APPENDIX A: 2025-26 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:
Debby Allard	deba@idcs.org / 860-892-1900
Grades Authorized to Serve in 2025-2026:	Charter Term:
PK-8	2026-2031

School Performance Best Practices

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

The Integrated Day Charter school lives up to our mission, vision and core tenets which all serve as the guiding principles in grounding everyone's work towards the academic success of our students. During the 2025-2026 school year, there was a continued focus on our school's tenets, restorative practices training for all staff and administration, professional development for teachers on better understanding data and disparities in data, and acquisition of grants for many purposes, including taking data and making actionable steps to improve teaching and learning and to close gaps in the coming years.

Core Tenets: Building on the 2024–2025 focus of establishing a shared understanding of IDCS's core tenets, the 2025–2026 school year emphasized increased accountability and consistent implementation. Teachers and school groups documented their service learning projects and presented their work during end-of-year assemblies, reinforcing service learning as a hallmark of the IDCS experience.

Volunteer onboarding was strengthened through direct outreach by the Director and school staff, particularly to Multilingual Learner (ML) families, resulting in increased family participation, especially in at-home volunteer opportunities and Faculty Appreciation Week. Student achievement also became a central focus of faculty meetings, Think Tank Tuesdays, and more frequent Data Team meetings, with an emphasis on analyzing data to identify trends, address disparities, and inform instructional decisions. Collectively, these efforts strengthened implementation of the school's core tenets while supporting improved family engagement and student achievement.

Professional Development:
Restorative Practices: Recognizing an increase in exclusionary discipline during the 2024–2025 school year, IDCS prioritized restorative practices in 2025–2026 to promote more inclusive approaches to student behavior. All faculty and staff participated in ongoing restorative practices training, while the Dean of Students completed LEARN's *Compliance to Coherence* leadership series. The school also expanded proactive interventions, including proactive stakeholder meetings with families, behavior contracts, mentoring, buddy classrooms, and community service, resulting in a stronger emphasis on preventative and restorative disciplinary practices. Our results indicate that we have had a decrease in exclusionary discipline, particularly In School Suspensions.
Data Talks: Think Tank Tuesdays provided dedicated time for teachers to strengthen their capacity to analyze student data, identify trends, and examine disparities among student populations. Throughout 2025–2026, faculty used multiple data sources to inform instructional decision-making and deepen data literacy. Building on this

foundation, the 2026–2027 focus will shift to implementing targeted instructional strategies, interventions, and measurable action steps to improve outcomes for all students.

Continued Expansion of Academic Offerings: In addition to expanding athletic and enrichment opportunities, IDCS has significantly increased its academic extracurricular offerings, supported in large part by the Youth Service Prevention (YSP) grant. Student participation has continued to grow across a diverse range of clubs, including cooking, crafting, science, and play-based activities, as well as academic and STEM opportunities such as MathCounts, Girls Who Game, eSports, Robotics, and the addition of a FIRST Tech Challenge team.

Attendance: Attendance at IDCS improved in the 2025 - 2026 school year. Weekly, the school counselors, administration team, and nurse meet to discuss students who are frequently absent, notice trends, and individualize ways to support each family in getting their children to school. The team approaches the families with supportive solutions to improve student attendance. Letters are also mailed out bi-weekly informing parents of frequently absent students on the importance of attendance. Family meetings and conversations via phone and in-person are also held. Our chronic absenteeism rate reduced to 10.67%.

Multiage Experiences: IDCS has a multiage approach throughout the school. Learning buddies combine students in various grade bands (PK & 6), (2/3 & 7/8), (K/1 & 4/5) to work together on service learning projects, reading, play-based learning and more. Classes (aside from PK, one Kindergarten, one Grade 1 and 6th grade classes) are all multiage as well. Lunch waves are multiage and students sit with one another to eat lunch and build community. All-school assemblies, which happen twice monthly, include the entire school with pods of students presenting to one another. This supports a communal approach in educating our IDCS students.

Research: Research is a core tenet at IDCS. Each student investigates 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 complete 1 research project; K/1 to Grade 6 engage in 3 research projects and 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 and community members 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 or a group.

Acquisition of grants: During the 2025–2026 school year, IDCS successfully secured several grants to advance student achievement. Increased funding from the Buck Foundation supports ongoing school improvement efforts, while an additional Buck Foundation grant enabled IDCS to join the Charter Literacy Consortium, partnering with TNTP, Columbia University, and charter schools across Connecticut and New York to improve literacy proficiency over the next three years. A grant from MindTrust supports the development of a five-year strategic plan with Bellwether, centered on student achievement. Additional grants from ReadyCT and Project Peace have expanded coding, robotics, and STEM learning opportunities for students.

1. What is the school intended to improve through its best practices?

Improvement in Math and Literacy Tier 1 Instruction and Closing Achievement Disparities: Through consistency in adherence to standards and research-based instruction and curricular programs, implementation of stronger instructional practices (SMPs and Science of Reading practices), data-driven decision-making, and targeted interventions that address learning gaps, IDCS will improve student achievement in math and literacy. With the support of a contract from EdAdvance for support in math to create an IDCS Math Vision Statement, in-class coaching, and professional development around the 8 Standards for Mathematical Practices, followed by classroom walkthroughs and targeted support, IDCS will see an increase in student achievement in math through improvement of best practice.

In literacy, through the acquisition of a grant from Buck Foundation which allows IDCS to become part of the Charter Literacy Consortium, professional development, coaching, and accountability will increase. Through participation in the Charter Literacy Consortium and collaboration with TNTP, Columbia University, and partner charter schools to increase literacy proficiency over the next three years. Professional development will be centered around the Science of Reading for all grade levels, adoption of the HMH Into Reading curriculum to extend to grades 4-8, the addition of a reading interventionist for grades 4-8, and creating shifts in the mindsets of teachers to support understanding what is in and out of students' spheres of influence, literacy scores will increase through those aforementioned named best practices.

Supporting long-term continuous improvement: Through strategic planning and grant-funded initiatives that ensure sustainable growth in teaching, learning, and student success, best practices will be supported. IDCS will engage in the creation of a robust and detailed strategic plan with actionable steps and follow-up accountability which will include school goals and objectives focused on operations, instruction, and adherence to the core tenets.

Strengthening family and community engagement: As one of our core tenets is Family Partnership and IDCS recognizes the importance of all family involvement in student's lives as correlated to student achievement, IDCS believes a continued best practice in this area will be specific to increasing volunteerism and participation from our high-needs population families. As there is a gap amongst achievement in our high needs and non-high needs populations, increasing family engagement will likely yield positive results in comfort, students seeing their families increasingly involved, and creating opportunities for connections. These efforts will include volunteer participation, particularly among multilingual families, and expanding opportunities for families to participate in student learning and school events.

Enhancing implementation of inclusionary discipline practices: By IDCS strengthening its implementation of inclusionary disciplinary practices by emphasizing proactive, restorative approaches that keep students engaged in learning and connected to the school community. The school increased proactive meetings with students, families, teachers, counselors, and administrators to identify concerns early and collaboratively develop support plans before behaviors escalated. Opportunities for older students to serve as mentors for younger peers were expanded, fostering positive relationships and reinforcing leadership and accountability. When disciplinary responses were necessary, staff emphasized logical consequences that promoted reflection and growth, such as community service or learning-based activities tied to the behavior, rather than relying solely on exclusionary practices. Consistent with the school's Responsive Classroom approach, buddy classrooms were utilized to provide students with a supportive environment to regulate, reflect, and re-engage in learning while maintaining a sense of belonging within the school community. Keeping students in classrooms learning will increase teaching and learning time for all students.

Overall, IDCS intends for these best practices to create a more equitable, engaging, and data-informed learning environment where every student has the opportunity to achieve academic success while developing socially, emotionally, and as active members of their community as promised in our mission and vision.

2. How does the school provide evidence that the best practices are yielding an improvement?

Improvement in Math and Literacy Tier 1 Instruction and Closing Achievement Disparities: IDCS provides evidence that these best practices are yielding improvement through multiple measures of student achievement, instructional quality, and implementation fidelity. Student growth in mathematics and literacy will be monitored using universal screening assessments, benchmark assessments, progress monitoring, i-Ready, DIBELS, and SBAC, with results analyzed regularly by cohorts, grade-level, and overall data. Particular attention is being paid to growth among identified student subgroups to determine whether achievement disparities are narrowing. Evidence of improved Tier 1 instruction is collected through classroom walkthroughs, instructional coaching cycles, and observations focused on implementation of the Standards for Mathematical Practice, Science of Reading instructional practices, and effective use of the HMH Into Reading curriculum. Professional development participation, coaching feedback, teacher reflection, and implementation rubrics will be used to monitor the consistent application of research-based instructional practices. The partnership with EdAdvance, established in the 25-26 school year but put into practice for the 26-27 school year, will provide ongoing coaching, professional learning, and follow-up observations to evaluate implementation of the IDCS Math Vision and the eight Standards for Mathematical Practice. Similarly, participation in the Charter Literacy Consortium with TNTP, Columbia University, and partner charter schools will include coaching, professional learning, progress monitoring, and accountability measures designed to improve literacy instruction and student outcomes over the three-year grant period. Finally, IDCS regularly reviews schoolwide data through Think Tank Tuesdays, Data Team meetings, leadership meetings, and annual school improvement reviews to evaluate the effectiveness of instructional practices, adjust interventions as needed, and ensure continuous improvement in both student achievement and equitable outcomes across all student populations.

Supporting long-term continuous improvement: IDCS provides evidence that these best practices are yielding improvement through ongoing monitoring of strategic plan implementation, measurable progress toward established goals, and regular review of schoolwide performance indicators. The strategic plan includes clearly defined objectives, timelines, responsible parties, and success metrics related to operations, instruction, student achievement, and implementation of the school's core tenets. Progress is and will continue to be reviewed regularly by school leadership and the Board of Directors, with adjustments made as needed based on data and outcomes. Grant-funded initiatives include defined deliverables, progress reports, and accountability measures to evaluate their impact on teaching, learning, and student success. Also important to note are the goals and actions items from the 2026 CSDE Charter Renewal Report response to contingencies, which also align with the aforementioned best practices. Evidence of continuous improvement will be demonstrated through increased fidelity of implementation, improved student achievement and engagement data, successful completion of strategic plan benchmarks, and annual evaluation of school goals to ensure sustained organizational growth and continuous improvement.

Strengthening family and community engagement:IDCS provides evidence that these best practices are yielding improvement through increased family participation, stronger school-home partnerships, and improved engagement of families from high-needs populations, particularly Multilingual Learner (ML) families. The school will monitor volunteer participation, attendance at school events, participation in home visits, student-teacher conferences, workshops, and other family engagement opportunities, while disaggregating participation data to identify trends among student groups. In the 25-26 school year, we noticed that attendance at school events and home visits is high for these populations but low for volunteering, so that is a particular area where results should be yielded. Outreach efforts, including personalized communication, translated materials, and direct relationship-building with ML families, are evaluated through participation rates and family feedback. In addition, IDCS examines connections between increased family engagement and student outcomes, including attendance, behavior, and academic achievement. Bi-annual family climate surveys, stakeholder feedback, and documentation of family involvement in school activities provide additional evidence that strengthened partnerships with families and the community are contributing to improved student success and a continually and increasingly inclusive school environment.

Enhancing implementation of inclusionary discipline practices: IDCS monitors both implementation fidelity and student outcomes related to school climate and behavior. The school tracks the frequency and outcomes of proactive parent meetings, mentoring opportunities between older and younger students, utilization of buddy classrooms, and other restorative interventions to ensure these supports are consistently implemented before exclusionary disciplinary measures are considered. Behavioral data, including office discipline referrals using Jotform, in-school and out-of-school suspensions, repeat behavioral incidents, and student attendance, are reviewed regularly to measure the effectiveness of these inclusionary practices. Additionally, school climate surveys, stakeholder feedback, and behavior trend analyses provide evidence of improvements in students' sense of belonging, relationships with peers and adults (through a safe person survey), and overall school climate. Collectively, these measures demonstrate whether increased use of proactive, restorative, and inclusionary disciplinary practices is contributing to improved student behavior, stronger family partnerships, and increased time engaged in learning.

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

CONNECTICUT

Indicator	Index/Rate	Target	Points Earned	Max Points	% Points Earned	State % Points Earned
1a. ELA Performance Index - All Students	66.8	75	44.5	50	**89.0**	**86.3**
1b. ELA Performance Index - High Needs Students	61.5	75	41.0	50	**82.0**	**73.2**
1c. Math Performance Index - All Students	59.7	75	39.8	50	**79.6**	**81.5**
1d. Math Performance Index - High Needs Students	54.0	75	36.0	50	**72.0**	**67.5**
1e. Science Performance Index - All Students	67.2	75	44.8	50	**89.6**	**83.5**
1f. Science Performance Index - High Needs Students	61.3	75	40.9	50	**81.7**	**69.5**
2a. ELA Academic Growth - All Students	60.9%	100%	60.9	100	**60.9**	**60.6**
2b. ELA Academic Growth - High Needs Students	57.9%	100%	57.9	100	**57.9**	**55.7**
2c. Math Academic Growth - All Students	47.9%	100%	47.9	100	**47.9**	**62.3**
2d. Math Academic Growth - High Needs Students	44.0%	100%	44.0	100	**44.0**	**55.9**
2e. Progress Toward English Proficiency - Literacy	.	100%	.	.	**.**	**58.7**
2f. Progress Toward English Proficiency - Oral	.	100%	.	.	**.**	**55.7**
4a. Chronic Absenteeism - All Students	12.8%	<=5%	34.4	50	**68.8**	**51.3**
4b. Chronic Absenteeism - High Needs Students	17.9%	<=5%	24.2	50	**48.4**	**20.8**
5. Preparation for CCR - Percent Taking Courses	.	75%	.	.	**.**	**100.0**
6. Preparation for CCR - Percent Passing Exams	.	75%	.	.	**.**	**62.9**
7. On-track to High School Graduation	95.3%	94%	50.0	50	**100.0**	**91.4**
8. 4-year Graduation: All Students (2024 Cohort)	.	94%	.	.	**.**	**94.6**
9. 6-year Graduation: High Needs Students (2022 Cohort)	.	94%	.	.	**.**	**92.9**
10. Postsecondary Entrance (Graduating Class 2024)	.	75%	.	.	**.**	**89.3**
11. Physical Fitness (estimated participation rate = 85.3%)	62.8%	75%	20.9	50	**41.8**	**65.4**
12. Arts Access	.	60%	.	.	**.**	**91.9**
Accountability Index	.		587.1	900	**65.2**	**71.8**

Gap Indicators

Indicator	Non-High Needs Rate	High Needs Rate	Size of Gap	State Gap Mean +1 Standard Deviation	Is Gap an Outlier?
ELA Performance Index Gap	74.5	61.5	13.0	16.9	**N**
Math Performance Index Gap	68.2	54.0	14.2	18.4	**N**
Science Performance Index Gap	74.2	61.3	12.9	18.2	**N**
Graduation Rate Gap (2022 Cohort)	.	.	.	.	

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

Assessment Participation Rates

Indicator	Participation Rate (%)
ELA - All Students	100.0
ELA - High Needs Students	100.0
Math - All Students	100.0
Math - High Needs Students	100.0
Science - All Students	100.0
Science - High Needs Students	100.0

Minimum participation standard is 95%.

SECTION 1: SCHOOL PERFORMANCE

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

MISSION STATEMENT

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 Students in 3-8 will improve their performance on SBAC Math and ELA	In 25-26, IDCS's third grade scores showed significant improvement over last year's 3rd grade scores in both ELA (17% improvement) and Math (20% improvement). Our 7th Grader scores rose by 9% in ELA. 5th grade math and science scores also improved by 9% and 10% respectively. Our scores also went up by 2% in 7th grade math. Our overall math scores rose by 4% during the 2025-2026 school year. When looking at Cohort Data our 2025-2026 7th grade students showed 14% improvement on SBAC in ELA from their 6th grade year. Our 4th graders showed 8% improvement in their math scores from the previous year, our 5th graders showed 4% improvement, and our 6th graders showed 5% improvement.
Chronic Absenteeism IDCS will reduce the chronic absenteeism rate from the 25-26 school year to the 26-27 school year, particularly among the free & reduced and SWD populations.	In 25-26, IDCS improved the overall attendance rate from 94.8% (24-25) to 95.1% (25-26). Furthermore, the chronically absent rate improved from 12.8% in 24-25 to 10.67% in 25-26. IDCS will continue to improve these rates, specifically amongst the populations mentioned in the goal statements. Proactive parent meetings will be facilitated, the continuation of weekly meetings with counselors/nurse/admin to identify students and support strategies, and regular communication to

	families ensuring a partnership for attendance ensure students are at school and learning.
Family Involvement An increased number of families, with a focus on ML families, will attend community events and volunteer in the school, at events and in the classrooms.	Two dedicated Family Liaisons support IDCS by helping to organize events and engage families for volunteer opportunities. In the 2025–26 school year, IDCS recorded 667 instances of in-school volunteer participation, up from 625 from the 24-25 school year. This does not include the many volunteers who helped out during events outside of the school day. For the 25-26 school year, we will disaggregate those numbers even further to identify ML families to quantify involvement amongst that population.

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

Key Practices and Strategies Contributing to Student Achievement

Targeted Literacy Instruction & Data Driven Interventions: IDCS continued to make literacy instruction a top priority during the 2025-2026 school year. As our K-3 teachers dove into their second year of using the HMH Into Reading program we have seen significant growth in all of our students as evidenced by our ELA scores. We are continuing this growth into the future as we adopt this program for our 4-8th grade students for the upcoming school year, a decision that was made based on lack of ELA growth in some of the upper grades, as well as the progress we are seeing in the lower grades. Achievement indicators that remain areas for continuous improvement are closing both growth and proficiency scores for our high needs and non-high needs population with a focus on improving Tier 1 instruction.

PD in the Science of Reading for our upper grade teachers was provided during the 2025-2026 school year. This PD ensured that upper-grade teachers had the knowledge and instructional strategies necessary to support students who enter the upper grades with unfinished literacy skills using science-based methodology. This was also discussed in Data Team Meetings with a focus on what teachers could do to support their students in fluency. Continued training during the 2026-2027 school year will emphasize explicit vocabulary instruction, comprehension strategies, fluency, morphology and multisyllabic word reading, close reading of complex text, and disciplinary literacy across content areas.

Math PD We are continuing to strengthen math achievement through consistent, student-centered instructional practices that promote mathematical thinking and discussion, specifically focused on Tier 1 instruction. Teachers engaged in PD around the importance of using anchor charts, manipulatives and visuals to reinforce key concepts and provide students with accessible visual references during instruction and independent work. The use of Interactive notebooks allowed students to organize mathematical concepts, model their thinking, and revisit previously taught skills. These practices support active engagement and deeper understanding while providing multiple opportunities for students to demonstrate mathematical thinking. As we move into the 2026-2027 school year we will continue to focus on instructional strategies in mathematics as well as the 8 Standards for Mathematical Practice. Achievement indicators that remain areas for continuous improvement are closing both growth and proficiency scores for our high needs and non-high needs population with a focus on improving Tier 1 instruction.

Areas of Continuous Improvement

Mathematics Instruction The Math Performance Index for all students was 59.7, earning 79.6% of available points, slightly below the state's 81.5%. For high-needs students, the Math Performance Index was 54.0, although the school's 72.0% of points earned was higher than the state's 67.5%. More significantly, Math Academic Growth was only 47.9% for all students and 44.0% for high-needs students, both substantially below the state rates of 62.3% and 55.9%, respectively. These results indicate a need to focus on accelerating mathematics growth and ensuring that students, particularly high-needs students, make sufficient progress toward grade-level expectations.

PD in the Areas of Math and Reading will focus on Tier 1 instruction. Through a focus in Tier 1 instruction, we will reduce the number of students who continue to struggle with reading and math, and ultimately narrow the achievement gap between high-needs and non-high-needs students. The Science of Reading PD coupled with onboarding and thorough training of the HMH curriculum as well as monitored implementation through classroom walk-throughs and observations and follow-up meetings will ensure fidelity to the program. Math PD will focus on the 8 Standards for Mathematical Practices.

SECTION 2: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT	
1. **Financial Documents:** As required by C.G.S. § 10-66cc(b)(2) and 10-66pp, the charter school, and if applicable, the charter school management organization of the state or local charter school, (1) shall submit FY 2024-2025 certified audit statements, including the statement of activities showing all revenues from public and private sources, expenditures, and net operating gain/loss, balance sheet and statement of cash flows; (2) the charter school and if applicable, the charter school management organization of the state or local charter school, shall submit a complete copy of the most recently completed Internal Revenue Service form 990, including all parts and schedules, **other than Schedule B** of such form; (3) provide the FY 2025-2026 budget; and (4) provide a FY 2026-2027 board-approved budget.	
2. **Financial Condition:** Provide the following financial data for FY 2024-2025	
Total margin (net income/total revenue):	**-.015**
Debt to asset ratio (total liabilities/total assets):	**.15**
Debt service coverage ratio (net income + depreciation + interest expense)/ (annual principal + interest, and lease payments):	**0**
Current asset ratio (current assets/current liabilities):	**6.79%**
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	**44**
Cash flow (change in cash balance):	**$754,736**

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

Name:	Occupation:	Board Role/Term:	Mailing/Email:	Background Check:
Debby Allard	Executive Director, IDCS	Ex-Officio Member July 2021 AD July 2024 ED	3 Seacrest Dr. Westerly, RI 02891 deba@idcs.org	✅ Yes ☐ No
Cheryl Blanchard	First Selectman Sprague	Treasurer Community Member Chair, Finance Committee March 2016-2020 June 2020-2023 June 2023-2026	93 Potash Hill Rd. Baltic, CT 06330 cherylb@idcs.org	✅ Yes ☐ No
Joe Cyr	Dean of Students, IDCS	Ex-Officio Member July 2024 DoS	225 Thames St. New London, CT 06320 joec@idcs.org	✅ Yes ☐ No
Julia Cronin (substitute for Brianne Temple Nov. 2025-June 2026)	Teacher, IDCS	Teacher Member Substitute Nov. 2025-June 2026	21 Erin's Way Ledyard, CT 06339 juliac@idcs.org	✅ Yes ☐ No
Allie Grant (substitute: Kristin Maletz, March-June)	Teacher, IDCS	Teacher Member June 2025-2026	1 Blueberry Hill Rd. Norwich, CT 06360 allieg@idcs.org	✅ Yes ☐ No
Amanda Hicks	Teacher, IDCS	Teacher Member Finance Committee June 2021-2024 June 2024-2027	82 Stockade Rd. South Glastonbury, CT 06073 amandah@idcs.org	✅ Yes ☐ No
Brandon Hyde	Business Owner	Vice Chair Community Member Governance Committee Sept. 2022-June 2025	422 Plain Hill Rd. Norwich, CT 06360 brandonh@idcs.org	✅ Yes ☐ No
Monique Kercado	Paraeducator, IDCS	Non-Certified Member Non-Voting Aug. 2024-June 2026	48 Fielding Dr. Uncasville, CT 06382 moniquek@idcs.org	✅ Yes ☐ No

Kristin Maletz (substitute for Allie Grant March-June)	Teacher, IDCS	Teacher Member Substitute July 2022-June 2025 March 2026-June 2026	172 Rattlesnake Ledge Rd., Salem, CT 06420 kristinm@idcs.org	✅ Yes ☐ No
Allison Martin	Field Sales Manager	Chair Parent Member Finance Committee June 2019-2021 June 2021-2024 June 2024-June 2027	170 Scotland Rd. Baltic, CT 06330 alliem@idcs.org	✅ Yes ☐ No
Gregory Perry	CEA	Norwich Board of Education Liaison Nov. 2021 Election Cycle	33 Mulberry St. Norwich, CT 06360 gregp@idcs.org	✅ Yes ☐ No
Sandy Quarto	Retired	Community Member Chair, Curriculum Committee Aug. 2015-June 2018 June 2018-2021 June 2021-2024 June 2024-2027	25 Elmwood Ave. Norwich, CT 06360 sandyq@idcs.org	✅ Yes ☐ No
Shawna Quinn	Paraeducator, IDCS	Non-Certified Member Non-Voting Aug. 2023-June 2025	26 Baltic St. Norwich, CT 06360 shawnaq@idcs.org	✅ Yes ☐ No
Ellen Retelle, Ph.D.	Business Manager, IDCS	Ex-Officio Member July 2024 BM July 2018 ED	295 Cider Brook Rd. Avon, CT 06001 ellenr@idcs.org	✅ Yes ☐ No
Angela Soulor	Special Projects Manager Mohegan Sun	Parent Member June 2025-2028	163 Lakeside Dr. Lebanon, CT 06249 angelas@idcs.org	✅ Yes ☐ No
Jennifer Spangle	Assistant Director, IDCS	Ex-Officio Member Jan. 2023 DoS July 2024 AD	27 Deepwood Dr. Amston, CT 06001 jens@idcs.org	✅ Yes ☐ No
Rachel Stahl	Executive Assistant, IDCS	IDCS Governing Board Clerk August 2015	160 Main St., Baltic, CT 06330 rachels@idcs.org	✅ Yes ☐ No
Brianne Temple (substitute Julia Cronin Nov. 2025-June 2026)	Teacher, IDCS	Teacher Member July 2023-June 2026 June 2026-Sept. 2026	5 Debbie Ct. Norwich, CT 06360 briannet@idcs.org	✅ Yes ☐ No
Britton Wilson	CT Government Employee (DOT)	Parent Member Chair, Governance Committee	23 2nd St. Norwich, CT 06360	✅ Yes ☐ No

4. **Stewardship, Governance, and Management Best Practices: Stewardship, Governance, and Manageme 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

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

Stewardship: The Executive Director and the Governing Board provide leadership for the overall school. The School's Charter and bylaws, written in 1997, continue to guide the IDCS Governing Board (GB), Director, and School staff in upholding the school's vision and mission and is reflected in IDCS core tenets.Commitment to the IDCS vision, mission, and core tenets is present among students, staff, parents/guardians, and Governing Board. The Governing Board functions very well as a group;.all decisions are made based on the goals' and best interest of IDCS. IDCS vision and mission have guided several decisions. IDCS has hired an additional Math and Reading Interventionist to support student success in these subjects. IDCS has been successful obtaining grants from several organizations for strategic planning, literacy, and general support as well as grants to create an additional science, arts, music, and office space.

Governance: The Governing Board (GB) consists of nine members: three community members, three teachers, and three parents. In addition to the voting members, there is a Norwich Board of Education Liaison, and 2 non-voting, non-certified staff members. Ex-Officio members include the Executive Director, Assistant Director, Dean of Students and Business Manager.The Governing Board is charged with all financial decisions and business decisions. As well, the GB reviews and approves school policies and curriculum. The GB meets 11 months a year on the 3rd Wednesday of each month via a Hybrid In-Person/Virtual meeting. These meetings are posted on the school calendar by July 1 for the following SY and agendas are posted at least 24 hours in advance. Meetings are open to the public for public comment.

Management Practices:

DCS follows a site-based management approach. The Executive Director oversees all school operations, including teaching and learning, administration, business office, food service, IT, facilities, health services, communications, and community outreach. The IDCS Fiscal Policies and Procedures Manual provides guidelines, what to do, for all aspects of the school's finances. Using these procedures ensures the business office staff is consistent and predictable with the management of the school's finances. In addition, the school policies related to finances are integrated into the FIscal Policies and Procedures Manual. The annual audit also provides information to the business office staff regarding best practices for financial management.

The Executive Director meets regularly with department leaders, reviews reports, and makes recommendations as needed. Staff participation in committees follows our site-based management approach and supports educator empowerment directly aligning with IDCS's core tenet of "Teacher Empowerment". These committees include PDEC, climate, safety/security/wellness, and Keepers of the Flame. A strong belief is held in using feedback and stakeholder perspective to inform decisions.

School Culture, Climate, and Student Achievement: Aligned with our mission to provide a safe, flexible, and academically challenging environment, IDCS fosters a positive school culture through proactive initiatives. The School Climate Committee, led by a teacher and administrator with representation across grade levels and content areas, works alongside the Student Council to ensure student voice guides schoolwide decisions. Strong anti-bullying policies and formal protocols reinforce safety and inclusivity.

Financial Oversight Mechanisms: The IDCS Finance Sub-Committee meets 11 months of the year. The committee reviews and recommends the school budget as well as changes or adjustments to the GB. Additionally, the committee reviews IDCS' financial investments, reporting monthly to the full Governing Board for approval. The Business Manager, in partnership with the Executive Director, oversees all budgets, including operating, food service, and extracurricular and manages additional funding sources and investments. Annual audits are conducted by an external firm, and the CSDE EFS is submitted each year. In addition to the Fiscal Policy and Procedures Manual, IDCS contracts with LEARN for accounting support, ensuring efficient, transparent, and effective financial management. Additionally, the Governing Board has a yearly budget workshop to explain policies, procedures, budget intricacies, and to answer questions after that material is presented.

Audit Results 2024-25

The independent audit of IDCS for the fiscal year ending June 30, 2025, resulted in an unmodified opinion, indicating that the school's financial statements present fairly, in all material respects, its financial position and activities. The auditors reported no material weaknesses or significant deficiencies in internal control over financial reporting, and no instances of noncompliance were identified.

Similarly, for state financial assistance, the auditors issued an unmodified opinion on compliance with all major state programs, including the Connecticut Department of Education's State Charter Schools Grant (Core-CT #11000-SDE64000-16119) totaling $4,632,9992 in expenditures. There were no material weaknesses, significant deficiencies, or questioned costs related to internal controls over state programs, and no findings were reported under Section 4-236-24 of the State Single Audit Act regulations.

Overall, the audit confirmed that IDCS maintains strong fiscal management and compliance practices, with no findings reported for either financial statements or state financial assistance programs during the 2024–2025 fiscal year.

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

IDCS and Norwich Public Schools partner on several professional development opportunities as well as efficient and effective special education practices. IDCS partners with UCFS to provide individual counseling and medical services to our students. Additionally, IDCS consults with our local RESC, LEARN, to collaborate specifically for the purpose of business and technology efforts.

SECTION 3: STUDENT POPULATION

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

Grades Served:	PK-8	Percentage of American Indian or Alaska Native:	1.6%
Student Enrollment:	364	Percentage of Asian:	13.2%
Percentage of students identified as EL/ML:	7.4%	Percentage of Black/African American:	12.1%
Percentage of students eligible for Free/Reduced-Price Meals:	54.7%	Percentage of Hispanic/Latino: of any race:	26.4%
		Percentage of Native Hawaiian or Pacific Islander:	0
Percentage of students with disabilities:	12.4%	Percentage of Two or More Races:	7.7%
		Percentage of White:	39%

2025-2026 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
34	33	33	33	33	34	32	44	43	45	0	0	0	0	**364**

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

IDCS holds a lottery each April for 34 PreK openings. PreK applicants with siblings currently enrolled at IDCS are automatically accepted as are children of current faculty/staff members. For all other grade levels, enrollment is determined by a waiting list. The order of the waiting list is as follows:

1. Siblings of current IDCS students (ranked by the date they became an IDCS sibling)
2. Children of current faculty/staff
3. Siblings of recent (within 4 years) IDCS graduates
4. Students from the original lottery for their respective school year (in order drawn)
5. New applicants (in order of application date)

Important to note that IDCS is committed to maintaining an 85% to 15% ratio of Norwich residents vs. those from surrounding towns.

Through this lottery system, IDCS maintains a diverse and inclusive student body, representing students of color, caucasian students, families across income levels, English language learners, and students with disabilities.

In recent years, IDCS has been strengthening community outreach with the purpose of attracting and enrolling an increasingly diverse student population. IDCS has been attending Norwich Public School's Back to School Bash yearly, New London Public Schools School Choice Fair, and School Choice Events for the Mashantucket Pequot tribe. In addition, IDCS regularly corresponds with CTLEAD and Rose City Learning Center for the purpose of creating awareness about IDCS for those organizations and the communities they support.

Retention efforts include understanding why any families are exiting to understand systemic changes that may need to shift based on any attrition. Retention efforts also include hosting inclusive and accessible events for all, including student-led conferences, family nights, day events, community outreach which supports current IDCS families and more.

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

2026-2027 Waitlist:	2027-2028 Waitlist:
632	TBD

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

In the last two years especially, IDCS has diversified the approach for recruitment and enrollment to include attendance at events with local community partners and districts. This has included attendance at School Choice Fairs in Norwich, New London, and with the Mashantucket Pequot Tribal Nation. Additionally, by connecting with community partners such as the Director of Education for the Mashantucket Pequot Tribe, the Director of Rose City Learning, and community specialists at CTLEAD, we can help promote IDCS and help the greater community to understand the mission, vision, and tenets of our school and whether families might be a good fit. By increasing recruitment efforts in our local community, we hope to continue to represent a population that reflects our community holistically. Retention efforts include surveys of current families to understand their perception of climate, experiences, and ways that we can improve.
The table below indicates retention statistics that indicate IDCS is maintaining populations of learners from various demographics from year to year.

Indicator	**23-24**	**24-25**	**25-25**
Free & Reduced Lunch	55%	52.7%	54.7%
SWD	10%	11.3%	12.4%
American Indian	.01%	1.4%	1.6%
Asian	13%	13.5%	13.2%
Black	11%	11.8%	12.1%
Hispanic	23%	24.7%	26.4%
Pacific Islander	0	0	0
2+ Races	9%	9.3%	7.7%
White	43%	40.1%	39%
ML		7.4%	7.4%

IDCS also maintains strong collaborations with our host district, Norwich Public Schools as well as our largest sending district, Norwich Free Academy through shared professional development, offerings for students, and leadership meetings to discuss enrollment and retention trends across schools and within the district.

SECTION 4: STUDENT POPULATION

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

Open Meetings and Information Management: The IDCS Governing Board, Finance Committee, and Curriculum Committee meetings are open to the public. Dates and times are posted on the IDCS calendar and at least 24 hours in advance on the IDCS website (idcs.org). Meeting documents, minutes, policies, and other required public information are also available on the website. One staff member maintains the site, with a designated backup.
Governing Board Training and Background Checks: The IDCS Governing Board has yearly training on roles and responsibilities of Board members. Each board member is fingerprinted and run through the DCF check system.
Policy Development Process: The IDCS Governing Board annually reviews all policies and updates them as needed. The Governance Committee monitors legislative changes, drafts new or revised policies with legal guidance, and ensures alignment with the school's mission and vision. Policies are then presented to the full board for a two-read approval process before adoption.
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 an 11-member team (i.e., coordinator, 3 special education teachers, Speech and Language Pathologist and Assistant, 2 full time school counselors, an MLL teacher, Reading interventionists, Math interventionists 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) and 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, a NPS school psychologist, and NPS Board Certified Behavior Analyst. 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 follows state guidance in the administration of the Home Language Survey, identification, screening, and annual assessment (LAS Links) of all ML students at IDCS. Identified ML students in grades Pre-K to Grade 8 are provided instruction in small groups of students as well as in-class support. The ML teacher provides detailed information with ALL school staff about translation, students and families culture and language, as well as a slideshow with audio and phonetic spelling to help with name pronunciations. The Parent Bill of Rights is also posted on the website as well as being provided to ML students who are identified through an initial intake and/or come to us from another district in CT.
Stakeholder Feedback: Feedback is received from various stakeholders within the IDCS community. A major way that feedback is received is through annual surveys, which are created by the Climate Committee at the school and given to families, faculty/staff, and students. Time is given to complete these and they are pushed out to families and faculty/staff in many ways to encourage participation. Once the surveys are completed, the Climate Committee reviews the results for communication and goal setting purposes. Results of the surveys are used for continual school improvement. More informal ways that feedback is acquired through casual conversations with families, such as phoning new families to see how their experience has been, asking parents for feedback during 504s/PPTs as well as during after school events and/or at family events such as "Donuts with the Director".

Rights of Students: IDCS Students have the right to A) attend school and receive a free public school educati 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: IDCS employs 33 certified teachers. Many pursue continued education, with 1 working towards 092 certification and 1 pursuing an additional Master's degree.
Educator Diversity Plan: IDCS is in compliance with the CSDE requirement of the Educator Diversity Plan. The plan was written by various stakeholders, including administration, classroom and special area teachers as well as a paraeducator. The plan was approved during the 2024 - 2025 school year and has provided useful guidance and goal setting with recruitment, hiring, and retention.
Employee Rights: IDCS complies with all CT Charter School, state, and federal labor laws. Employee rights are outlined in two documents; the IDCS Employee Handbook and the 2024–2027 Teachers/Governing Board Contract. Both documents are submitted with this report.
Staff Training: IDCS is dedicated to the ongoing growth and learning of all staff members. During the 2025-26 school year, IDCS staff, including administrators, teachers, paraeducators, technology staff, and the executive assistant participated in over 30 professional development sessions, both internal and external. All paraeducators document their 18 hours of required training, however many exceed that amount.
Parents Right to Know: Policy 6005 Parental Involvement for Title I Students is available on our school website. At the beginning of each school year, IDCS notifies the parents of students that the parents may request information regarding the professional qualifications of the student's classroom teachers, including qualifications and certifications. Additionally, if students are working with paraeducators, their qualifications may be shared. If a teacher is teaching out of certification, parents will also be notified of this.

5. Renewal Conditions and Terms: Detail your charter school's advancement toward fulfilling the renewal conditions established during your most recent charter renewal process or addressing specific terms identified by the Connecticut State Department of Education. Present a comprehensive overview of implemented initiatives, strategic actions, and measurable outcomes that demonstrate your institution's meaningful progress toward resolving these identified areas for improvement. Include relevant performance metrics and evidence-based results that substantiate your school's efforts and commitment to addressing each condition. The section below contains a pre-populated chart of your school's specific renewal conditions or terms, which you should reference when documenting both completed work and forthcoming strategic plans designed to satisfy outstanding requirements.

Standard	Renewal Conditions and Terms:	Progress Update:
School Culture and Climate	IDCS' suspension rate for the 2023-24 school year was 1.9%, whereas the state rate was 7.0%. The school's rate for the 2024-25 school year was 7.0%, whereas the state rate was 6.8%. The school should continue its efforts to improve student outcomes in culture and climate.	IDCS' suspension rate for the 25-26 school year reduced to 3.6% This is largely in part because of increased restorative practices and proactive measures to reduce discipline such as peer mentors, preemptive family meetings, behavior contracts. These efforts will continue into the coming year.
Teacher/Staff Credentials	As of April 2026, the Bureau of Educator Standards and Certification reported no staff identified in the Educator Data System as out of compliance for the 2025-26 school year. There are 0 staff out of compliance.	During the 2025 - 2026 school year, IDCS maintained the status of 100% of staff in compliance.

APPENDIX B: CHARTER SCHOOL PERFORMANCE FRAMEWORK

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

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

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

APPENDIX C: STATEMENT OF ASSURANCES

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

As the authorized representative of **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: Britton Wilson

Date: 8-12-2026

IDCS

Budget vs. Actuals: FY26 BUDGET - FY26 P&L

July 2025 - June 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4100000 Restricted Income				
4100010 IDEA Financial Support	10,250.00	10,250.00	0.00	100.00 %
Total 4100000 Restricted Income	**10,250.00**	**10,250.00**	**0.00**	**100.00 %**
4100100 BUCK Foundation	348,000.00	348,000.00	0.00	100.00 %
4100400 Donation to IDCS School	1,067.41	1,067.41	0.00	100.00 %
4200000 Federal grants	0.00		0.00	
Mental Health Grant	50,050.00	50,050.00	0.00	100.00 %
Title I & Title II	203,003.00	208,003.00	-5,000.00	97.60 %
Title III Grant	3,066.60	3,066.60	0.00	100.00 %
Title IV Grant	11,924.00	11,924.00	0.00	100.00 %
Total 4200000 Federal grants	**268,043.60**	**273,043.60**	**-5,000.00**	**98.17 %**
4210000 State Grant				
Enrollment-Based Grant	4,632,992.00	4,632,992.00	0.00	100.00 %
Para Subsidy Grant	5,211.16	5,211.16	0.00	100.00 %
TEAM Funds	465.00	465.00	0.00	100.00 %
Total 4210000 State Grant	**4,638,668.16**	**4,638,668.16**	**0.00**	**100.00 %**
4300000 Miscellaneous Income				
4100200 Field Trip Revenue	7,202.80	7,202.80	0.00	100.00 %
4300010 Fund Balance Operating Budget		230,000.00	-230,000.00	
4300100 Insurance Chromebook	1,945.93	1,945.93	0.00	100.00 %
4940010 Miscellaneous Income	26,215.81	26,215.81	0.00	100.00 %
ERATE	43,356.88	43,356.88	0.00	100.00 %
Total 4300000 Miscellaneous Income	**78,721.42**	**308,721.42**	**-230,000.00**	**25.50 %**
4500000 LEA Reimbursals	749,289.99	749,289.99	0.00	100.00 %
Total Income	**$6,094,040.58**	**$6,329,040.58**	**$ -235,000.00**	**96.29 %**
GROSS PROFIT	**$6,094,040.58**	**$6,329,040.58**	**$ -235,000.00**	**96.29 %**
Expenses				
5100000 Instructional				
5100101 Teachers Salaries	1,652,269.99	1,652,269.99	0.00	100.00 %
5100102 Paraprofessional Salaries	479,159.96	479,159.96	0.00	100.00 %
5100103 Substitutes Salaries	55,337.93	55,337.93	0.00	100.00 %
5100104 Specials Teachers Salaries	405,216.00	405,216.00	0.00	100.00 %
5100150 Stipend Certified	9,471.00	9,471.00	0.00	100.00 %
5100151 Stipend - Noncertifed	15,100.00	15,100.00	0.00	100.00 %
5100210 Health Insurance	207,926.30	207,926.30	0.00	100.00 %
5100220 Employer FICA	70,276.83	70,276.83	0.00	100.00 %
5100225 HSA	21,000.00	21,000.00	0.00	100.00 %
5100250 Tuition Reimbursement	15,004.23	15,004.23	0.00	100.00 %
5100320 Professional Development - All				
General Professional Developmen	2,453.77	2,453.77	0.00	100.00 %
Global Compliance Network	1,440.00	1,440.00	0.00	100.00 %
Orton Gillingham	125.00	125.00	0.00	100.00 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Restraint Training	1,111.78	1,111.78	0.00	100.00 %
Retreat	2,338.33	2,338.33	0.00	100.00 %
Total 5100320 Professional Development - All	**7,468.88**	**7,468.88**	**0.00**	**100.00 %**
5100325 Responsive Classroom	1,797.00	1,797.00	0.00	100.00 %
5100580 Travel	1,914.22	1,914.22	0.00	100.00 %
5100581 Flower Sale	986.00	986.00	0.00	100.00 %
5100585 Field Trip Costs	6,652.00	6,652.00	0.00	100.00 %
5100610 General Supplies	0.00		0.00	
Furniture Educational	18,617.77	18,617.77	0.00	100.00 %
General PK-8	12,512.72	12,512.72	0.00	100.00 %
Paper Pallet	3,378.00	3,378.00	0.00	100.00 %
School Kick Off / Year End / Graduation	7,996.23	7,996.23	0.00	100.00 %
Total 5100610 General Supplies	**42,504.72**	**42,504.72**	**0.00**	**100.00 %**
5100611 HOTS	3,896.09	3,896.09	0.00	100.00 %
5100612 Music Supplies	3,670.71	3,670.71	0.00	100.00 %
5100613 Instructional Homelessness Support Funds		0.00	0.00	
5100614 Art Supplies	1,401.83	1,401.83	0.00	100.00 %
5100615 Research Supplies	898.55	898.55	0.00	100.00 %
5100616 PE Supplies	465.46	465.46	0.00	100.00 %
5100617 Title III Expenses	3,069.35	3,066.60	2.75	100.09 %
5100618 Science Supplies	523.65	523.65	0.00	100.00 %
5100619 Spanish Supplies	252.15	252.15	0.00	100.00 %
5100620 Media Books & Supplies		0.00	0.00	
5100640 Textbooks/Instructional Resources				
Classroom Libraries	396.26	396.26	0.00	100.00 %
Instructional Resources/Textbooks	3,819.47	3,819.47	0.00	100.00 %
Learning without Tears	987.91	987.91	0.00	100.00 %
Literacy-Leveled Books	2,981.80	2,981.80	0.00	100.00 %
Newsela	5,161.00	5,161.00	0.00	100.00 %
Scholastic	1,849.80	1,849.80	0.00	100.00 %
Special Ed Resources & Materials	1,012.75	1,012.75	0.00	100.00 %
Super Teacher Worksheets	375.00	375.00	0.00	100.00 %
Total 5100640 Textbooks/Instructional Resources	**16,583.99**	**16,583.99**	**0.00**	**100.00 %**
5100700 Educational Furniture		0.00	0.00	
5100734 Educational Tech Hardware				
Chromebooks 2nd/6th grade	22,002.03	22,002.03	0.00	100.00 %
Interactive Displays & Ed Tech Hardware	8,533.32	8,533.32	0.00	100.00 %
iPads		0.00	0.00	
IT Licenses	2,880.00	2,880.00	0.00	100.00 %
IT Supplies	3,398.17	3,398.17	0.00	100.00 %
Para Laptops	4,896.00	4,896.00	0.00	100.00 %
Printers (3D)	613.98	613.98	0.00	100.00 %
Teacher and Admin Laptops	10,689.04	10,689.04	0.00	100.00 %
Total 5100734 Educational Tech Hardware	**53,012.54**	**53,012.54**	**0.00**	**100.00 %**
5100735 Educational Tech Software				
Dibels Digital Assessment	3,174.60	3,174.59	0.01	100.00 %
iReady	14,320.00	14,320.00	0.00	100.00 %
Jot Form (Behavioral Program)	187.20	187.20	0.00	100.00 %
Learning A to Z	135.00	135.00	0.00	100.00 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Lexia	5,412.00	5,412.00	0.00	100.00 %
Mystery Science	4,394.00	4,394.00	0.00	100.00 %
Reflex Refrax Math	2,817.23	2,817.23	0.00	100.00 %
Securly	2,116.20	2,116.20	0.00	100.00 %
Total 5100735 Educational Tech Software	**32,556.23**	**32,556.22**	**0.01**	**100.00 %**
Total 5100000 Instructional	**3,108,415.61**	**3,108,412.85**	**2.76**	**100.00 %**
5210000 Special Services				
5210101 SPED Teachers	337,725.34	337,725.43	-0.09	100.00 %
5210210 Health Insurance	105,255.88	105,255.88	0.00	100.00 %
5210220 Employer FICA	4,897.36	4,897.00	0.36	100.01 %
5210225 HSA	5,000.00	5,000.00	0.00	100.00 %
5210330 SPED Support Services (OT, Behavior)	58,342.25	58,342.25	0.00	100.00 %
5210331 SPED 504 Support Services (OT, Behavior)	1,665.25	1,665.25	0.00	100.00 %
5210590 Speech Consultants	64,280.00	64,280.00	0.00	100.00 %
5210610 Supplies	58.65	58.65	0.00	100.00 %
Total 5210000 Special Services	**577,224.73**	**577,224.46**	**0.27**	**100.00 %**
5213000 Health Services				
5213110 Nurse's Salary	71,553.72	71,553.72	0.00	100.00 %
5213210 Health Insurance	5,872.02	12,205.00	-6,332.98	48.11 %
5213220 Employer FICA	5,496.14	5,496.00	0.14	100.00 %
5213225 H.S.A	1,000.00	1,000.00	0.00	100.00 %
5213320 Professional Development	220.00	220.00	0.00	100.00 %
5213590 Other Purch Services	150.00	150.00	0.00	100.00 %
5213610 Supplies	2,379.84	2,379.84	0.00	100.00 %
5213800 Certifications and Subscriptions	321.00	321.00	0.00	100.00 %
Total 5213000 Health Services	**86,992.72**	**93,325.56**	**-6,332.84**	**93.21 %**
5219000 School Counselor -Services				
5219110 School Counselor-Salary	130,080.95	130,080.95	0.00	100.00 %
5219210 Health Insurance	465.36	465.36	0.00	100.00 %
5219220 Employer FICA	5,790.59	5,790.59	0.00	100.00 %
5219330 School Counselor- PD	2,833.26	2,833.26	0.00	100.00 %
5219610 School Counselor- Supplies & Books	665.90	665.90	0.00	100.00 %
Total 5219000 School Counselor -Services	**139,836.06**	**139,836.06**	**0.00**	**100.00 %**
5222000 Library/Media				
5222640 Books/Periodicals	727.97	727.97	0.00	100.00 %
610 Supplies	721.68	721.68	0.00	100.00 %
810 Dues and Fees	136.00	136.00	0.00	100.00 %
Breakout EDU	999.00	999.00	0.00	100.00 %
Circut Access	101.97	101.97	0.00	100.00 %
Follet	1,245.00	1,245.00	0.00	100.00 %
National Geographic		0.00	0.00	
Noodle Works	230.00	230.00	0.00	100.00 %
Pebble Go	1,999.00	1,999.00	0.00	100.00 %
Screencastify	120.00	120.00	0.00	100.00 %
Typing.Com	1,655.00	1,655.00	0.00	100.00 %
Total 5222000 Library/Media	**7,935.62**	**7,935.62**	**0.00**	**100.00 %**
5240000 Administration				
5240100 Certified Admin Salaries	349,068.41	349,068.41	0.00	100.00 %
5240110 Non-cert Admin Salaries	209,346.92	209,346.92	0.00	100.00 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5240210 Health Insurance	68,811.24	68,811.24	0.00	100.00 %
5240220 Employer FICA	20,748.07	20,748.07	0.00	100.00 %
5240225 HSA	5,000.00	5,000.00	0.00	100.00 %
5240320 Professional Development	12,295.94	12,295.94	0.00	100.00 %
5240350 IT, Security & Comunications				
Alarming Ideas	930.00	930.00	0.00	100.00 %
Brennar Associates	900.00	900.00	0.00	100.00 %
Bull Durham	1,713.75	1,713.75	0.00	100.00 %
CEN	5,280.00	5,280.00	0.00	100.00 %
ERate	4,795.00	4,795.00	0.00	100.00 %
Frontier	12,749.66	12,749.66	0.00	100.00 %
I-DRIVE	499.50	499.50	0.00	100.00 %
IT Support (LEARN)	7,348.50	7,348.50	0.00	100.00 %
Microsoft License A3	670.86	670.86	0.00	100.00 %
Mosyle	1,100.00	1,100.00	0.00	100.00 %
Parent Square	6,638.25	6,638.25	0.00	100.00 %
Parent Square Virtual Phone	728.00	728.00	0.00	100.00 %
ParentSquare/Edlio Website	6,075.00	6,075.00	0.00	100.00 %
Powerschool	5,389.97	5,389.97	0.00	100.00 %
PST Virtual Park Bench Software	425.00	425.00	0.00	100.00 %
RUVNA	1,580.70	1,580.70	0.00	100.00 %
T-Mobile	3,253.19	3,253.19	0.00	100.00 %
VEAM Cloud Back Up	1,610.57	1,610.57	0.00	100.00 %
Voice New England/Sonitrol	2,605.68	2,605.68	0.00	100.00 %
Total 5240350 IT, Security & Comunications	**64,293.63**	**64,293.63**	**0.00**	**100.00 %**
5240600 Admin Discretionary Funds	10,317.95	10,317.95	0.00	100.00 %
5240610 Administration Supplies	1,913.78	1,913.78	0.00	100.00 %
5240700 Non Educational Furniture/Equip	1,272.88	1,272.88	0.00	100.00 %
5240734 Non-Educational Tech Hardware & Installation	14,874.52	14,874.52	0.00	100.00 %
5240800 Memberships & Subscriptions				
Adobe	267.86	267.86	0.00	100.00 %
CABE	275.00	275.00	0.00	100.00 %
CAS	675.00	675.00	0.00	100.00 %
CASBO	750.00	750.00	0.00	100.00 %
Mail Merge	131.20	131.20	0.00	100.00 %
Marshall Report	95.00	95.00	0.00	100.00 %
NAEYC Membership	25.00	25.00	0.00	100.00 %
Norwich Area Chamber Commerce	225.00	225.00	0.00	100.00 %
Norwich Bulletin	199.88	199.88	0.00	100.00 %
Spotify	265.77	265.77	0.00	100.00 %
ZOOM	361.38	361.38	0.00	100.00 %
Total 5240800 Memberships & Subscriptions	**3,271.09**	**3,271.09**	**0.00**	**100.00 %**
5240820 Legal Services	18,513.08	18,513.08	0.00	100.00 %
5240830 Food & Food Service Support	10,965.91	10,965.91	0.00	100.00 %
Total 5240000 Administration	**790,693.42**	**790,693.42**	**0.00**	**100.00 %**
5250000 Business Office				
5250100 Certified Business Salaries	111,262.46	111,262.46	0.00	100.00 %
5250220 Employer FICA	1,650.58	1,650.58	0.00	100.00 %
5250230 Pension Match	10,679.10	10,679.10	0.00	100.00 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5250235 Insurance Buy out	59,200.00	59,200.00	0.00	100.00 %
5250240 Comp Absences & Post Employment	211.00	13,000.00	-12,789.00	1.62 %
5250260 Unemployment Compensation	8,008.96	8,008.96	0.00	100.00 %
5250270 Workers Compensation	21,782.00	21,782.00	0.00	100.00 %
5250330 Audit Services	19,031.43	19,031.43	0.00	100.00 %
5250340 Payroll Service PAYCHEX	28,773.78	28,773.78	0.00	100.00 %
5250420 Accounting & Payroll Services (LEARN)	25,775.31	25,775.31	0.00	100.00 %
5250440 Leases / Rental				
CBS copier	16,263.55	16,265.55	-2.00	99.99 %
CIT copy lease	6,466.24	6,466.24	0.00	100.00 %
Ptiney Bowes	1,676.51	1,676.51	0.00	100.00 %
Vital Shred (Pro-Shred)	306.53	306.53	0.00	100.00 %
W.B.Mason	708.98	708.98	0.00	100.00 %
Total 5250440 Leases / Rental	**25,421.81**	**25,423.81**	**-2.00**	**99.99 %**
5250520 Business Office Services				
CT REAP	757.00	757.00	0.00	100.00 %
Fingerprinting	2,141.42	2,141.42	0.00	100.00 %
Job Advertisement (Zip,Indeed,etc)	260.56	260.56	0.00	100.00 %
Total 5250520 Business Office Services	**3,158.98**	**3,158.98**	**0.00**	**100.00 %**
5250525 Insurance - Prop, Liability, Mgmt, Cyber, Student	56,618.51	56,618.51	0.00	100.00 %
5250530 Para Subsidy Grant	5,211.15	5,211.15	0.00	100.00 %
5250735 Quickbooks	1,846.26	1,846.26	0.00	100.00 %
5250815 Condo Fees	30,596.04	30,596.04	0.00	100.00 %
5250820 Bank Charge-Positive Pay	1,910.38	1,910.38	0.00	100.00 %
Total 5250000 Business Office	**411,137.75**	**423,928.75**	**-12,791.00**	**96.98 %**
5260000 Plant Services				
5260110 Facilities Salary	193,097.48	187,984.39	5,113.09	102.72 %
5260130 Overtime / Substitute	22,455.66	21,479.66	976.00	104.54 %
5260210 Health Insurance	30,693.98	30,693.98	0.00	100.00 %
5260220 Employer FICA	15,559.12	15,359.72	199.40	101.30 %
5260225 HSA	3,000.00	3,000.00	0.00	100.00 %
5260410 Utilities				
Electricity 331 Laurel Hill	5,488.10	5,488.10	0.00	100.00 %
Electricity 68 Thermos Ave	46,463.49	46,463.49	0.00	100.00 %
Heating Oil Laurel Hill	1,489.38	1,489.38	0.00	100.00 %
Natural Gas 68 Thermos Ave	34,182.84	34,182.84	0.00	100.00 %
Water & Waste 331 Laurel Hill	2,137.51	2,137.51	0.00	100.00 %
Water & Waste 68 Thermos Ave	12,492.66	12,492.66	0.00	100.00 %
Total 5260410 Utilities	**102,253.98**	**102,253.98**	**0.00**	**100.00 %**
5260430 Maintenance Contracts				
EMCOR NEMSI Refrigerator	548.00	548.00	0.00	100.00 %
Griggs & Brown Pest Management	6,349.35	6,349.35	0.00	100.00 %
HVAC Johnson Controls Preventative	59,007.82	59,007.82	0.00	100.00 %
ITS Battery Fire Alarm	1,700.00	1,700.00	0.00	100.00 %
Johnson Controls Ansul System	1,112.00	1,112.00	0.00	100.00 %
Johnson Controls Fire Extinguishers		0.00	0.00	
Kone Elevator	12,975.94	12,975.94	0.00	100.00 %
Landscaping Mowing	19,901.23	19,901.23	0.00	100.00 %
Snow Plowing	14,160.00	14,160.00	0.00	100.00 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 5260430 Maintenance Contracts	**115,754.34**	**115,754.34**	**0.00**	**100.00 %**
5260431 Inspections & Testing				
Backflow Devise	330.00	330.00	0.00	100.00 %
Fire Sprinkler Inspection	2,478.25	2,478.25	0.00	100.00 %
ITS Fire Alarm Inspection	425.00	425.00	0.00	100.00 %
Playground Medic Playground Inspection	1,100.00	1,100.00	0.00	100.00 %
State of CT Boiler Inspection	400.00	400.00	0.00	100.00 %
Total 5260431 Inspections & Testing	**4,733.25**	**4,733.25**	**0.00**	**100.00 %**
5260432 Facility Maintenance				
Do not Use		0.00	0.00	
Dumpster	644.00	644.00	0.00	100.00 %
Kitchen Hood / Duct Cleaning		0.00	0.00	
Line painting		0.00	0.00	
NL County Septic Grease Interceptor	2,081.00	2,081.00	0.00	100.00 %
Playground-WoodChips	3,790.00	3,790.00	0.00	100.00 %
Repairs Maintenance & Equipment	92,190.28	92,190.28	0.00	100.00 %
Vegetation Management - Country Tree	2,350.00	2,350.00	0.00	100.00 %
Total 5260432 Facility Maintenance	**101,055.28**	**101,055.28**	**0.00**	**100.00 %**
5260610 Supplies & Equipment				
Cleaning Supplies	17,461.34	17,461.34	0.00	100.00 %
Facilities Supplies	10,501.74	10,501.74	0.00	100.00 %
Rental Equipment & Euipment	2,809.73	2,809.73	0.00	100.00 %
Staff Clothing	994.05	994.05	0.00	100.00 %
Total 5260610 Supplies & Equipment	**31,766.86**	**31,766.86**	**0.00**	**100.00 %**
Total 5260000 Plant Services	**620,369.95**	**614,081.46**	**6,288.49**	**101.02 %**
527000 Student Transportation				
5270510 Purchased Services				
Buses Field Trips	7,212.53	7,212.53	0.00	100.00 %
Total 5270510 Purchased Services	**7,212.53**	**7,212.53**	**0.00**	**100.00 %**
Buses for PICNIC	2,163.65	2,163.65	0.00	100.00 %
Total 527000 Student Transportation	**9,376.18**	**9,376.18**	**0.00**	**100.00 %**
5450000 Bldg Acq&Construction Serv				
5450700 Capital Improvements	272,914.01	272,914.01	0.00	100.00 %
Total 5450000 Bldg Acq&Construction Serv	**272,914.01**	**272,914.01**	**0.00**	**100.00 %**
7300-001 Tax for Land LaurelHill/Crowne St.	3,423.78	3,423.78	0.00	100.00 %
Total Expenses	**$6,028,319.83**	**$6,041,152.15**	**$ -12,832.32**	**99.79 %**
NET OPERATING INCOME	**$65,720.75**	**$287,888.43**	**$ -222,167.68**	**22.83 %**
Other Income				
4600000 Misc Interest Income	51,547.63	51,514.16	33.47	100.06 %
Total Other Income	**$51,547.63**	**$51,514.16**	**$33.47**	**100.06 %**
NET OTHER INCOME	**$51,547.63**	**$51,514.16**	**$33.47**	**100.06 %**
NET INCOME	**$117,268.38**	**$339,402.59**	**$ -222,134.21**	**34.55 %**

BUDGET FY 27		FY 27
Operating Income		
4100000	**GRANTS/Other Funds**	
4100008	Insurance (Retired Teacher Pay/TRB)	$24,906
4100090	The Mind Trust	$135,000
4100	PCLB/Literacy Grant	$150,000
4100100	PCLB/BUCK Grant	$546,000
4100200	Field Trip Funds (Restricted)	$0
4100300	Donations/Fundraising	$0
4100010	IDEA	$10,250
TOTAL General Grants		$866,156
4200000 FEDERAL GRANTS		
Title I & II		$208,003
Title III		$3,067
Title IV		$10,000
TOTAL Federal Grants		$221,070
4210000 STATE GRANTS		
4210000 Enrollment Grant 364 Students ($13,078/Student)		$4,760,392
4210005	DRIP Grant (Repair & Maintenance)	$53,037
TOTAL State Grants		$4,813,429
4500000 Special Ed District Reimbursements		
Norwich Public Schools		$650,000
Bozrah ($36600) Sprague ($18,900) Plainfield ($2300) Ledyard ($3600), Montville ($15275.75), Windham ($80		$74,400
TOTAL SPED FUNDS		$724,400
4300000 Miscellaneous Income		
4300100 Chromebook Insurance		$1,500

4300200 Room Rentals		
4300300 ERate Refund		
TOTAL MISC FUNDS		
4400000 Fund Balance		$0
MISC. INCOME TOTAL		**$1,500**
Total Operating Revenue		**$6,626,555**
Operating Expenses		
5100 Instructional / Remedial		
	101 Teachers Salaries	$1,662,450
	150 Stipend Certified	$16,232
	151 Stipend Noncertified	$13,995
	209 Insurance for Retired Teachers	$12,453
	210 Health/LTD/Life Insurance	$212,193
	220 Employer FICA	$24,106
	230 H.S.A.	$14,500
	102 Paraeducator Salaries	$497,755
	210 Health/LTD/Life Insurance	$70,060
	220 Employer FICA	$38,078
	225 H.S.A.	$5,500
	103 Substitutes	$37,678
	104 Specials Teachers Salaries	$434,500
	210 Health/LTD/Life Insurance	$69,738
	220 Employer FICA	$6,300
	230 H.S.A.	$4,000
	250 Tuition, Workshop Reimburse	$10,000
	Total Instructional Salaries & Benefits	**$3,129,538**

	320 Professional Development	$162,300
	320 Retreat	$4,000
	325 Responsive Classroom	$3,556
	580 Travel	$3,000
	585 Field Trip Expenses	$0
	610 General Supplies	$49,600
	611 HOTS	$2,500
	612 Music Supplies	$2,500
	613 Homelessness support	$3,000
	614 Art Supplies	$2,000
	615 Research Supplies	$1,000
	616 PE Supplies	$1,500
	617 TItle III Expenses	$3,000
	618 Science Supplies	$1,500
	619 Spanish Supplies	$1,500
	620 Media Supplies (Books, Supplies, Makerspace)	$13,268
	640 Instructional Materials	$63,727
	650 Literacy Grant	$29,443
	734 Educational Tech Hardware & Tech Supplies	$51,500
	735 Educational Tech Software	$69,126
	Total Instructional Other Expenses	**$468,020**
Total 5100 Instructional		**$3,597,557**
5210 Special Services - SPED		
	101 Teachers (Sped) Salaries	$352,150
	210 Health/LTD/Life Insurance	$69,342

	220 Employer FICA		$5,605
	225 H.S.A.		$5,000
	Total SPED Salaries and Benefits		**$432,097**
	590 Speech Consultants		$49,000
	330 OT Support Services (Community Therapeutix + APEX)		$51,500
		OT/PT 504	$2,000
		Speech non Sped	$2,000
	Total SPED Other Expenses		**$104,500**
Total 5210 Special Services - SPED			**$536,597**
5213 Health Services			
	110 Nurse's Salaries		$73,267
	210 Health Insurance		$12,656
	220 Employer FICA		$5,605
	230 H.S.A.		$1,000
	Total Health Services Salary and Benefits		**$92,528**
	590 Other Purchases Services - Med Waste		$400
	610 Nurse Supplies		$2,500
	810 Certifications & Subscriptions		$1,500
	Total Health Services Other Expenses		**$4,400**
Total 5213 Health Services			**$96,928**
5219 School Counselor Services			
	110 School Counselor Salaries		$134,200
	210 Health Insurance		$10,364
	220 Employer FICA		$1,946
	235 H.S.A.		$1,000

TOTAL	**School Counselor Services Salary and Benefits**	**$147,511**
5240 Administration		
	100 Administrative Salaries (certified)	$363,444
	110 Administrative Salaries (non-certified)	$215,684
	210 Health/LTD/Life Insurance	$82,471
	220 Employer FICA	$22,266
	225 H.S.A.	$5,000
	Total Administration Salaries and Benefits	**$688,865**
	350 IT, Security, & Communication Services	$62,453
	600 Admin funds	$8,000
	734 IT Equipment and Installation	$50,000
	800 Memberships & Subscriptions	$4,406
	820 Legal Services	$15,000
	900 Food & Food Service Support	$20,000
	Total Administration Other Expenses	**$159,859**
Total 5240 Administration		**$848,724**
5250 Business Services		
	110 Business Services Salaries	$158,484
	210 Health/LTD/ Life Insurance	$675
	220 Employer FICA	$4,917
	230 H.S.A.	$0
	Total Business Services Salary and Benefits	**$164,076**
	230 Pension Match (non-certified)	$13,000
	240 Compensated Absences / Post Employment Benefits	$13,000
	235 Buyout across IDCS, except food service	$51,200
	260 Unemployment Compensation	$20,000

	270 Workers Compensation AMTRUST	$22,000
	525 Great American (Package, Umbrella, Mgtmt, Cyber, Stuc	$56,861
	330 Audit Services	$23,000
	340 Payroll Services (Paychex)	$25,000
	420 Accounting & Payroll Services/LEARN	$11,175
	440 Leases / Rental COPIER	$31,350
	520 Services - Advert, Misc., Fingerprints	$2,280
	530 Para Health Subsidy	
	735 QUICKBOOKS Online	$2,400
	815 Condo Fees	$32,000
	820 Bank Charges Positive Pay	$1,800
	Total Business Services Other Expense	**$305,066**
Total 5250 Business Services		**$469,142**
5260 Plant Services		
	110 Plant Services Salaries	$202,030
	130 Overtime / Substitutes/Extra Summer Staff	$20,840
	210 Health/LTD/Life Insurance	$37,882
	220 Employer FICA	$17,050
	225 H.S.A.	$3,000
	Total Plant Services Salaries & Benefits	**$280,802**
	410 Utilities	$109,020
	430 Maintenance Contracts	$110,275
	431 Annual Maintenance & Inspections	$5,250
	432 Facility Maintenance	$84,687
	610 Custodial Supplies & Repairs	$35,300
	Total Plant Services Other Expenses	**$344,532**

Total 5260 Plant Services		**$625,334**
Total 5450-700 Capital Set Aside / Capital Improvements		**$339,000**
5270 Student Transportation		
	510 Field Trips	$3,250
	510 Picnic	$10,500
Total 5270 Student Transportation		**$13,750**
Total Expenses		**$6,674,544**
Subtotal Operating Income (Loss)		**-$47,989**
Add: Interest Income (STIF & Dime Bank)		$48,000
Total Operating Income (Loss)		**$11**

The Integrated Day Charter School, Inc.

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

June 30, 2025

The Integrated Day Charter School, Inc.

Financial Statements and State Single Audit Schedules
Together With Independent Auditors' Reports
June 30, 2025

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PKF O'CONNOR DAVIES
ACCOUNTANTS AND ADVISORS

Independent Auditors' Report

Board of Directors
The Integrated Day Charter School, Inc.

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of The Integrated Day Charter School, Inc., (the "School") which comprise the statement of financial position as of June 30, 2025, 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 present fairly, in all material respects, the financial position of the School as of June 30, 2025, 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 School and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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 School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

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

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 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2025, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

PKF O'Connor Davies, LLP

December 9, 2025

The Integrated Day Charter School, Inc.

Statement of Financial Position
June 30, 2025

ASSETS	
Cash	$ 754,333
Accounts receivable	89,588
Prepaid expenses	11,404
Investments	1,785,467
Operating lease right of use asset, net	28,890
Property and equipment, net	3,711,294
Total Assets	$ 6,380,976
LIABILITIES AND NET ASSETS	
Liabilities	
Accounts payable and accrued expenses	$ 204,119
Accrued payroll and related expenses	192,314
Refundable advance	514,176
Operating lease liability	28,890
Total Liabilities	939,499
Net Assets	
Without donor restriction	5,441,477
Total Liabilities and Net Assets	$ 6,380,976

See notes to financial statements

The Integrated Day Charter School, Inc.

Statement of Activities
Year Ended June 30, 2025

REVENUE AND SUPPORT	
Grants and contracts	$ 5,883,262
Program service fees	102,870
Contributions	44,125
Investment income, net	127,072
Total Revenue and Support	6,157,329
EXPENSES	
Program services	5,005,363
Management and general	1,243,819
Total Operating Expenses	6,249,182
Change in Net Assets	(91,853)
NET ASSETS WITHOUT DONOR RESTRICTIONS	
Beginning of year	5,533,330
End of year	$ 5,441,477

See notes to financial statements

The Integrated Day Charter School, Inc.

Statement of Functional Expenses
Year Ended June 30, 2025

	Program Services	Management and General	Total Expenses
Salaries	$ 3,345,693	$ 682,973	$ 4,028,666
Benefits and taxes	579,549	127,396	706,945
Technology	127,092	-	127,092
Depreciation	268,490	144,571	413,061
Professional fees	95,379	160,520	255,899
Supplies	138,361	245	138,606
Activity fees	33,818	-	33,818
Condominium fees	20,065	10,805	30,870
Utilities	56,230	30,278	86,508
Repairs and maintenance	69,996	37,690	107,686
Equipment and furniture	38,476	20,718	59,194
Food service	105,761	-	105,761
Office expenses	4,485	18,249	22,734
Professional development	27,105	6,942	34,047
Bad debt	-	768	768
Property taxes	-	1,664	1,664
Insurance	69,773	-	69,773
Transportation	22,647	-	22,647
Dues and subscriptions	2,443	1,000	3,443
Total Expenses	$ 5,005,363	$ 1,243,819	$ 6,249,182

See notes to financial statements

The Integrated Day Charter School, Inc.

Statement of Cash Flows
Year Ended June 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	$ (91,853)
Adjustments to reconcile change in net assets to net cash from operating activities	
Depreciation	413,061
Realized and unrealized gains	(55,650)
Amortization of right of use asset	12,060
Bad debt expense	768
Changes in operating assets and liabilities	
Accounts receivable	89,504
Grants receivable	131,447
Prepaid expenses	11,403
Refundable advance	351,959
Accounts payable and accrued expenses	113,007
Accrued payroll and related expenses	23,051
Operating lease liability	(12,060)
Net Cash from Operating Activities	986,697
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of marketable securities	(313,159)
Purchase of property and equipment	(292,939)
Net Cash from Investing Activities	(606,098)
Net Change in Cash	380,599
CASH	
Beginning of year	373,734
End of year	$ 754,333

See notes to financial statements

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. Revenue 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, allocation of certain functional expenses, and depreciation.

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.

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

Accounts Receivable

Accounts receivable are stated at unpaid balances, less an allowance for credit losses. The School provides for losses on accounts receivable using the allowance method. The School has accounts receivable that result from the sale of services. The School believes its credit risk with respect to accounts receivable is limited due to its credit evaluation process and the long-term nature of its relationships with its largest customers. The School uses a historical loss rate method, adjusted for any changes in economic conditions or risk characteristics, to estimate its expected credit losses each period. When developing an estimate of expected credit losses, the School considers all available relevant information regarding the collectability of cash flows, including historical information, current conditions, and reasonable supportable forecasts of future economic conditions over the contractual life of the receivable. The School's accounts receivable are short term in nature and written off only when all collection attempts have failed. If any recoveries are made from any accounts previously written off, they will be recognized in income or an offset to credit loss expense in the year of recovery in accordance with the School's accounting policy election. The total amount of write offs was immaterial to the financial statements as a whole for the year ended June 30, 2025. Accounts receivable at July 1, 2024 was $179,860.

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 the determination of the change 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. All costs for building, renovation, or improvement projects are recorded to construction in progress until the projects are complete and the asset is placed in service.

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. Federal and other state and local funds are recorded when expenditures are incurred and billable to the government agency.

Grants Receivable and Refundable Advances

Grants receivable is based on claims for expense reimbursements and program utilization at contracted rates. Amounts received in advance are deferred to the applicable period.

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

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.

Contributed Goods and Services

The School recognizes donated assets and services if they receive or enhance nonfinancial assets or required specialized skills. 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, 2025. There were no donated goods for the year ended June 30, 2025.

Program Service Fees

The School follows U.S. GAAP revenue recognition, which provides a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers. Revenue is recognized in the period in which it satisfies its performance obligation. School lunch, after school fees, and other program services fees and revenues are billed and 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, repairs and maintenance. Payroll is allocated based on employee's time and effort.

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

Leases

The School leases a copier under a non-cancelable operating lease. The determination of whether an arrangement is a lease is made at the lease's inception. A contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed. For the year ended June 30, 2025, the lease is presented as operating lease Right of Use ("ROU") asset and operating lease liability on the School's statement of financial position. The operating lease ROU assets represent the School's right to control the use of an underlying asset for the lease term and the lease liability represents the School's obligation to make lease payments arising from the lease. The operating lease ROU asset and liability are recognized at the lease commencement date based on the present value of future lease payments. If available, the School uses the rate implicit in the lease to discount lease payments to present value; however, the School's current lease does not provide a readily determinable implicit rate. Therefore, the School has elected to discount lease payments based on an estimate of its incremental borrowing rate.

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, 2022.

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 9, 2025.

3. Concentration of Risk

Financial instruments that potentially subject the School to significant concentrations of credit risk consist principally of cash and investments. Deposits held at financial institutions insured by the Federal Deposit Insurance Corporation are insured up to $250,000. Deposits exceeded federal depository insurance limits by approximately $504,000 as of June 30, 2025. Investment holdings at financial institutions insured by the Securities Investor Protection Corporation are insured up to $500,000 ($250,000 for cash holdings). As of June 30, 2025, the School's uninsured investment holdings totaled approximately $1,300,000.

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.

3. Concentration of Risk *(continued)*

At June 30, 2025, 45% 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, 2025:

Cash and cash equivalents	$ 754,333
Accounts receivable	89,588
Investments	1,785,467
	$ 2,629,388

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

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 and are not categorized within the fair value hierarchy.

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 following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2025.

Exchange-Traded Funds – Exchange – Traded Funds are valued at the quoted net asset value of shares held by the School at year-end.

Mutual Funds – Mutual funds are valued at the quoted net asset value of shares reported in the active market in which the funds are traded at year-end.

Corporate bonds – Corporate bonds are valued using observable market inputs other than quoted prices in active markets and are classified as Level 2.

5. Fair Value Measurements *(continued)*

State Treasurer's Short-Term Investment Fund – State Treasurer's Short-Term Investment Fund is an investment pool managed by the State of Connecticut Office of the State Treasurer. Investments must be made in instruments authorized by Connecticut General Statutes 3-27c - 3-27e. Investment guidelines are adopted by the State Treasurer. The fair value of the position in the pool is the same as the value of the pool shares.

The following is a summary of the source of fair-value measurements for assets that are measured at fair-value on a recurring basis as of June 30, 2025:

Level 1 Investments		
Cash and equivalents	$	7,166
Exchange Traded Funds		443,043
		450,209
Level 2 Investments - corporate bonds		144,689
Pooled fixed income fund		1,190,569
Total	$	1,785,467

The Pooled fixed income fund (the "Fund") is carried at NAV. The Fund is a money market investment pool managed by the Treasurer of the State of Connecticut. The Fund reports net assets at amortized cost for financial reporting purposes and the determination of NAV. Distributions are paid monthly within two business days of the end of the month and are based upon the actual number of days in a year. Shares are sold and redeemed at a constant $1.00 net asset value per share, which is consistent with the per share NAV of the Fund. The portfolio of the Fund is structured to ensure complete liquidity for participants through sufficient investments in overnight and highly marketable securities. In addition, reverse repurchase agreements totaling up to five percent of Fund assets may be used to meet temporary liquidity requirements. Participants shall have full and timely access to all of their funds. No transaction fees are charged on deposits or withdrawals by wire of ACH. Investment income consists of the following for the year ended June 30, 2025:

Interest and dividend income	$	76,689
Realized and unrealized gain		55,650
Investment fees		(5,267)
	$	127,072

6. Property and Equipment

Property and equipment consists of the following at June 30, 2025:

Building and improvements	$ 9,395,860
Furniture and fixtures	670,089
Construction in progress	124,785
Land	262,510
	10,453,244
Accumulated depreciation	(6,741,950)
	$ 3,711,294

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 96% of its funding from the State of Connecticut and the Federal government for the year ended June 30, 2025 to fund the operations of the charter school programs.

9. 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, 2025 were $11,250.

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

10. Operating Leases

The School leases a copier under a 60-month operating lease expiring in July 2028. Other information related to the School's operating lease for the year ended June 30, 2025 is as follows:

Lease expense	$ 13,382
Cash paid for amounts included in the measurement of lease liabilities	
Operating cash flows from operating leases	$ 13,382
Weighted-average remaining lease term in years for operating leases	2.25
Weighted-average discount rate for operating leases	3.85%

Future minimum lease payments required for operating leases as of June 30, 2025 are as follows:

2026	$ 13,382
2027	13,382
2028	3,345
Total undiscounted cash flows	30,109
Less present value discount	(1,219)
	$ 28,890

The School is part of Thermos on the Thames, a condominium association. Their share of condominium fees were $30,870 for the year ending June 30, 2025.

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The Integrated Day Charter School, Inc.

State Single Audit Report and Schedules

June 30, 2025

The Integrated Day Charter School, Inc.

Schedule of Expenditures of State Financial Assistance
Year Ended June 30, 2025

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Total State Expenditures
Connecticut Department of Education			
Charter Schools	11000-SDE64000-16119	$ -	$ 4,619,888
Talent Development - TEAM	11000-SDE64000-12552	-	230
Child Nutrition State Matching Grants	11000-SDE64000-16211	-	1,607
Healthy Foods Initiative	11000-SDE64000-16212	-	3,072
School Breakfast	11000-SDE64000-17046	-	2,789
		-	4,627,586
State of Connecticut Judicial Branch			
Youth Services Prevention	11000-JUD96114-12559-087	-	13,500
State of Connecticut Department of Emergency Services & Public Protection			
School Security Competitive Grant Program	12052-DPS32900-43758	-	83,460
Total Expenditures of State Financial Assistance		$ -	$ 4,724,546

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

The Integrated Day Charter School, Inc.

Notes to Schedule of Expenditures of State Financial Assistance
Year Ended June 30, 2025

1. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying Schedule of Expenditures of State Financial Assistance (the "Schedule") includes the state grant activity of The Integrated Day Charter School, Inc. for the fiscal year ended June 30, 2025. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. Because the Schedule presents only a selected portion of the operations of The Integrated Day Charter School, Inc. it is not intended and does not present the financial position, changes in net assets, or cash flows of The Integrated Day Charter School, Inc.

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

The information is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Basis of Accounting

Expenditures reported on the Schedule are presented on the accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule.

2. Subrecipients

The Integrated Day Charter School, Inc. did not provide state assistance to subrecipients for the year ended June 30, 2025.

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PKF O'CONNOR DAVIES
ACCOUNTANTS AND ADVISORS

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, Inc.

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, Inc. (the "School"), which comprise the statement of financial position as of June 30, 2025, 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 9, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting ("internal control") as a basis for designing 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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

PKF O'CONNOR DAVIES, LLP
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Report on Compliance and Other Matters

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

PKF O'Connor Davies, LLP

December 9, 2025

PKF O'CONNOR DAVIES
ACCOUNTANTS AND ADVISORS

Report on Compliance for Each Major State Program and on Internal Control Over Compliance Required by the State Single Audit Act

Independent Auditors' Report

Board of Directors
The Integrated Day Charter School, Inc.

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited The Integrated Day Charter School, Inc.'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, Inc.'s major state programs for the year ended June 30, 2025. The Integrated Day Charter School, Inc.'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, Inc. 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, 2025.

Basis for Opinion on Each Major State Program

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

We are required to be independent of The Integrated Day Charter School, Inc. 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, Inc.'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, Inc.'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, Inc.'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, Inc.'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, Inc.'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, Inc.'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, Inc.'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.

PKF O'Connor Davies, LLP

December 9, 2025

The Integrated Day Charter School, Inc.

Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

I. Summary of Auditors' Results

Financial Statements

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

State Financial Assistance

Internal control over major state programs:		
• Material weakness (es) identified?	____ Yes	X No
• Significant deficiency (ies) identified?	____ Yes	X 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	X No

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

State Grantor and Program	State Core-CT Number	State Expenditures
Connecticut Department of Education:		
Charter Schools	11000-SDE64000-16119	$4,619,888

- Dollar threshold used to distinguish between type A and type B programs — $ 300,000

II. Financial Statement Findings

There were no financial statement findings for the year ended June 30, 2025.

III. State Financial Assistance Findings and Questioned Costs

There were no findings or questioned costs relating to State financial assistance programs for the year ended June 30, 2025.

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning JUL 1, 2024, and ending JUN 30, 2025

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

OMB No. 1545-0047

2024

Name of filer: IDCS, INC.

EIN or SSN: 06-1479419

Name and title of officer or person subject to tax: ELLEN RETELLE PHD
BUSINESS MANAGER

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	Form 990 check here	[X]	b **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	6,106,946.
2a	Form 990-EZ check here	[ ]	b **Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here	[ ]	b **Total tax** (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here	[ ]	b **Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	Form 8868 check here	[ ]	b **Balance due** (Form 8868, line 3c)	5b	
6a	Form 990-T check here	[ ]	b **Total tax** (Form 990-T, Part III, line 4)	6b	
7a	Form 4720 check here	[ ]	b **Total tax** (Form 4720, Part III, line 1)	7b	
8a	Form 5227 check here	[ ]	b **FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	Form 5330 check here	[ ]	b **Tax due** (Form 5330, Part II, line 19)	9b	
10a	Form 8038-CP check here	[ ]	b **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) ______, (EIN) ______ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize PKF O'CONNOR DAVIES ADVISORY, LLC (ERO firm name) to enter my PIN 96432 (Enter five numbers, but do not enter all zeros)

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax: Ellen Retelle   Date 5/5/2026

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 13043671465 (Do not enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature: PKF O'CONNOR DAVIES ADVISORY, LLC   Date 04/30/26

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So