style="list-style-type: none"> There must be eight (8) yes votes by the Board to withdraw any amount of the Principal balance in the account. 		

Name of Process:	Purchasing		
Process Owner:	Business Office		
Created By:	Existing Board Policy	Last Updated By:	Joanne Lund
Date Created:	3/17/21	Last Revision Date:	March 2022
Process Purpose:	To document the process for purchases goods, services, and property.		
Process Scope/Timing:	At time of purchase of goods, services, properly.		
Process Input:	<ul style="list-style-type: none"> • Goods or service” includes, but is not limited to, portable classrooms, motor vehicles or materials and equipment, such as telephone systems, computers, and copy machines • “General services” include all services which result in a measurable end product that can be defined by bid specifications and all services used in the process of building or altering property (excluding architectural, engineering, and other design services). • “Property” means real property or personal property. 		
Process Detail:	<p>A. <u>Purchases Requiring Competitive Bidding Process \$10,000</u></p> <p>Purchases of goods or general services, including high technology equipment, expected to involve an expenditure of \$10,000 or more must be made by sealed competitive bid. As set forth below, such purchases in the amount of at least \$10,000, but less than \$20,000, may be awarded by the Director or his/her designee. Such purchases in the amount of \$20,000 or more must be awarded by the Governing Board. Any recurring expense over \$20,000 must go out to bid every 3 years.</p> <p>B. <u>Bid Specifications</u></p> <p>When competitive bidding is required, all requirements, terms and conditions describing and detailing the goods or general services to be purchased must be included in the bid specifications. The bid specifications should define the requirements for quality of materials, equipment and/or services to be procured, and as such, they should clearly and accurately reflect the required characteristics of the goods and services. The bid specifications should also include any vendor or contractor qualification requirements, an Integrated Day Charter School (the “School”) contact person responsible for all communications with prospective bidders, a</p>		

Name of Process:	Purchasing
	<p>requirement that all communications between School contact person and prospective bidders be in writing and, if the purchase will require entering into a contract, a draft contract whenever possible. The Director or his/her designee shall develop the proposed bid specifications and other bid documents.</p> <p>C. <u>Advertising</u></p> <p>A legal notice inviting sealed bids shall be published by the Director or his/her designee at least once in a daily newspaper of local circulation. At least five (5) calendar days must intervene between the date of the last newspaper publication and the final date for submitting bids. The notice shall contain a general description of the goods or services being bid, the School contact person and the day, hour and place of the bid opening and may contain other information relating to the bid including, but not limited to, where and when bid packages may be obtained.</p> <p>D. <u>Bid Openings and Awards</u></p> <p>All bids, and bid security if applicable, must be submitted to the Director or his/her designee in sealed envelopes and show on the face of the envelopes the bid number, the title of the bid and the bidder's name. All envelopes will be date stamped as received. All bids shall be opened in public and read aloud at the time stated in the legal notice. No bids shall be accepted, or opened, that were not submitted in compliance with the procedures set forth in the notice advertising the bid. Within a reasonable time following the bid opening, the Director or his/her designee will tabulate and analyze the bids. For contracts of at least \$10,000, but less than \$20,000, the Director shall, subject to the right of rejection, award the bid to the Lowest Responsible Qualified Bidder, as defined below. For contracts of \$20,000 or more, the School's Governing Board shall, subject to the right of rejection, award the bid to the Lowest Responsible Qualified Bidder, as defined below. A record of all bids submitted, giving the names of the bidders, the amounts of the bids and indicating the successful bidder, shall be preserved by the Director or his/her designee in accordance with State law.</p> <p>E. <u>Bid Security</u></p> <p>When, in the judgment of the Director or his/her designee, bid security is advisable, all bids must be accompanied by security in one of the following forms - certified check, cashier's check, personal money order, letter of credit or bid bond. The requirement for, and the amount of, the security must be set forth in the bid advertisement. All security presented must show the "Charter School Name" as the payee.</p> <p>F. <u>Requirements Governing Bid Awards</u></p>

Name of Process:	Purchasing
	<p>The award shall be made to the bidder whose bid meets the requirements, terms and conditions contained in the bid specifications and is the lowest among those bidders possessing the skill, ability, and integrity necessary for faithful performance of the work based on objective criteria considering past performance and financial responsibility (the "Lowest Responsible Qualified Bidder"). In determining the Lowest Responsible Qualified Bidder, the following criteria will be considered, as applicable:</p> <ul style="list-style-type: none"> • The ability and capacity of the bidder to perform the work based on an evaluation of the character, integrity, reputation, and experience of the bidder. Consideration shall be given to previous work performed by the bidder for the Board or for other agencies, including the quality and degree of satisfaction with the work performed. • The financial resources of the bidder and the bidder's ability to secure any required bonds and/or insurance. • Compliance by the bidder with all applicable federal, state, and local laws, including any licensing requirements • Delivery or completion time. • Cost • Involvement in litigation. <p>G. <u>Rejection Of Bids</u></p> <p>The Director or his/her designee has the right to reject any and all bids in whole or in part. Any or all bids may be rejected if there is any reason to believe that collusion exists among the bidders. Individual bids may be rejected for irregularities of any kind, including, without limitation, alteration of form, additions not called for, conditional bids, incomplete bids, and unexplained erasures. The Director or his/her designee retains the right to waive any formality or procedural irregularities in the bids received. Nothing in this Section should be construed to limit in any way the right of the Director or his/her designee to reject any and all bids.</p> <p>H. <u>Advisement of Bid Award</u></p> <p>Upon acceptance of the Lowest Responsible Qualified Bidder, a letter will be sent to the successful bidder(s) announcing the award of the bid. All unsuccessful bidders will be sent a letter notifying them that they were not selected.</p> <p>COMPETITIVE QUOTATION PROCESS</p> <p>A. <u>Purchases Requiring Competitive Quotation Process</u></p> <p>Price quotations should be requested for all purchases of goods or general services, including high technology equipment, expected to involve an expenditure of at least \$1,000 but less than \$10,000. Purchases of goods or services which involve an expenditure of less than \$1,000 may be made</p>

Name of Process:	Purchasing
	<p>directly, without regard to any competitive bid or quotation process. Waivers from the quotation process are available for the same reasons that Waivers are available from the bidding process. (See Section IV.)</p> <p>B. <u>Process For Obtaining Quotations</u></p> <p>Generally, quotations, either oral or written, should be solicited by the Director or his/her designee from at least three (3) vendors or obtained from current catalogs or price sheets. The refusal of an otherwise valid supplier to quote shall qualify as a quotation. The quotation process does not require a public opening, and the Director or his/her designee may send requests to a limited number of selected vendors. However, vendors must furnish all the necessary information to the Director or his/her designee by the specified date.</p> <p>The purchase shall be awarded to the provider whose proposal is deemed best to provide the good and/or services desired, considering cost and the project requirements.</p> <p>COMPETITIVE PROPOSAL PROCESS FOR SPECIAL OR PROFESSIONAL SERVICES</p> <p>A. <u>Purchases Requiring Competitive Proposal Process</u></p> <p>Purchases of Special or Professional Services may be made by competitive proposal should the situation warrant if the purchase exceeds the monetary thresholds set forth below. Special or Professional Services involve the furnishing of judgment, expertise, advice, or effort by persons other than School employees, and not involving the delivery of a specific end product that is defined by bid specifications. Examples of Professional Services include, but are not limited to, in-service instructional leaders, pupil services, evaluations, interpreters, tutors, computer programmers, architects, auditors, attorneys, and temporary agencies. Examples of Special Services include, but are not limited to, repair services for School property, equipment, and vehicles where the nature of the repair cannot be defined in advance by bid specifications and the professional expertise of the service provider is critical. Waivers from the proposal process are available for the same reasons that Waivers are available from the bidding process. (See Section IV.) Funds must be available in the proper account to begin development of a Request for Proposals ("RFP"). Purchases of Special or Professional Services that are expected to be less than \$10,000 shall be made directly by the Director or his/her designee, without regard to a competitive proposal process.</p> <p>B. <u>Informal Competitive Proposal Process \$10,000 to \$19,999</u></p> <p>Purchases of Special or Professional Services for at least \$10,000 but less than \$20,000 shall be based upon a reasonable and documented attempt to solicit proposals. Where possible, proposals should be solicited from at least</p>

Name of Process:	Purchasing
	<p>three (3) potential service providers. The refusal to submit a proposal from an otherwise valid provider shall qualify as a proposal. The process shall be documented in writing by the Director or his/her designee. If a single reasonable source exists for the service, this fact shall be documented in writing.</p> <p>An evaluation of the proposals received will be made by the Director or his/her designee. The Director or his/her designee shall award the contract to the service provider whose proposal is deemed to best provide the services desired, considering cost and the project requirements. A record of all proposals submitted, giving the names of the service providers, the amount of the proposal and indicating the successful provider, shall be preserved by the Director or his/her designee in accordance with State law.</p> <p>C. <u>Formal Competitive Proposal Process (\$20,000 or more)</u></p> <p>Requests for Proposals for Purchases of Special or Professional Services for \$20,000 or more shall be prepared by the Director or his/her designee. All requirements, terms and conditions, including provider qualifications, should be included in the RFP, as well as a draft contract whenever possible. The award of any such contracts for \$20,000 or more shall be approved by the School Governing Board.</p> <p>The Director or his/her designee will arrange to have a legal notice requesting proposals published in a local newspaper at least ten (10) business days prior to the deadline for submitting proposals. Whenever the Director or his/her designee determines that the service requested is so specialized that few appropriate providers can be expected to respond to the notice, the Director may substitute another means of notifying potential providers of the RFP in lieu of such newspaper notice. Any advertisement or other notice of the RFP shall include the general description of the services sought and the location where RFPs may be obtained.</p> <p>Where possible, proposals should be solicited from at least three (3) potential service providers. The refusal to submit a proposal from an otherwise valid provider shall qualify as a proposal. The process shall be documented in writing by the Director or his/her designee. If a single reasonable source exists for the service, this fact shall be documented in writing.</p> <p>An evaluation of the proposals will be made by the Director or his/her designee. The contract shall be awarded to the service provider whose proposal is deemed to best provide the services desired, considering cost and the requirements, terms and conditions contained in the RFP.</p> <p>A record of all proposals submitted, giving the names of the service providers, the amount of the proposal and indicating the successful provider, shall be preserved by the Director or his/her designee in</p>

Name of Process:	Purchasing
	<p>accordance with State law. Any contract entered over \$20,000 into must be approved by the School Governing Board.</p> <p>WAIVERS</p> <p>In certain situations, the bidding, quotation, and proposal processes described above may be waived even though the estimated cost exceeds the dollar threshold established by the School Governing Board. The formal processes may be waived for any of the following reasons:</p> <p>A. Only one (1) reasonable or qualified source can be identified. This shall include situations such as the purchase of copyrighted materials and textbooks.</p> <p>B. Time is a critical factor and taking the time necessary to comply with the formal process would not be in the best interests of the charter school.</p> <p>C. In the opinion of the Director or his/her designee, an emergency requires the purchase of goods or services to avoid injury or damage to human life or property.</p> <p>D. A special source, including but not limited to a sale, purchasing plan, government discount or trade-in allowance, will supply a lower cost than that which would result from a bid process.</p> <p>E. A formal process would result in substantially higher costs to School, or inefficient use of personnel, or cause substantial disruption of the school's operations.</p> <p>F. Prices of goods or services are subject to specific federal or state competitive bidding requirements, including, but not limited to, "school building projects" as defined in the Connecticut General Statutes.</p> <p>G. Regional or cooperative purchases.</p> <p>For a requesting administrator to obtain a Waiver, the requesting administrator must make a written request to the Director or his/her designee. The Waiver must bear the signature of the requesting administrator and state the reason(s) for requesting the Waiver. Upon receipt of such request, the Director or his/her designee will promptly notify the requesting administrator if such Waiver has been granted.</p> <p>In addition, the Director or his/her designee, with approval from the School Governing Board may grant a Waiver for any of the above-listed reasons. Upon granting such a Waiver, the Director or his/her designee must, in writing, state the reason(s) for granting such Waiver.</p> <p>PROCUREMENT OF PROPERTY AND SERVICES UNDER A FEDERAL AWARD</p>

Name of Process:	Purchasing
	<p>When procuring property and/or services under a Federal award, the School will comply with relevant regulations in the Code of Federal Regulations, as described in 2 C.F.R. § 200.318 through 2 C.F.R. § 200.326, as amended from time to time, to the extent it is required to do so.</p> <p>VI. AUDITS</p> <p>The School Governing Board may periodically engage an independent audit firm to review the purchasing procedures outlined in this manual.</p> <p>Legal References:</p> <p>Conn. Gen. Stat. § 10-66ee (j)</p> <p>2 C.F.R. § 200.317 through 2 C.F.R. § 200.326.</p> <p>2 C.F.R. § 200.81 (definition of property).</p>

IDCS

BUDGET & ACTUAL		Revised Budget FY 21-22 (a/o 3/22)	Proposed Budget FY 22-23	Comments
Operating Income				
Title I-Remedial		\$ 92,315	\$ 92,315	
Title II-A Teachers		\$ 21,244	\$ 21,244	
Title III-ELL		\$ 3,877	\$ 3,877	
Title IV- PD		\$ 10,000	\$ 10,000	
ESSER II		\$ 255,243	\$ 99,454	
ARP ESSER		\$ 173,173	\$ 189,661	
Enrollment Based Grant (\$11,525/student)		\$ 4,056,800	\$ 4,086,800	\$11,525/pupil + 30k supplement (352 students)
Special Ed Reimbursements (NPS, Sprague)		\$ 332,000	\$ 400,000	estimate
Other Income - Grants (Dollar Store)		\$ 9,260	\$ -	
E-Rate Reimbursements		\$ 3,240	\$ 3,240	
Carryforward / set aside from FY 21-22		\$ 293,580	\$ 175,000	Post Employment / Capital / Condo
Total Operating Revenue		\$ 5,250,732	\$ 5,081,591	
Operating Expenses				
5100 Instructional / Remedial				
101 Teachers Salaries		\$ 1,343,795	\$ 1,396,683	
150 Stipend Certified		\$ 16,345	\$ -	
151 Stipend Noncertified		\$ 1,000	\$ 1,000	
210 Health Insurance		\$ 141,612	\$ 160,641	
220 Employer FICA		\$ 44,838	\$ 24,423	
230 H.S.A.		\$ 16,000	\$ 16,000	
102 Paraprofessional Salaries		\$ 384,379	\$ 374,954	
210 Health Insurance		\$ 51,333	\$ 56,012	
220 Employer FICA		\$ 34,117	\$ 28,684	
225 H.S.A.		\$ 6,000	\$ 6,000	
102 Tutors		\$ 76,770	\$ 70,000	ESSER / ARP Funding
103 Substitutes		\$ 57,500	\$ 40,250	
104 Specials Teachers Salaries		\$ 336,786	\$ 387,250	
210 Health Insurance		\$ 70,959	\$ 76,985	
220 Employer FICA		\$ 8,029	\$ 5,615	
230 H.S.A.		\$ 6,000	\$ 6,000	
250 Tuition Reimbursements		\$ 7,000	\$ 7,000	
Total Instructional Salaries & Benefits		\$ 2,602,463	\$ 2,657,497	
320 Professional Development		\$ 75,822	\$ 59,701	\$35k ESSER / ARP Funding
325 Responsive Classroom		\$ 4,880	\$ 6,000	
330 Outside vendors for Fun Fridays		\$ 1,769	\$ 2,000	ESSER / ARP Funding
333 Scholarships for Summer Extended Day		\$ -	\$ 5,000	ESSER / ARP Funding
580 Travel		\$ 1,000	\$ 2,000	
610 General Supplies		\$ 32,487	\$ 28,500	\$2k ESSER / ARP Funding
611 HOTS		\$ 2,500	\$ 2,500	
612 Music Supplies		\$ 1,071	\$ 1,500	
614 Art & Research Supplies		\$ 3,000	\$ 2,500	
616 PE Supplies		\$ 1,000	\$ 1,000	
618 Science Supplies		\$ 3,000	\$ 3,000	
619 Spanish Supplies		\$ 1,100	\$ 1,200	
620 Media Supplies		\$ 26,622	\$ 20,000	ESSER / ARP Funding

BUDGET & ACTUAL		Revised Budget FY 21-22 (a/o 3/22)	Proposed Budget FY 22-23	Comments
	640 Textbooks	\$ 12,925	\$ 9,820	
	734 Educational Tech Hardware	\$ 48,690	\$ 37,700	
	735 Educational Tech Software	\$ 62,542	\$ 51,305	
	Total Instructional Other Expenses	\$ 278,408	\$ 233,726	
	Total 5100 Instructional	\$ 2,880,871	\$ 2,891,223	
	5210 Special Services - SPED			
	101 Teachers (Sped) Salaries	\$ 170,565	\$ 180,050	
	210 Health Insurance	\$ 57,606	\$ 58,421	
	220 Employer FICA	\$ 2,473	\$ 2,611	
	225 H.S.A.	\$ 5,000	\$ 5,000	
	Total SPED Salaries and Benefits	\$ 235,644	\$ 246,082	
	590 Speech Consultants	\$ 60,000	\$ 60,000	
	610 Supplies / Resources	\$ 1,000	\$ 1,000	
	Total SPED Other Expenses	\$ 61,000	\$ 61,000	
	Total 5210 Special Services - SPED	\$ 296,644	\$ 307,082	
	5213 Health Services			
	110 Nurse's Salaries	\$ 61,808	\$ 63,352	
	210 Health Insurance	\$ 8,395	\$ 9,209	
	220 Employer FICA	\$ 4,728	\$ 4,846	
	230 H.S.A.	\$ 1,000	\$ 1,000	
	Total Health Services Salary and Benefits	\$ 75,931	\$ 78,407	
	320 Nurse PD	\$ 850	\$ 1,500	
	590 Other Purchases Services - Med Waste	\$ 300	\$ 300	
	610 Nurse Supplies	\$ 2,000	\$ 2,000	
	Total Health Services Other Expenses	\$ 3,150	\$ 3,800	
	Total 5213 Health Services	\$ 79,081	\$ 82,207	
	5219 Social Work Services			
	110 Social Worker Salaries	\$ 108,062	\$ 101,875	\$40k ESSER / ARP Funding
	210 Health Insurance	\$ 10,105	\$ 7,678	
	220 Employer FICA	\$ 1,567	\$ 1,477	
	235 H.S.A.	\$ 1,000	\$ 1,000	
	Total Social Work Services Salary and Benefits	\$ 120,735	\$ 112,031	
	610 Social Worker Supplies & Speakers	\$ 1,000	\$ 2,000	
	Total 5219 Social Worker Services	\$ 121,735	\$ 114,031	
	5240 Administration			
	100 Administrative Salaries (certified)	\$ 243,582	\$ 235,562	
	110 Administrative Salaries (non-certified)	\$ 141,403	\$ 138,634	
	210 Health Insurance	\$ 42,154	\$ 44,400	
	220 Employer FICA	\$ 14,349	\$ 14,021	
	225 H.S.A.	\$ 4,000	\$ 4,000	
	Total Administration Salaries and Benefits	\$ 445,488	\$ 436,617	
	300 Staff Self Care	\$ 23,000	\$ 20,000	ESSER / ARP Funding
	320 Professional Development	\$ 3,000	\$ 3,000	
	350 IT, Security, & Communication Services	\$ 50,764	\$ 52,014	
	610 Admin funds	\$ 10,000	\$ 5,000	
	700 Furniture / Equipment	\$ 15,000	\$ 10,000	
	734 Non-Educational Tech Hardware	\$ 2,000	\$ -	

BUDGET & ACTUAL		Revised Budget FY 21-22 (a/o 3/22)	Proposed Budget FY 22-23	Comments
	735 Non-Educational Tech Software	\$ 2,000	\$ -	
	800 Memberships & Subscriptions	\$ 3,125	\$ 2,225	
	820 Legal Services	\$ 27,000	\$ 10,000	
	900 Food Service Support	\$ 2,000	\$ 2,000	
	Total Administration Other Expenses	\$ 137,889	\$ 104,239	
	Total 5240 Administration	\$ 583,377	\$ 540,856	
	5250 Business Services			
	110 Business Services Salaries	\$ 51,675	\$ 52,962	
	210 Health Insurance	\$ 221	\$ 221	
	220 Employer FICA	\$ 3,953	\$ 4,052	
	230 H.S.A.	\$ -	\$ -	
	Total Business Services Salary and Benefits	\$ 55,849	\$ 57,234	
	230 Pension Match (non-certified)	\$ 12,000	\$ 12,000	
	240 Compensated Absences / Post Employment Benefits	\$ 57,256	\$ 37,000	
	235 Buyout across IDCS, except food service	\$ 60,600	\$ 59,600	
	260 Unemployment Compensation	\$ 15,000	\$ 10,000	
	270 Workers Compensation & Commercial Insurance	\$ 30,000	\$ 32,000	
	330 Audit Services	\$ 18,000	\$ 17,200	
	340 Payroll Services	\$ 11,000	\$ 11,000	
	420 LEARN Business Manager	\$ 50,000	\$ 40,000	
	440 Leases / Rental	\$ 43,000	\$ 42,924	
	520 Services - Advert, Misc., Fingerprints	\$ 3,000	\$ 4,160	
	735 Educational Tech Software	\$ -	\$ 1,080	
	815 Condo Fees	\$ 86,000	\$ 172,000	
	Total Business Services Other Expense	\$ 385,856	\$ 438,964	
	Total 5250 Business Services	\$ 441,705	\$ 496,198	
	5260 Plant Services			
	110 Plant Services Salaries	\$ 183,046	\$ 187,512	
	130 Overtime / Substitutes/Extra Summer Staff	\$ 25,138	\$ 202,632	
	210 Health Insurance	\$ 11,687	\$ 9,787	
	220 Employer FICA	\$ 15,926	\$ 29,846	
	225 H.S.A.	\$ 1,000	\$ 1,000	
	Total Plant Services Salaries & Benefits	\$ 236,797	\$ 430,777	
	410 Utilities	\$ 105,560	\$ 99,880	Water, Sewage, Oil Electricity
	430 Maintenance Contracts	\$ 35,200	\$ 35,900	
	431 Annual Maintenance & Inspections	\$ 6,000	\$ 5,355	
	432 Building Maintenance	\$ 25,000	\$ 21,204	
	610 Custodial Supplies & Repairs	\$ 34,111	\$ 26,000	
	Total Plant Services Other Expenses	\$ 205,871	\$ 188,339	
	Total 5260 Plant Services	\$ 442,668	\$ 619,116	
	Total 5450 Capital Set Aside / Capital Improvements	\$ 150,000	\$ 12,578	
	5270 Student Transportation			
	510 Purchased Services-Buses	\$ 32,776	\$ 18,300	\$11k ESSER / ARP Funding
	Total 5270 Student Transportation	\$ 32,776	\$ 18,300	
	Total Expenses	\$ 5,028,857	\$ 5,081,591	

BUDGET & ACTUAL		Revised Budget FY 21-22 (a/o 3/22)	Proposed Budget FY 22-23	Comments
Subtotal Operating Income (Loss)		\$ 221,875	\$ 0	
Add: Interest Income		\$ 8,000	\$ 7,000	
Total Operating Income (Loss)		\$ 229,875	\$ 7,000	
<hr/>				
Non-Operating Items				
4800 Food Service Income				
	002 Lunch Sales	\$ 187,000	\$ 1,000	Includes 10k for summer
	003 Ice Cream / Snacks	\$ -	\$ 4,000	
	006 NSL Match	\$ -	\$ 138,000	
	007 NSL State Match	\$ -	\$ 6,000	
	010 Breakfast	\$ -	\$ 30,000	
	ESSER II / ARP	\$ 1,000	\$ 1,600	snacks for summer
	Total Food Service Revenue	\$ 188,000	\$ 180,600	
5310 Food Service Expense				
	110 Food Service Salaries	\$ 86,142	\$ 91,195	
	210 Health Insurance	\$ 8,616	\$ 9,430	
	220 Employer FICA	\$ 6,590	\$ 6,976	
	225 HSA	\$ 1,000	\$ 1,000	
	230 Buyout	\$ 2,000	\$ 2,000	
	Total Food Service Salaries & Benefits	\$ 104,348	\$ 110,602	
	300 Professional Development	\$ -	\$ 1,000	
	580 Travel	\$ 500	\$ 500	
	610 Supplies	\$ 10,000	\$ 10,000	
	632 Lunch	\$ 53,216	\$ 48,600	ESSER II 216, 10k summer
	634 Milk / juice	\$ 1,000	\$ 7,500	ESSER II
	735 Titan Food Service online program	\$ 1,699	\$ 1,700	
	810 Dues and Fees	\$ 350	\$ 350	
	Total Food Service Other Expenses	\$ 66,765	\$ 69,650	
	Total Food Service Expense	\$ 171,113	\$ 180,252	
Total Non-Operating Income (Loss) - Food Service		\$ 16,887	\$ 348	

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

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

OMB No. 1545-0047

2020Open to Public
Inspection**A** For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021****B** Check if applicable:

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

C Name of organization**IDCS, INC.**

Doing business as

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

68 THERMOS AVENUE

Room/suite

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

NORWICH, CT 06360**F** Name and address of principal officer: **ELLEN RETELLE, PH D****SAME AS C ABOVE****D** Employer identification number**06-1479419****E** Telephone number**(860) 892-1900****G** Gross receipts \$**4,836,605.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.IDCS.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1997****M** State of legal domicile: **CT****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: A PRE-KINDERGARTEN THROUGH GRADE 8 PUBLIC CHARTER SCHOOL SERVING A DIVERSE POPULATION OF STUDENTS.
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 3 9
	4	Number of independent voting members of the governing body (Part VI, line 1b) 4 6
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a) 5 77
	6	Total number of volunteers (estimate if necessary) 6 8
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 4,702,735. 4,789,816.
	9	Program service revenue (Part VIII, line 2g) 168,352. 30,645.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 24,357. 16,144.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0. 0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 4,895,444. 4,836,605.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 0.
	14	Benefits paid to or for members (Part IX, column (A), line 4) 0. 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 3,639,544. 3,771,965.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0. 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 1,249,943. 1,244,973.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 4,889,487. 5,016,938.
19	Revenue less expenses. Subtract line 18 from line 12 5,957. -180,333.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16) 6,030,545. 5,975,444.
	21	Total liabilities (Part X, line 26) 271,654. 323,544.
	22	Net assets or fund balances. Subtract line 21 from line 20 5,758,891. 5,651,900.

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	ELLEN RETELLE, PH D, EXECUTIVE DIRECTOR Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	THOMAS O. MARIEN, CPA, MB	THOMAS O. MARIEN, CP	05/16/22		P01064007
	Firm's name ▶ PKF O'CONNOR DAVIES, LLP	Firm's EIN ▶ 27-1728945			
	Firm's address ▶ 100 GREAT MEADOW ROAD WETHERSFIELD, CT 06109	Phone no. 860-257-1870			

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

THE IDCS IS A PRE-KINDERGARTEN THROUGH GRADE EIGHT PUBLIC CHARTER SCHOOL LOCATED IN NORWICH, CONNECTICUT, SERVING A DIVERSE POPULATION OF STUDENTS FROM NORWICH AND 16 SURROUNDING TOWNS. THE INTEGRATED DAY CHARTER SCHOOL, IN PARTNERSHIP WITH ITS CHILDREN, FAMILIES AND

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **4,066,915.** including grants of \$) (Revenue \$ **30,645.**)

PREPARE STUDENTS TO BECOME CONFIDENT, SOCIALLY RESPONSIBLE CITIZENS AND LIFELONG LEARNERS WHO APPLY THEIR KNOWLEDGE TO IMPROVE THEMSELVES AND THE WORLD AROUND THEM. THE SCHOOL HAS CURRENTLY INCREASED ITS CAPACITY TO A SIZE OF 371 STUDENTS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses **4,066,915.**Form **990** (2020)

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	27
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

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

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 77		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country			
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state?	13a		
Note: See the instructions for additional information the organization must report on Schedule O.			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
If "Yes," complete Form 4720, Schedule O.			

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

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

☒**Section A. Governing Body and Management**

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

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

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Part VII	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>
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(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position <small>(do not check more than one box, unless person is both an officer and a director/trustee)</small>						(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			
1b Subtotal								486,805.	0.	71,784.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								486,805.	0.	71,784.


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

1

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	 0	

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	4,784,453.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	5,363.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a AFTER SCHOOL FEES	Business Code	624110	26,770.	26,770.		
	b SCHOOL LUNCH PROGRAM		722310	1,955.	1,955.		
	c SUMMER CAMP		624410	1,920.	1,920.		
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			30,645.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			16,144.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real (ii) Personal				
b Less: rental expenses ...		6b					
c Rental income or (loss)		6c					
d Net rental income or (loss)							
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities (ii) Other				
b Less: cost or other basis and sales expenses		7b					
c Gain or (loss)		7c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19		9a					
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions			4,836,605.	30,645.	0.	16,144.

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	405,089.	314,409.	90,680.	
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	2,624,321.	2,272,059.	352,262.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	11,531.	8,263.	3,268.	
9 Other employee benefits	637,120.	456,543.	180,577.	
10 Payroll taxes	93,904.	67,289.	26,615.	
11 Fees for services (nonemployees):				
a Management				
b Legal	27,756.		27,756.	
c Accounting	15,500.		15,500.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	4,215.		4,215.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	88,578.	31,148.	57,430.	
12 Advertising and promotion				
13 Office expenses	142,662.	120,939.	21,723.	
14 Information technology	26,272.	25,166.	1,106.	
15 Royalties				
16 Occupancy	182,457.	141,853.	40,604.	
17 Travel	426.	426.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	669.	669.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	473,923.	364,979.	108,944.	
23 Insurance	20,604.	20,604.		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM EXPENSES	146,696.	146,696.		
b REPAIRS AND MAINTENANCE	73,653.	54,385.	19,268.	
c FOOD	26,009.	26,009.		
d PROFESSIONAL DEVELOPMEN	15,553.	15,478.	75.	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	5,016,938.	4,066,915.	950,023.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	39,737.	1	29,601.
	2 Savings and temporary cash investments	655,047.	2	832,254.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	77,767.	4	142,886.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	4,860.	9	55,099.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 9,656,189.		
	b Less: accumulated depreciation	10b 5,126,034.		
		5,004,078.	10c	4,530,155.
	11 Investments - publicly traded securities	249,056.	11	385,449.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 33)	6,030,545.	16	5,975,444.	
Liabilities	17 Accounts payable and accrued expenses	211,504.	17	274,370.
	18 Grants payable		18	
	19 Deferred revenue	700.	19	49,174.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	59,450.	23	0.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	271,654.	26	323,544.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	5,758,891.	27	5,651,900.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	5,758,891.	32	5,651,900.
	33 Total liabilities and net assets/fund balances	6,030,545.	33	5,975,444.

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Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,836,605.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,016,938.
3	Revenue less expenses. Subtract line 2 from line 1	3	-180,333.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,758,891.
5	Net unrealized gains (losses) on investments	5	73,342.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	5,651,900.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

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

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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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		
<input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2020

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. 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 - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI .		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2020

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

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2020 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Schedule A (Form 990 or 990-EZ) 2020

Part VI

Supplemental Information.

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

IDCS, INC.

Employer identification number

06-1479419

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

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

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

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

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

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

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

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

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

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

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

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

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

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

b Assets included in Form 990, Part X ▶ \$

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Schedule D (Form 990) 2020

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

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

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

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

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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

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

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

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

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

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

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Term endowment ☐ %

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

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

(i) Unrelated organizations

(ii) Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		192,966.		192,966.
b Buildings		7,581,653.	4,587,513.	2,994,140.
c Leasehold improvements		1,448,993.	230,157.	1,218,836.
d Equipment		432,577.	308,364.	124,213.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,530,155.

Schedule D (Form 990) 2020

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☒

Schedule D (Form 990) 2020

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

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

1	Total revenue, gains, and other support per audited financial statements	1	4,905,732.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	73,342.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	73,342.
3	Subtract line 2e from line 1	3	4,832,390.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	4,215.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	4,215.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	4,836,605.

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

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

1	Total expenses and losses per audited financial statements	1	5,012,723.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	5,012,723.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	4,215.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	4,215.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	5,016,938.

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 SCHOOL IS GENERALLY EXEMPT FROM INCOME TAX UNDER SECTION 501(C)(3) OF THE U.S. INTERNAL REVENUE CODE. THE SCHOOL RECOGNIZES THE EFFECT OF INCOME TAX POSITIONS ONLY IF THOSE POSITIONS ARE MORE LIKELY THAN NOT TO BE SUSTAINED. MANAGEMENT HAS DETERMINED THAT THE SCHOOL HAD NO UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE FINANCIAL STATEMENT RECOGNITION OR DISCLOSURE. THE SCHOOL IS NO LONGER SUBJECT TO EXAMINATIONS BY THE APPLICABLE TAXING JURISDICTIONS FOR PERIODS PRIOR TO JULY 1, 2018.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

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

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

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

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

IDCS, INC.

Employer identification number

06-1479419

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 on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II
- THE SCHOOL PUBLICIZES ITS RACIAL NONDISCRIMINATION POLICY IN ITS BYLAWS AND RECRUITING BROCHURES. THE POLICY IS ALSO DISCLOSED ON THE SCHOOL'S WEBSITE.**

- 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.
- THIS IS CONSIDERED A "CHARTER SCHOOL" THROUGH THE STATE OF CT. THERE IS NO TUITION AND THEREFORE, NO FINANCIAL ASSISTANCE.**

- 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?
- b** Has the organization's right to such aid ever been revoked or suspended?
- If you answered "Yes" on either line 6a or line 6b, explain on Part II.
- 7** Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II

	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) 2020

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information.**LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:**

THIS IS A SCHOOL CHARTERED UNDER THE STATE OF CONNECTICUT BOARD OF
EDUCATION TO OFFER A FLEXIBLE ATMOSPHERE, CATERING TO THE DIFFERENCES OF
THE LEARNERS WHO ATTEND THE SCHOOL. THE SCHOOL RECEIVES FEDERAL GRANT
FUNDS FROM THE U.S. DEPARTMENT OF EDUCATION.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

IDCS, INC.

Employer identification number

06-1479419

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

COMMUNITY PROVIDES A SAFE, FLEXIBLE AND ACADEMICALLY CHALLENGING
LEARNING ENVIRONMENT THAT MEETS THE UNIQUE SOCIAL, EMOTIONAL, ACADEMIC
AND PHYSICAL NEEDS OF EACH CHILD.

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

A DRAFT OF THE FORM 990 WILL BE PROVIDED TO THE GOVERNING BOARD FOR REVIEW
AND COMMENT. AFTER INPUT HAS BEEN ADDRESSED THE EXECUTIVE DIRECTOR WILL
DISTRIBUTE THE COMPLETED IRS FORM 990 TO THE GOVERNING BOARD AT A REGULARLY
SCHEDULED MEETING PRIOR TO FILING WITH THE IRS.

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

THE CONFLICT OF INTEREST POLICY APPLIES TO ALL FULL AND PART-TIME
EMPLOYEES, THE BOARD OF DIRECTORS, AND WHEN DEEMED APPROPRIATE BY THE
EXECUTIVE DIRECTOR OR THE BOARD OF DIRECTORS, ANY CONSULTANT REGULARLY
CONTRACTED BY THE ORGANIZATION. IF THERE ARE ANY CONFLICTS OF INTEREST,
THEY ARE REVIEWED ANNUALLY BY THE BOARD OF DIRECTORS. SHOULD A POSSIBLE
CONFLICT ARISE DISCLOSURE TO THE ORGANIZATION SHOULD BE MADE TO THE
EXECUTIVE DIRECTOR OR THE BOARD OF DIRECTORS CHAIR. THE MATTER WILL THEN BE
DISCLOSED TO THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS SHALL DETERMINE
WHETHER A CONFLICT EXISTS AND IN THE CASE OF AN EXISTING CONFLICT, WHETHER
THE CONTEMPLATED TRANSACTION MAY BE AUTHORIZED AS JUST, FAIR, AND
REASONABLE TO SERAC. THE DECISION OF THE BOARD OF DIRECTORS ON THESE
MATTERS WILL REST IN THEIR SOLE DISCRETION, AND THEIR CONCERN MUST BE THE
WELFARE OF SERAC AND THE ADVANCEMENT OF ITS PURPOSE AND MISSION.

Name of the organization

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

THE GOVERNING BOARD REVIEWS AND APPROVES THE COMPENSATION OF THE EXECUTIVE DIRECTOR. THE GOVERNING BOARD USES COMPARABILITY DATA BY IDENTIFYING AT LEAST THREE COMPARABLE POSITIONS AND COMPENSATION PACKAGES TO SUPPORT THEIR DETERMINATION. SPECIAL CIRCUMSTANCES MUST EXIST IN ORDER FOR THE EXECUTIVE DIRECTOR TO BE AWARDED COMPENSATION ABOVE THE 50TH PERCENTILE. ONCE COMPENSATION HAS BEEN REVIEWED AND APPROVED, THE DECISION IS DOCUMENTED WITHIN THE BOARD MINUTES. THE LAST REVIEW WAS PERFORMED IN JUNE 2021.

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

THE ORGANIZATION MAKES ITS FORM 990 AVAILABLE FOR PUBLIC INSPECTION AS REQUIRED UNDER SECTION 6104 OF THE INTERNAL REVENUE CODE. THE RETURN IS POSTED ON GUIDESTAR.ORG AND OTHER SIMILAR TYPES OF WEBSITES. IN ADDITION, THE FINANCIAL STATEMENTS, CONFLICT OF INTEREST POLICY, ARTICLES OF INCORPORATION, FORM 990, FORM 1023, AND BY-LAWS ARE ALSO AVAILABLE UPON WRITTEN REQUEST OR BY CALLING THE ORGANIZATION DIRECTLY.

FORM 990, PART XII, LINE 2C:

THE IDCS, INC. BOARD ASSUMES RESPONSIBILITY FOR THE OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF ITS INDEPENDENT AUDITOR. THIS PROCESS HAS NOT CHANGED FROM PRIOR YEAR.