

APPENDIX A: 2023-24 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 2023-2024:	Charter Term:
PK-8	2022-2027
<p>1. School Performance Best Practices: In 250 words or less, describe the practice or practices in use at the school that have resulted in strong student outcomes and a positive school climate during the 2023-2024 school year. Explain the rationale for establishing the practice(s) and the issue(s) it was intended to address. Describe impact of the practice(s) on the school outcomes referencing evidence of effectiveness (i.e. quantitative, qualitative data). Provide evidence of collaboration with local school districts in this area as appropriate.</p>	
<p>K-8 Students-Data Team Meetings: Three data team meetings are held during the school year (September, January, May) as well as progress monitoring meetings in November and March. The structure of these meetings has changed in the 2023 - 2024 school year to create a more collaborative and supportive structure amongst teachers, interventionists, special education and administration. Data from multiple sources is used to identify specific student needs, trends in instruction, and areas of improvement. Instruction and instructional groupings are modified and changed based on the results of these meetings.</p> <p>Expansion of After-School Offerings: IDCS expanded its after-school offerings with the help of a YPS grant. Some of the offerings included basketball club and eSports league. These programs support students who may have not wanted to play competitive sports or activities at a very physical level but who wanted to be involved in some type of extra curricular. We were able to impact about 50 students from these activities, which is over half the middle school population (the target age group). These programs are projected to continue and expand in the coming year.</p> <p>IABS: The IABS were administered monthly (Grades 2/3 to 7/8) throughout this school year, up until the time of the administration of SBAC/NGSS assessments. The IABs were used as an instructional tool; that is, the teachers used the student's performance on the IABs to teach students concepts, skills, and knowledge. IABs were used in a traditional format but were also gamified and altered for use during instruction.</p> <p>Faculty/Staff Support: IDCS experienced a tremendous amount of loss during the 2023 - 2024 school year. IDCS is keenly aware of the idea that faculty/staff need to be at their best in order to support students. IDCS partnered with the CT Center for School Safety and Crisis Preparation as well as the Southeastern Ct. Crisis Council to provide faculty and staff with both immediate and ongoing support to navigate trauma and crisis.</p> <p>Responsive Classroom: IDCS has used Responsive Classroom/School since its inception in 1997. It is a social responsibility and behavior program that undergirds students taking initiative with their learning. All new admin. and teachers are required to attend RC courses to promote the RC philosophy and practices.</p> <p>2 School Counselors: An additional school counselor was hired in the 2023-24 school year. One counselor worked with students in grades 6, 7, and 8. The second counselor worked with students in Prek to grade 5. This position has been instrumental in supporting our students. The school counselors focused on issues that may be impacting student learning and well-being while at school.</p>	

Research: Research is a core tenet at IDCS. Students present 1-3 research projects a year depending on their grade level, and these are on a topic of their choice or passion. 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 using a variety of formats. PreK students do 1 research project; K/1 to Grade 6 engage in 3 research projects. Grade 7/8 students complete 2 research projects. The 7/8th graders have a final presentation to the school and the school community during 2 evenings in May. Parents are invited to watch the presentation. Approximately ninety percent of students produced a written product for research; 100% of the students orally presented their research to their class or a small group of their peers. Ten percent of students presented outside of school, whether in awards ceremonies, Scout projects, etc.. Four percent of students presented to the Governing Board.

Technology: Students in Grades 2/3 to Grade 8 have 1:1 Chromebooks; students in K/1 have 1:1 I-Pads, Teachers and Paras are issued computers. All teachers have Interactive Displays in their classrooms. Online programs have been purchased for student learning, including Lexia, Reflex and Frax, Mystery Science, and iReady. The Media Teacher uses various programs in her classes. One hundred percent of students in grades 2 to 8 created a powerpoint or presentation using Google Slides. One hundred percent of students used a digital academic program on their 1:1 device to support their learning. Additionally, we've begun to seek families in need of devices at home to support ongoing and continuous student learning.

PART 2: SCHOOL PERFORMANCE	
<p>1. School Goals: State the school’s mission statement. Provide the school’s mission-specific, measurable goals. Analyze school progress toward these goals, providing data as appropriate. Add/Remove rows, as necessary.</p>	
MISSION STATEMENT	
<p>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.</p>	
Goal Statement:	Evidence of Progress Toward Target Goals:
<p>Academic Achievement The students will improve their performance on the SBAC in ELA, Math, and Science based on the overall performance indicators found in EdSight Secure.</p>	<p>Disappointingly, IDCS SBAC scores decreased during the 2022-23 school year, however trended back upwards in the 2023 - 2024 school year. This can be attributed to the improved format of data team meetings, use of IABs and alignment of curriculum. The whole school is now following the same assessment calendar with guidelines and expectations. The math curriculum has been aligned for grades K-8 using the same program, Pearson Envisions.</p>
<p>Family Involvement An increased number of families will become involved in their children’s school through attendance at events, helping in classrooms, and providing support in other ways.</p>	<p>In looking at the holistic needs of each child, IDCS recognizes that family involvement is vital for student success. A family liaison/volunteer coordinator has been hired to provide information and opportunities to families to encourage increased participation.</p>

2. Student Achievement: Data summarizing school performance and academic achievement from the 2023 - 2024 school year provided below. Please review data evidencing student growth and progress toward closing achievement gaps.

Performance Metric	2023 - 2024	
1.1. Academic Achievement		
a. ELA Performance Index – All Students	68.7	
b. ELA Performance Index – High Needs Students	62.4	
c. Math Performance Index – All Students	63.5	
d. Math Performance Index – High Needs Students	57.3	
e. Science Performance Index – All Students	67.5	
f. Science Performance Index – High Needs Students	60.2	
1.2. Academic Growth		
a. ELA Academic Growth – All Students	68.4%	
b. ELA Academic Growth – High Needs Students	59.7%	
c. Math Academic Growth – All Students	64.7%	
d. Math Academic Growth – High Needs Students	62.8%	
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	12.3%
	b. High Needs	16.9%
1.5. Postsecondary Preparation	*	
1.6. Postsecondary Readiness	*	
1.7. On-track to High School Graduation	*	
1.8. 4-year Graduation—All Students 2020-21 Cohort	*	
1.9. 6-year Graduation—High Needs 2018-19 Cohort	*	
1.10. Postsecondary Entrance	*	
1.11. Physical Fitness (estimated participation rate) 100%	60.7%	
1.12. Arts Access	*	
School Category:	2	
Charter School Accountability Index:	70.1%	

*Source: CSDE analysis based on district submitted and certified data.

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

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

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

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

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

Teacher/Staff Credentials: There are 28 teachers on staff. All twenty-eight teachers are certified. Additionally, staff also seek out higher education opportunities and 2 staff members are working towards their 6th year O92 and 1 staff member is working on an additional Masters Degree.

Employee Rights: IDCS abides by and observes laws and regulations in CT Charter Schools in accordance with the CT Labor Department and the US Department of Labor. Two IDCS documents address employee rights: the IDCS Employee Handbook and the Teachers/IDCS Governing Board 2024-2027 Contract. Both documents are submitted with this report.

PART 3: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT

1. Financial Documents: As required by C.G.S. § 10-66cc(b)(2) and 10-66pp, the charter school, and if applicable, the charter school management organization of the state or local charter school, (1) shall submit FY 2022-2023 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 2023-2024 budget; and (4) provide a FY 2024-2025 board-approved budget.

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

Total margin (net income/total revenue):	5.6%
Debt to asset ratio (total liabilities/total assets):	7.5%
Debt service coverage ratio (net income + depreciation + interest expense)/ (annual principal + interest, and lease payments):	-0-
Current asset ratio (current assets/current liabilities):	464%
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	26.3
Cash flow (change in cash balance):	(576,397.40)

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

Name:	Occupation:	Board Role/Term:	Mailing/Email:	Background Check:
Allison Martin	Insurance	Chair/Parent Member June 2027	170 Scotland Rd., Baltic, CT 06330 alliem@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Cheryl Blanchard	First Selectman, Sprague	Treasurer June 2026	93 Potash Hill Rd.,Baltic, CT 06330 cherylb@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Brianne Temple	Teacher	Teacher Member June 2026	5 Debbie Court, Norwich, CT 06360 briannet@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Jeannette Hickey	Educator	Parent Member June 2025	6 Tarryk Drive, Norwich, CT 06360 jeannetteh@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Amanda Hicks	Teacher	Teacher Member June 2027	82 Stockade Rd., South Glastonbury, CT 06073 amandah@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Brandon Hyde	Business Owner	Vice Chair Community Member June 2025	422 Plain Hill Road, Norwich, CT 06360 brandonh@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Kristin Maletz	Teacher	Teacher Member June 2025	172 Rattlesnake Ledge Rd Salem, CT 06420 kristinm@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Sandy Quarto	Retired	Community Member June 2027	25 Elmwood Ave., Norwich, CT 06360 sandyq@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Britton Wilson	CT Government Employee (DOT)	Parent Member June 2026	23 2nd. Street, Norwich, CT 06360 brittonw@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Ellen Retelle	Director	Ex-Officio Member	295 Cider Brook Rd., Avon, CT 06001 ellenr@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Joanne Lund	Business Manager	Ex-Officio Member	joannel@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Debby Allard	Assistant Director	Ex-Officio Member	3 Seacrest Dr., Westerly, RI 02891 deba@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Jennifer Spangle	Dean of Students	Ex-Officio Member	27 Deepwood Dr. Amston, CT 06231 jens@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Shawna Quinn	Non certified staff Representative	Non-Voting Member June 2025	26 Baltic St., Norwich, CT 06360 shawnaq@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Monique Kercado	Non certified staff Representative	Non-Voting Member June 2026	48 Fielding Dr., Uncasville, CT 06360 moniquek@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Greg Perry	CEA Staff	Norwich BOE Liaison June 2025	30 Mulberry St., Norwich, 06360 gregp@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

4. Renewal Terms and Other Issues: Provide a progress update on terms established in the charter school’s most recent renewal; summarize actions taken and progress data to substantiate efforts to address such terms. Provide an update on how the charter school is addressing or plans to address the issues noted. The chart below is pre-populated to include terms documented in the school’s last renewal resolution or issues identified by the CSDE.

Standard/Indicator:	Term or Condition:	Progress Update:
2.2. Financial Reporting and Compliance	The Staff from the CSDE’s Office of Internal Audit determined that the school must develop a comprehensive accounting policies and procedures manual (APPM) that contains the standard sections of such documents.	The IDCS Business Manager and the Director created comprehensive accounting policies and a procedure manual (APPM). This document will be submitted with the 2023-2024 Annual Report.
4.5 Teacher/Staff Credentials	<p>As of May 25, 2023, the Bureau of Educator Standards and Certification reported 2 staff identified in the Educator Data System as out of compliance for the 2022-23 school year.</p> <p>Per state statute, it is the school’s responsibility to take steps to ensure 100% of school staff hold appropriate certificates, permits, or authorizations for positions.</p>	<p>The K/1 teacher who had her Connecticut Charter School Certificate has resigned and the Kindergarten position has been filled with a certified teacher.</p> <p>The Spanish teacher has passed the required tests and has received her certification.</p> <p>IDCS is at 100% compliance.</p>

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

Recruitment, Enrollment & Waitlist processes: IDCS is well known in the Norwich and greater Norwich community. Consequently, “word of mouth” is the most successful strategy for the number of students on the IDCS waitlist and the number of students who apply to our PreK program. IDCS accepts applications for each grade level on a first come first serve basis, except for PreK (a lottery is administered every April). Every school year in April, IDCS holds a public lottery for 33 placements in PK. When a child receives a PK placement, his/her siblings move to the top of the waitlist for the respective grade levels that they are in; siblings continue to maintain the top spot on the waitlist until they are accepted. If any students leave the school at any time during the school year, a sibling is offered a spot at the school. If there are no siblings on the waitlist, new families are contacted; this is done by the date that the parents submitted their child/ren’s application. Parents may submit applications for any grade level throughout the school. Their child/ren are automatically added to the IDCS waitlist. IDCS has a waitlist of 713 students. Every year, parents are contacted to see if they want to have their child/ren on the waitlist or if they want to be removed from the waitlist.

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

Demographic Representation: A minimum of 85% of IDCS’ population must be from Norwich and up to 15% from surrounding communities. Our student population reflects the diversity in the Norwich Public Schools. The IDCS population is 11% Black/African American, 43% Caucasian, 22.6% Hispanic/Latino, 13.8% Asian-American, 1.4% Native American and 8% parents reporting 2 or more races.

Family and Community Support: Parents as partners is one of IDCS’ key tenets. Parents hold three positions on the Governing Board to ensure there is perspective from parents and families. Parents volunteer in classrooms and can visit the school at any time as well as have lunch with their child/ren. Parents participate in the IDCS Foundation, which raises funds for the school and offers grants to individual teachers for their classrooms. Integrated Day Education Alliance is a committee of parents and teachers who organize events for the IDCS community (e.g., Hot Fudge and Fiction, One World Day, Picture Day, Bread Feast, Caring and Sharing, Basket Raffle, Staff Appreciation Week, School Picnic) and supports the school financially by raising funds for class field trips, service-learning projects, the school picnic, etc. Additionally, a weekly newsletter is sent to parents. Parents can make appointments with any staff member. The Director holds open meetings with parents; all questions may be asked. Parents can be very involved in their child/ren’s education. Community members also sit on the Governing Board, holding three spots. We regularly work with local healthcare and public service agencies to support the students.

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

Responsive Classroom: IDCS utilizes Responsive Classroom in all its classrooms and across the school. It is a social curriculum explicitly taught at IDCS to enable children to CARE: be cooperative, assertive, responsible, empathetic, and self-controlled. Responsive Classroom philosophies such as morning meeting, guided discovery, logical consequences, and educating the whole child are practiced readily at IDCS.

Surveys: In May 2024, IDCS administered student, parent, and staff surveys. The faculty and staff look at these surveys collectively to review what is going well as well as areas of improvement. Action steps are created from these reflections to use in the coming school year.

PART 4: STUDENT POPULATION

1. Enrollment and Demographic Data: Provide 2023-2024 student demographic and enrollment information.

Grades Served:	PreK-8	American Indian or Alaska Native:	1.4% (5)
Student Enrollment:	362	Asian:	13.8% (50)
		Black/African American:	11% (40)
Percent of Free/Reduced-Price Meals:	44.2% (160)	Hispanic/Latino:	22.6% (82)
		Native Hawaiian or Pacific Islander:	0
Percent of Special Education Students:	11% (40)	Two or More Races:	8% (29)
		White:	43% (156)

2023-2024 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
33	33	33	34	32	37	29	44	44	43	0	0	0	0	362

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

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

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

2023-2024 Waitlist:	2024-2025 Waitlist:
561	713

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

Service Learning: Service Learning is one of IDCS' core tenets. During 2023-24, 100% of students engaged in Service-Learning Projects; these included Refugee Support, Hands-Only CPR Class, Caring and Sharing, blankets for homeless, Food Pantry and Environmental cleanup projects.

Caring/Sharing: Two days before Thanksgiving break, all students participate in "caring and sharing" activities. Stations are set up to make placements for the local food pantry, cards for Veterans, blankets for a nearby nursing home, donated books for children in hospitals, and a food drive for the local food pantry. This occurs every school year and all students are involved. Additionally, students work with their learning buddies (buddies at a different grade level) to complete these projects.

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

Family Involvement: Parents as Partners is one of our core tenets. A Family liaison was hired this past year to foster increased family involvement and education. Parents volunteer to help at Picture Day, Caring and Sharing, Breadfeast, One World Day, Book Fair, Staff Appreciation Week, Thanksgiving Pie Distribution, Picnic, Graduation, and field trips. Three of the Governing Board members are parents. Sixty one percent of families have attended an event at IDCS (not including student conferences). Ninety-two percent engaged in home-school visits in August. Families communicate via email (99%) via text(96%) and phone calls (25%).

Student Led Conferences: The student-led conferences consist of the students writing a self-evaluation and goals for the upcoming term by reflecting on their past marking period, including what went well and areas of improvement. During the conference, the students lead their parents through their work, give classroom tours, and set goals together. 98% of families attended Student Led Conferences.

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

Student Voice & Empowerment: Student Council-Spirit week, The student council led the way to create IDCS core values during the 2022-23 school year; 100% of students participated in this activity. IDCS' Core values are: "We at IDCS will treat people how we want to be treated; work together; be kind to everyone; respect personal space; kind and appropriate words; think before we speak; walk quietly in the hallways; respect property and materials; clean up after ourselves; follow expectations set in all school areas; and prove it and follow our core values each day. Ten 4' by 3' core value posters were framed and hung throughout the school." IDCS is a Responsive Classroom School. Consequently, students are involved in classroom rules and contribute to the school climate: 89% of students felt they had a voice in classroom decision making. 97.3% of students reported that adults listen to their ideas. 96% of students reported that classmates listen to their ideas. **Comfort Zone and Risk:** 98.2% of students reported that they have adults in the school who care about them. 94.5% of students reported that they have kids in the school who care about them. 91% of students reported that they enjoy school. 100% of students completed a self-evaluation of their work in school.

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

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

Hot Fudge and Fiction/High School Night: During this evening event, featured guests read books to students in PreK to Grade 5. Last year we featured government officials. After the reading sessions, students and parents

enjoyed a hot fudge sundae; teachers served the ice cream to the families. High school night is organized for Grade 6, 7, and 8 parents and students. They learn about the different high schools that IDCS students can attend.

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

APPENDIX B: CHARTER SCHOOL PERFORMANCE FRAMEWORK

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

Performance Standards:	
<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1.1. Academic Achievement <ol style="list-style-type: none"> 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 <ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 2.1. Financial Management 2.2. Financial Reporting 2.3. Financial Viability 2.4. Governance and Management 2.5. Facility
3. Student Population	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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.

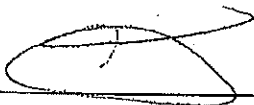
As the authorized representative of **Integrated Day Charter School**, to the best of my knowledge, I affirm that:

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:

Allison Martin _____

Date:

9/26/24

October 2024

IDCS

BUDGET & ACTUAL		Budget FY 25	Budget FY 25	
		April 17 2024 Approved	August 14, 2024 Revised	
Operating Income				
Federal Grants		\$ 162,916	\$ 162,915.00	
ARP	Small Town Right To Read		\$ 17,933.00	Restricted Use
ARP	COVID	\$ 15,000	\$ 34,866.00	Restricted Use
Mental Health Grant		\$ 71,500	\$ 71,500.00	Restricted Use
Enrollment Based Grant (\$13600/student)		\$ 4,923,200	\$ 4,613,547.00	\$12,709/Pupil/358 Add 5 student + \$63547
Special Ed Reimbursements (NPS, Preston, Montville, Sprague)		\$ 415,000	\$ 415,000.00	
IDEA Financial Support		\$ 10,000	\$ 10,000.00	
Other Income		\$ -		
E-Rate Reimbursements		\$ 3,240	\$ 4,224.00	Restricted Use
YPS / Judicial Funds			\$ 18,000.00	Restricted Use
Insurance Chromebook		\$ 1,000	\$ 1,000.00	
Safety Grant			\$ 84,042.00	Additional Funding
Buck Foundation Grant		\$ 75,000	\$ 150,000.00	Additional funding
Use of fund balance		\$ -	\$ 200,000.00	Land (Fund Balance)
Total Operating Revenue		\$ 5,676,857	\$ 5,783,027	
Operating Expenses				
5100 Instructional / Remedial				
	101 Teachers Salaries	\$ 1,477,075	\$1,503,775	New Contract x
	150 Stipend Certified	\$ 18,700	\$43,198	Increase due to YPS, ARP, and Right To Read Funds
	151 Stipend Noncertified	\$ 15,000	\$22,613	Increase due YPS Funds
	210 Health Insurance	\$ 227,763	\$169,548	Reduced Insurance cost moved to SPED
	220 Employer FICA	\$ 25,514	\$26,838	
	230 H.S.A.	\$ 17,000	\$13,000	HSA moved to SPED
	102 Paraprofessional Salaries	\$ 508,586	\$483,921	
	210 Health Insurance	\$ 84,167	\$70,093	No insurance for new noncert staff
	220 Employer FICA	\$ 44,262	\$37,127	
	225 H.S.A.	\$ 7,000	\$6,000	
	102 Tutors	\$ 70,000	\$1,400	Reading support teacher part time in budget
	103 Substitutes	\$ 35,000	\$35,000	
	104 Specials Teachers Salaries	\$ 400,050	\$400,050	
	210 Health Insurance	\$ 66,054	\$64,794	
	220 Employer FICA	\$ 5,801	\$5,801	
	230 H.S.A.	\$ 4,000	\$4,000	
	250 Tuition Reimbursements	\$ 10,000	\$10,000	
	Total Instructional Salaries & Benefits	\$ 3,015,972	\$2,897,158	
	320 Professional Development	\$ 24,600	\$24,140	
	320 Retreat	\$ 5,000	\$4,000	due to cost for 23-24 Retreat
	325 Responsive Classroom	\$ 6,000	\$6,000	
	580 Travel	\$ 2,500	\$2,500	
	610 General Supplies	\$ 41,765	\$35,337	Reduced -
	611 HOTS	\$ 2,500	\$2,500	
	612 Music Supplies	\$ 1,500	\$2,000	Spent \$2000 in 23-24
	614 Art & Research Supplies	\$ 3,500	\$3,500	
	616 PE Supplies	\$ 5,000	\$2,000	Yearly funding for PE
	618 Science Supplies	\$ 3,000	\$3,000	
	619 Spanish Supplies	\$ 1,000	\$2,000	Increase for additional Spanish Resources
	620 Media Supplies	\$ 5,000	\$5,000	
	640 Textbooks	\$ 21,200	\$17,477	
	734 Educational Tech Hardware & Tech Supplies	\$ 43,700	\$63,360	Interactive Displays - ARP Funds \$18,000
	735 Educational Tech Software	\$ 90,072	\$58,086	Purchased K-3 Reading program in 23-24 Budget
	Total Instructional Other Expenses	\$ 256,337	\$ 230,900	

Total 5100 Instructional			\$ 3,272,309	\$3,128,058	
5210 Special Services - SPED					
101 Teachers (Sped) Salaries	\$ 267,550	\$ 326,050			4th sped teacher
210 Health Insurance	\$ 42,391	73,475			increase in Health Insurance
220 Employer FICA	\$ 3,357	4728			
225 H.S.A.	\$ 3,000	5000			Increase in HSA
Total SPED Salaries and Benefits	\$ 316,298	\$ 409,253			
590 Speech Consultants	\$ 60,000	\$ 60,000.00			
610 Supplies / Resources	\$ 1,000				
640 Textbooks	\$ 1,000				
Total SPED Other Expenses	\$ 62,000	\$ 60,000.00			
Total 5210 Special Services - SPED	\$ 378,298	\$ 469,253.00			
5213 Health Services					
110 Nurse's Salaries	\$ 70,441	\$ 70,441.00			
210 Health Insurance	\$ 11,884	\$ 11,633.00			
220 Employer FICA	\$ 5,389	\$ 5,389.00			
230 H.S.A.	\$ 1,000	\$ 1,000.00			
Total Health Services Salary and Benefits	\$ 88,714	\$ 88,463.00			
320 Nurse PD	\$ 1,000	1000			
590 Other Purchases Services - Med Waste	\$ 400	400			
610 Nurse Supplies	\$ 2,000	2500			increased by \$500
Total Health Services Other Expenses	\$ 3,400	3900			
Total 5213 Health Services	\$ 92,114	\$ 92,363			
5219 School Counselor					
110 School Counselor Salaries	\$ 118,850	\$ 126,225.00			New counselor
210 Health Insurance	\$ 32,803	\$ 606.00			NC Did not take insurance
220 Employer FICA	\$ 5,729	5,835.00			
235 H.S.A.	\$ 2,000				
Total Social Work Services Salary and Benefits	\$ 159,382	\$ 132,666.00			
330 School Counselor Services	\$ -	0			
610 School Counselor Supplies & Textbooks	\$ 1,000	1000			School counselor grant
Total 5219 Social Worker Services	\$ 160,382	\$ 133,666			
5240 Administration					
100 Administrative Salaries (certified)	\$ 414,372	\$344,958			
110 Administrative Salaries (non-certified)	\$ 161,896	\$192,465			S. Curtis added
210 Health Insurance	\$ 69,140	\$67,858			
220 Employer FICA	\$ 18,703	\$20,221			
225 H.S.A.	\$ 5,000	\$5,000			
Total Administration Salaries and Benefits	\$ 669,111	\$630,502			
320 Professional Development	\$ 3,000	\$5,000			
350 IT, Security, & Communication Services	\$ 65,524	\$58,140			reduced
610 Admin funds	\$ 5,000	\$15,000			New Director
700 Furniture / Equipment	\$ 20,000	\$20,000			
800 Memberships & Subscriptions	\$ 1,925	\$3,925			adding grant membership
820 Legal Services	\$ 10,000	\$10,000			
900 Food / Food Service Support	\$ 5,000	\$10,000			
Total Administration Other Expenses	\$ 110,449	\$122,065			
Total 5240 Administration	\$ 779,560	\$ 752,567			
5250 Business Services					
110 Business Services Salaries		\$ 89,900.00			Business Manager
210 Health Insurance		\$ 432.00			
220 Employer FICA		\$ 1,304.00			
230 H.S.A.	\$ -				
Total Business Services Salary and Benefits		\$ 91,636			
230 Pension Match (non-certified)	\$ 15,000	\$ 15,000.00			

240 Compensated Absences / Post Employment Benefits	\$ 20,500	\$ 25,500.00	Increase for final insurance payments
235 Buyout across IDCS, except food service	\$ 58,400	\$ 62,000.00	
260 Unemployment Compensation	\$ 10,000	\$ 10,000.00	
270 Workers Compensation & Commercial Insurance	\$ 42,208	\$ 42,208.00	
330 Audit Services	\$ 18,000	\$ 18,500.00	
340 Payroll Services Paychex)	\$ 17,500	\$ 23,000.00	Increase in cost for paychex
420 Accounting & Payroll Services	\$ 65,000	\$ 65,000.00	
440 Leases / Rental Copier	\$ 27,500	\$ 28,000.00	
520 Services - Advert, Misc., Fingerprints	\$ 4,575	\$ 4,025.00	
735 Non-Educational Tech Software	\$ 2,000	\$ 2,000.00	
815 Condo Fees	\$ 50,000	\$ 50,000.00	
820 Bank Charges	\$ 1,000	\$ 1,000.00	
Total Business Services Other Expense	\$ 331,683	\$ 346,233.00	Check these numbers
Total 5250 Business Services	\$ 331,683	\$ 437,869	
5260 Plant Services			
110 Plant Services Salaries	\$ 189,394	\$ 188,115.00	New custodian hired August 22.
130 Overtime / Substitutes/Extra Summer Staff	\$ 20,360	\$ 26,130.00	increased - flea situation
210 Health Insurance	\$ 35,729	\$ 34,788.00	
220 Employer FICA	\$ 16,046	\$ 16,390.00	
225 H.S.A.	\$ 3,000	\$ 3,000.00	
Total Plant Services Salaries & Benefits	\$ 264,529	\$ 268,423.00	
410 Utilities	\$ 123,520	\$ 123,520.00	
430 Maintenance Contracts	\$ 60,182	\$ 66,182.00	
431 Annual Maintenance & Inspections	\$ 7,820	\$ 8,020.00	
432 Facility Maintenance	\$ 19,000	\$ 26,500.00	increase costs
610 Custodial Supplies & Repairs	\$ 41,560	\$ 41,560.00	
Total Plant Services Other Expenses	\$ 252,082	\$ 265,782.00	
Total 5260 Plant Services	\$ 516,611	\$ 534,205.00	
Total 5450 Capital Set Aside / Capital Improvements	\$ 145,000	\$ 232,000.00	
5270 Student Transportation			
510 Purchased Services-Buses	\$ 10,500	\$ 18,048.00	\$7548 YPS funds Bus for Sports
Total 5270 Student Transportation	\$ 10,500	\$ 18,048.00	
Total Expenses	\$ 5,686,457	\$ 5,798,029	
Subtotal Operating Income (Loss)	\$ (9,599)	\$ (15,002)	
Add: Interest Income	\$ 10,000	15000	
Total Operating Income (Loss)	\$ (0)	\$ -	

IDCS

BUDGET & ACTUAL	Budget FY 22-23 (as of March 2023)	Budget 2023-2024	Comments
Operating Income			
Federal Grants	\$ 175,050	\$ 127,436	
ARP / ESSER	\$ 282,618	\$ 241,488	
Enrollment Based Grant (\$11,525/student)	\$ 4,199,000	\$ 4,210,050	\$11,525/pupil + 38k supplement (362 students)
Enrollment Based Grant FY 21-22 Carryforward	\$ 408,707	\$ -	
Special Ed Reimbursements (NPS, Preston, Montville, Sprague)	\$ 376,547	\$ 410,000	
Other Income - Grants (Dollar Store), HOTS	\$ 7,536	\$ 4,224	
E-Rate Reimbursements	\$ 3,168	\$ 3,240	
Buck Foundation Grant	\$ -	\$ 40,000	
Carryforward / set aside from FY 21-22	\$ 175,000	\$ -	Post Employment / Capital / Condo
Total Operating Revenue	\$ 5,627,627	\$ 5,036,439	
Operating Expenses			
5100 Instructional / Remedial			
101 Teachers Salaries	\$ 1,365,947	\$ 1,377,775	
150 Stipend Certified	\$ 9,500	\$ 5,500	
151 Stipend Noncertified	\$ 12,500	\$ 12,500	
210 Health Insurance	\$ 148,441	\$ 165,187	
220 Employer FICA	\$ 24,747	\$ 25,621	
230 H.S.A.	\$ 16,000	\$ 16,000	
102 Paraprofessional Salaries	\$ 435,019	\$ 418,479	
210 Health Insurance	\$ 57,501	\$ 67,671	
220 Employer FICA	\$ 32,731	\$ 25,621	
225 H.S.A.	\$ 7,000	\$ 6,000	
102 Tutors	\$ 45,000	\$ 112,000	ARP Funding
103 Substitutes	\$ 41,750	\$ 39,000	
104 Specials Teachers Salaries	\$ 372,955	\$ 376,750	
210 Health Insurance	\$ 73,133	\$ 53,251	
220 Employer FICA	\$ 8,973	\$ 5,463	
230 H.S.A.	\$ 6,000	\$ 4,000	
250 Tuition Reimbursements	\$ 7,000	\$ 7,000	
Total Instructional Salaries & Benefits	\$ 2,664,194	\$ 2,717,819	
320 Professional Development	\$ 44,700	\$ 38,800	Partial ARP Funding
325 Responsive Classroom	\$ 6,000	\$ 6,000	
330 Outside vendors for Fun Fridays	\$ 2,000	\$ -	
333 Scholarships for Summer Extended Day	\$ 11,768	\$ -	
580 Travel	\$ 2,000	\$ 2,500	
610 General Supplies	\$ 42,449	\$ 33,223	
611 HOTS	\$ 6,724	\$ 2,500	
612 Music Supplies	\$ 1,500	\$ 1,500	
614 Art & Research Supplies	\$ 2,500	\$ 2,500	
616 PE Supplies	\$ 2,000	\$ 1,000	
618 Science Supplies	\$ 3,000	\$ 3,000	
619 Spanish Supplies	\$ 1,200	\$ 1,000	
620 Media Supplies	\$ 25,000	\$ 20,000	Partial ARP Funding
640 Textbooks	\$ 33,624	\$ 26,200	
734 Educational Tech Hardware & Tech Supplies	\$ 91,000	\$ 30,500	
735 Educational Tech Software	\$ 52,600	\$ 93,170	
Total Instructional Other Expenses	\$ 328,065	\$ 261,893	
Total 5100 Instructional	\$ 2,992,259	\$ 2,979,712	
5210 Special Services - SPED			
101 Teachers (Sped) Salaries	\$ 220,010	\$ 218,250	

IDCS

BUDGET & ACTUAL	Budget FY 22-23 (as of March 2023)	Budget 2023-2024	Comments
210 Health Insurance	\$ 55,393	\$ 60,120	
220 Employer FICA	\$ 3,190	\$ 3,165	
225 H.S.A.	\$ 5,000	\$ 5,000	
Total SPED Salaries and Benefits	\$ 283,593	\$ 286,534	
590 Speech Consultants	\$ 60,000	\$ 60,000	
610 Supplies / Resources	\$ -	\$ 1,000	
640 Textbooks	\$ 2,500	\$ 1,000	
Total SPED Other Expenses	\$ 62,500	\$ 62,000	
Total 5210 Special Services - SPED	\$ 346,093	\$ 348,534	
5213 Health Services			
110 Nurse's Salaries	\$ 64,578	\$ 64,951	
210 Health Insurance	\$ 8,726	\$ 9,574	
220 Employer FICA	\$ 4,940	\$ 4,969	
230 H.S.A.	\$ 1,000	\$ 1,000	
Total Health Services Salary and Benefits	\$ 79,244	\$ 80,494	
320 Nurse PD	\$ 1,500	\$ 1,000	
590 Other Purchases Services - Med Waste	\$ 300	\$ 400	
610 Nurse Supplies	\$ 3,500	\$ 2,000	
Total Health Services Other Expenses	\$ 5,300	\$ 3,400	
Total 5213 Health Services	\$ 84,544	\$ 83,894	
5219 Social Work Services			
110 Social Worker Salaries	\$ 75,724	\$ 114,250	\$55k ARP Funding
210 Health Insurance	\$ 7,287	\$ 7,880	
220 Employer FICA	\$ 1,098	\$ 5,377	
235 H.S.A.	\$ 500	\$ 1,000	
Total Social Work Services Salary and Benefits	\$ 84,610	\$ 128,508	
610 Social Worker Supplies & Textbooks	\$ 7,500	\$ 1,000	
Total 5219 Social Worker Services	\$ 92,110	\$ 129,508	
5240 Administration			
100 Administrative Salaries (certified)	\$ 290,199	\$ 348,877	
110 Administrative Salaries (non-certified)	\$ 144,141	\$ 151,487	
210 Health Insurance	\$ 34,396	\$ 29,322	
220 Employer FICA	\$ 15,235	\$ 16,647	
225 H.S.A.	\$ 4,000	\$ 4,000	
Total Administration Salaries and Benefits	\$ 487,971	\$ 550,334	
300 Staff Self Care	\$ 5,000	\$ -	
320 Professional Development	\$ 3,000	\$ 3,000	
350 IT, Security, & Communication Services	\$ 50,335	\$ 51,185	
610 Admin funds	\$ 5,000	\$ 5,000	
700 Furniture / Equipment	\$ 30,000	\$ 10,000	
800 Memberships & Subscriptions	\$ 8,616	\$ 2,225	
820 Legal Services	\$ 10,000	\$ 20,000	
900 Food Service Support	\$ 2,000	\$ 15,000	
Total Administration Other Expenses	\$ 113,951	\$ 106,410	
Total 5240 Administration	\$ 601,922	\$ 656,744	
5250 Business Services			
110 Business Services Salaries	\$ 42,236	\$ -	
210 Health Insurance	\$ 221	\$ -	
220 Employer FICA	\$ 3,231	\$ -	
230 H.S.A.	\$ -	\$ -	
Total Business Services Salary and Benefits	\$ 45,688	\$ -	
230 Pension Match (non-certified)	\$ 12,000	\$ 15,000	
240 Compensated Absences / Post Employment Benefits	\$ 52,049	\$ 32,000	
235 Buyout across IDCS, except food service	\$ 50,800	\$ 48,000	

IDCS

BUDGET & ACTUAL	Budget FY 22-23 (as of March 2023)	Budget 2023-2024	Comments
260 Unemployment Compensation	\$ 10,000	\$ 5,000	
270 Workers Compensation & Commercial Insurance	\$ 32,000	\$ 35,358	
330 Audit Services	\$ 17,200	\$ 17,200	
340 Payroll Services	\$ 11,000	\$ 15,000	
420 LEARN Business Manager	\$ 40,000	\$ 80,000	
440 Leases / Rental	\$ 42,924	\$ 27,500	
520 Services - Advert, Misc., Fingerprints	\$ 4,160	\$ 4,525	
735 Non-Educational Tech Software	\$ 1,080	\$ 1,580	
815 Condo Fees	\$ 149,467	\$ 45,000	
Total Business Services Other Expense	\$ 422,680	\$ 326,163	
Total 5250 Business Services	\$ 468,368	\$ 326,163	
5260 Plant Services			
110 Plant Services Salaries	\$ 188,233	\$ 192,263	
130 Overtime / Substitutes/Extra Summer Staff	\$ 18,519	\$ 18,990	
210 Health Insurance	\$ 17,779	\$ 19,474	
220 Employer FICA	\$ 15,817	\$ 16,161	
225 H.S.A.	\$ 2,000	\$ 2,000	
Total Plant Services Salaries & Benefits	\$ 242,348	\$ 248,888	
410 Utilities	\$ 121,180	\$ 135,300	
430 Maintenance Contracts	\$ 40,600	\$ 50,381	
431 Annual Maintenance & Inspections	\$ 5,355	\$ 6,815	
432 Building Maintenance	\$ 21,372	\$ 10,000	
610 Custodial Supplies & Repairs	\$ 44,000	\$ 32,000	
Total Plant Services Other Expenses	\$ 232,507	\$ 234,496	
Total 5260 Plant Services	\$ 474,855	\$ 483,384	
Total 5450 Capital Set Aside / Capital Improvements	\$ 250,000	\$ 25,000	
5270 Student Transportation			
510 Purchased Services-Buses	\$ 18,128	\$ 10,500	
Total 5270 Student Transportation	\$ 18,128	\$ 10,500	
Total Expenses	\$ 5,328,279	\$ 5,043,439	
Subtotal Operating Income (Loss)	\$ 299,348	\$ (7,000)	
Add: Interest Income	\$ 6,480	\$ 7,000	
Total Operating Income (Loss)	\$ 305,828	\$ 0	

The Integrated Day Charter School, Inc.

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

June 30, 2023

The Integrated Day Charter School, Inc.

Financial Statements and State Single Audit
Together With Independent Auditors' Reports
June 30, 2023

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Independent Auditors' Report

Board of Directors
The Integrated Day Charter School, Inc.

Opinion

We have audited the accompanying financial statements of The Integrated Day Charter School, Inc., (the "Organization") which comprise the statement of financial position as of June 30, 2023, 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 Organization as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance as required by the State Single Audit Act is presented for purposes of additional analysis is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 January 29, 2024, on our consideration of the Organization'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 Organization'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 Organization's internal control over financial reporting and compliance.

PKF O'Connor Davies, LLP

January 29, 2024

The Integrated Day Charter School, Inc.

Statement of Financial Position
June 30, 2023

ASSETS

Cash	\$	954,552
Accounts receivable		27,595
Grant receivable		129,079
Prepaid expenses		64,790
Investments		569,722
Operating lease right of use asset, net		52,555
Property and equipment, net		<u>3,954,591</u>

Total Assets \$ 5,752,884

LIABILITIES AND NET ASSETS

Accounts payable and accrued expenses	\$	69,911
Accrued payroll and related expenses		169,522
Operating lease liability		<u>52,555</u>
Total Liabilities		291,988

Net Assets

Without donor restriction 5,460,896

Total Liabilities and Net Assets \$ 5,752,884

See notes to financial statements

The Integrated Day Charter School, Inc.

Statement of Activities
Year Ended June 30, 2023

REVENUE AND SUPPORT

Grants and contracts	\$ 5,446,623
Program service fees	129,573
Contributions	82,848
Investment income, net	<u>35,386</u>
Total Revenue and Support	<u>5,694,430</u>

EXPENSES

Program services	4,669,536
Management and general	<u>980,564</u>
Total Operating Expenses	<u>5,650,100</u>

Change in Net Assets 44,330

NET ASSETS WITHOUT DONOR RESTRICTIONS

Beginning of year	<u>5,416,566</u>
End of year	<u>\$ 5,460,896</u>

See notes to financial statements

The Integrated Day Charter School, Inc.

Statement of Functional Expenses
Year Ended June 30, 2023

	Program Services	Management and General	Total Expenses
Salaries	\$ 2,935,273	\$ 489,720	\$ 3,424,993
Benefits and taxes	522,751	112,719	635,470
Depreciation	319,404	106,472	425,876
Professional fees	89,792	148,409	238,201
Supplies	171,009	9,259	180,268
Activity fees	160,963	-	160,963
Condominium fees	106,483	35,495	141,978
Utilities	82,546	27,516	110,062
Repairs and maintenance	72,015	24,006	96,021
Equipment and furniture	50,637	16,879	67,516
Food service	67,954	-	67,954
Office expenses	4,289	2,793	7,082
Professional development	29,771	205	29,976
Insurance	40,580	-	40,580
Transportation	15,665	-	15,665
Dues and subscriptions	404	7,091	7,495
	<u>\$ 4,669,536</u>	<u>\$ 980,564</u>	<u>\$ 5,650,100</u>
Total Expenses			

The Integrated Day Charter School, Inc.

Statement of Cash Flows
Year Ended June 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 44,330
Adjustments to reconcile change in net assets to net cash from operating activities	
Depreciation	425,876
Realized and Unrealized Gain	(19,697)
Changes in operating assets and liabilities	
Accounts receivable	2,740
Grants receivable	(19,156)
Prepaid expenses	(46,462)
Deferred revenue	(38,859)
Accounts payable and accrued expenses	6,250
Accrued payroll and related expenses	<u>(72,873)</u>
Net Cash from Operating Activities	<u>282,149</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of marketable securities	(110,017)
Purchase of fixed assets	<u>(175,460)</u>
Net Cash from Investing Activities	<u>(285,477)</u>

Net Change in Cash (3,328)

CASH

Beginning of year	<u>957,880</u>
End of year	<u>\$ 954,552</u>

See notes to financial statements

The Integrated Day Charter School, Inc.

Notes to Financial Statements
June 30, 2023

1. Organization

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

In accordance with the provisions of Section 10-66bb of the Connecticut General Statutes, the initial charter was granted for a five-year period. A charter school, as defined by the Connecticut statutes, is a public, nonsectarian school, which is established under a charter granted pursuant to the provisions of the statutes, acts as a public agency, and operates independently of any local or regional board of education in accordance with the terms of its charter and the provisions of the statutes. The charter was last renewed in 2022 through June 30, 2027, and the School shall be operated in accordance with all applicable state and federal laws and regulations, and the terms of its charter.

2. Summary of Significant Accounting Policies

Basis of Presentation and Use of Estimates

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

Net Assets Presentation

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

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

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

The Integrated Day Charter School, Inc.

Notes to Financial Statements
June 30, 2023

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

Adoption of New Accounting Guidance

Change in Accounting Principles

Effective July 1, 2022, the School adopted the FASB Topic 842, Leases, using the effective date method with July 1, 2022, as the date of initial adoption, with certain practical expedients available.

The School elected the available practical expedients to account for its existing operating lease as operating leases, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

Upon adoption of Topic 842, on July 1, 2022, the School recognized a right-of use asset ("ROU asset") and an operating lease liability of \$60,971, which represents the present value of the remaining operating lease payments discounted using risk free interest rates over the remaining lives of the lease.

Accounts and Grants Receivable

Accounts and grants receivable are stated at unpaid balances, less an allowance for doubtful accounts. The School provides for losses on accounts and grants receivable using the allowance method. The allowance is based on a combination of write-off history, aging analysis and any specifically known troubled accounts. It is the School's policy to charge off uncollectible accounts and grants receivable when management determines the receivable will not be collected. Management has concluded that an allowance is not required at June 30, 2023. Accounts receivable at June 30, 2022 was \$38,284.

Investment Valuation and Income Recognition

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

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

Property and Equipment

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

The Integrated Day Charter School, Inc.

Notes to Financial Statements
June 30, 2023

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

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.

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 and would typically be purchased if not provided by donation. Numerous volunteers have donated time to the School's programs. However, the general volunteer services did not meet the criteria for recognition in the financial statements for the year ended June 30, 2023. There were no donated goods for the year ended June 30, 2023.

Program Service Fees

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.

The Integrated Day Charter School, Inc.

Notes to Financial Statements
June 30, 2023

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

Functional Expenses

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

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, 2023, the lease is presented as operating lease 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 the 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, 2019.

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 January 29, 2024.

The Integrated Day Charter School, Inc.

Notes to Financial Statements
June 30, 2023

3. Concentration of Risk

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

The School places its cash deposits with institutions that insure deposits of up to \$250,000 through the Federal Deposit Insurance Corporation. Deposits exceeded federal depository insurance limits by approximately \$580,000 as of June 30, 2023.

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

At June 30, 2023, 47% 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, 2023:

Cash and cash equivalents	\$	954,552
Accounts receivable		27,595
Grants receivable		129,079
Investments		569,722
	\$	<u>1,680,948</u>

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

5. Fair Value Measurements

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

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

The Integrated Day Charter School, Inc.

Notes to Financial Statements
June 30, 2023

5. Fair Value Measurements *(continued)*

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, 2023.

Money-Market Funds – Money-market 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.

Exchange Traded Funds (ETF) – ETFs are valued at the closing price reported in the active market in which the individual securities are traded at year-end.

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, 2023:

Level 1 Investments

Money market fund	\$ 19,526
Mutual funds	235,008
Equities	<u>315,188</u>
	<u>\$ 569,722</u>

Investment income consists of the following for the year ended June 30, 2023:

Interest and dividend income	\$ 19,802
Realized and unrealized gain	19,697
Investment fees	<u>(4,113)</u>
	<u>\$ 35,386</u>

6. Property and Equipment

Property and equipment consists of the following at June 30, 2023:

Building and improvements	\$ 9,253,327
Furniture and fixtures	514,573
Land	<u>192,966</u>
	9,960,866
Accumulated depreciation	<u>(6,006,275)</u>
	<u>\$ 3,954,591</u>

The Integrated Day Charter School, Inc.

Notes to Financial Statements
June 30, 2023

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 97% of its funding from the State of Connecticut and the Federal government for the year ended June 30, 2023 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, 2023 were \$1,000.

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

The Integrated Day Charter School, Inc.

Notes to Financial Statements
June 30, 2023

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, 2023 is as follows:

Lease expense	\$	10,036
Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flows from operating leases	\$	10,036
Weighted-average remaining lease term in years for operating leases		4.25
Weighted-average discount rate for operating leases		3.85%

Future minimum lease payments required for operating leases as of June 30, 2023 are as follows:

2024	\$	13,382
2025		13,382
2026		13,382
2027		13,382
2028		3,345
Total undiscounted cash flows		56,873
Less present value discount		(4,318)
	\$	<u>52,555</u>

The School is part of Thermos on the Thames, a condominium association. Their share of condominium fees were \$141,978 for the year ending June 30, 2023, which included additional assessments from 2021 and 2022. The School is currently negotiating with the condominium association to equitably distribute the property and transfer property to the School.

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

June 30, 2023

The Integrated Day Charter School, Inc.

Schedule of Expenditures of State Financial Assistance
Year Ended June 30, 2023

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Total State Expenditures
Department of Education			
State Charter Schools	11000-SDE64000-16119	\$ -	\$ 4,350,772
Talent Development - TEAM	11000-SDE64000-12552	-	828
Child Nutrition State Matching Grants	11000-SDE64000-16211	-	1,349
Healthy Foods Initiative	11000-SDE64000-16212	-	2,565
School Breakfast	11000-SDE64000-17046	-	<u>2,662</u>
Total Expenditures of State Financial Assistance		<u>\$ -</u>	<u>\$ 4,358,176</u>

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, 2023

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, 2023. 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, it is not intended and does not present the financial position, changes in net asset, 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.

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, 2023.

**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, 2023, 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 January 29, 2024.

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.

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

January 29, 2024

**Report on Compliance for Each Major State Program and Report 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, 2023. 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, 2023.

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

January 29, 2024

The Integrated Day Charter School, Inc.

Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

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
<u>Connecticut Department of Education:</u>		
State Charter Schools	11000-SDE64000-16119	\$4,350,772
• Dollar threshold used to distinguish between type A and type B programs		\$ 200,000

The Integrated Day Charter School, Inc.

Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

II. Financial Statement Findings

There were no financial statement findings for the year ended June 30, 2023.

III. State Financial Assistance Findings and Questioned Costs

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

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CLIENT'S COPY

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 Do not enter social security numbers on this form as it may be made public.
 Go to www.irs.gov/Form990 for instructions and the latest information.

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2022 calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization IDCS, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 68 THERMOS AVENUE City or town, state or province, country, and ZIP or foreign postal code NORWICH, CT 06360	D Employer identification number 06-1479419 E Telephone number (860) 892-1900 G Gross receipts \$ 5,678,846. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.IDCS.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1997 M State of legal domicile: CT

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: A PRE-KINDERGARTEN THROUGH GRADE 8 PUBLIC CHARTER SCHOOL SERVING A DIVERSE POPULATION OF STUDENTS.	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	14
	4	Number of independent voting members of the governing body (Part VI, line 1b)	9
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	89
	6	Total number of volunteers (estimate if necessary)	150
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)
9		Program service revenue (Part VIII, line 2g)	95,633.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	15,957.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,114,387.
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,967,324.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.
	b	Total fundraising expenses (Part IX, column (D), line 25)	0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,308,480.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,275,804.
	19	Revenue less expenses. Subtract line 18 from line 12	-161,417.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	5,761,481.
	21	Total liabilities (Part X, line 26)	344,915.
	22	Net assets or fund balances. Subtract line 21 from line 20	5,416,566.

Part II Signature Block

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

Sign Here	Signature of officer 	Date 5/16/24
Paid Preparer Use Only	Print/Type preparer's name GARRETT M. HIGGINS	Preparer's signature GARRETT M. HIGGINS
	Firm's name PKF O'CONNOR DAVIES ADVISORY, LLC	Firm's EIN 87-3231666
	Firm's address 100 GREAT MEADOW ROAD WETHERSFIELD, CT 06109	Phone no. 860-257-1870

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

Part III Statement of Program Service Accomplishments

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

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

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

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

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

4a (Code:) (Expenses \$ 4,669,536. including grants of \$ 0.) (Revenue \$ 129,573.) PREPARE STUDENTS TO BECOME CONFIDENT, SOCIALLY RESPONSIBLE CITIZENS AND LIFELONG LEARNERS WHO APPLY THEIR KNOWLEDGE TO IMPROVE THEMSELVES AND THE WORLD AROUND THEM. THE SCHOOL HAS CURRENTLY INCREASED ITS CAPACITY TO A SIZE OF 371 STUDENTS.

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

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

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)
4e Total program service expenses 4,669,536.

Part IV Checklist of Required Schedules

Table with 3 columns: Question, Yes, No. Rows 1-21 with various questions and 'X' marks in the Yes/No columns.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38. Includes questions about grants, compensation, tax-exempt bonds, and excess benefit transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question, Yes, No. Rows 1a-1c. Includes questions about Form 1096, W-2G forms, and backup withholding rules.

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		89
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10 Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12		
	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
	10b		
11 Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders		
	11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.		
	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
	13b		
c	Enter the amount of reserves on hand		
	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		
	17		

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1a	14		
b	Enter the number of voting members included on line 1a, above, who are independent		
1b	9		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
7b			
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
8a			
b	Each committee with authority to act on behalf of the governing body?	X	
8b			
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		X
9			

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

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

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed	NONE
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain on Schedule O)	
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.	
20	State the name, address, and telephone number of the person who possesses the organization's books and records ELLEN RETELLE - (860) 892-1900 68 THERMOS AVENUE, NORWICH, CT 06360	

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

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

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

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ELLEN RETELLE EXECUTIVE DIRECTOR	40.00 0.00			X				139,260.	0.	11,801.
(2) CORINNE MCOMBER CLASSROOM TEACHER	38.00 0.00	X						89,053.	0.	28,294.
(3) DEBRA ALLARD ASSISTANT DIRECTOR	40.00 0.00			X				92,812.	0.	7,609.
(4) BRIANNA TEMPLE CLASSROOM TEACHER	38.00 0.00	X						90,518.	0.	7,406.
(5) KAREN ADAMS-BARRIENTOS CLASSROOM TEACHER	38.00 0.00	X						89,432.	0.	7,406.
(6) KRISTIN MALETZ CLASSROOM TEACHER	38.00 0.00	X						78,090.	0.	12,708.
(7) AMANDA HICKS CLASSROOM TEACHER	38.00 0.00	X						74,099.	0.	6,011.
(8) ALLIE MARTIN CHAIRPERSON	1.00 0.00	X		X				0.	0.	0.
(9) BRANDON HYDE VICE-CHAIR	1.00 0.00	X		X				0.	0.	0.
(10) BRITTON WILSON MEMBER	1.00 0.00	X						0.	0.	0.
(11) CHERYL BLANCHARD MEMBER	1.00 0.00	X						0.	0.	0.
(12) JEN HICKEY MEMBER	1.00 0.00	X						0.	0.	0.
(13) KATE GADA MEMBER AUG 2022	1.00 0.00	X						0.	0.	0.
(14) RHONDA EXUM MEMBER AUG 2022	1.00 0.00	X						0.	0.	0.
(15) SAMUEL PIERRE MEMBER	1.00 0.00	X						0.	0.	0.
(16) SANDY QUARTO MEMBER	1.00 0.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							653,264.	0.	81,235.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							653,264.	0.	81,235.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 1

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	5,446,623.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	82,848.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f		5,529,471.				
Program Service Revenue	2 a AFTER SCHOOL FEES	Business Code	624110	71,605.	71,605.		
	b SUMMER CAMP FEES		624410	34,416.	34,416.		
	c SCHOOL LUNCH PROGRAM		624110	23,552.	23,552.		
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			129,573.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			19,802.		19,802.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			5,678,846.	129,573.	0.	19,802.	

Part IX Statement of Functional Expenses

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	661,579.	519,260.	142,319.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,839,170.	2,478,331.	360,839.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	6,389.	5,256.	1,133.	
9 Other employee benefits	423,551.	348,422.	75,129.	
10 Payroll taxes	129,774.	106,755.	23,019.	
11 Fees for services (nonemployees):				
a Management				
b Legal	14,238.		14,238.	
c Accounting	16,500.		16,500.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	4,113.		4,113.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	145,828.	28,157.	117,671.	
12 Advertising and promotion				
13 Office expenses	231,230.	196,548.	34,682.	
14 Information technology	51,207.	49,867.	1,340.	
15 Royalties				
16 Occupancy	252,040.	189,029.	63,011.	
17 Travel	15,665.	15,665.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	425,876.	319,404.	106,472.	
23 Insurance	40,580.	40,580.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a ACADEMIC SUPPORT	202,522.	202,522.		
b REPAIRS AND MAINTENANCE	96,021.	72,015.	24,006.	
c FOOD	67,954.	67,954.		
d PROFESSIONAL DEVELOPMEN	29,976.	29,771.	205.	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	5,654,213.	4,669,536.	984,677.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	11,487.	1	14,831.
	2	Savings and temporary cash investments	983,683.	2	959,247.
	3	Pledges and grants receivable, net	101,974.	3	129,079.
	4	Accounts receivable, net	38,284.	4	27,595.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	18,328.	9	64,790.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	9,960,866.		
	10b	Less: accumulated depreciation	6,006,275.		
	10c		4,205,007.	10c	3,954,591.
	11	Investments - publicly traded securities	402,718.	11	550,196.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
15	Other assets. See Part IV, line 11	0.	15	52,555.	
16	Total assets. Add lines 1 through 15 (must equal line 33)	5,761,481.	16	5,752,884.	
Liabilities	17	Accounts payable and accrued expenses	306,056.	17	239,433.
	18	Grants payable		18	
	19	Deferred revenue	38,859.	19	0.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	25	52,555.
	26	Total liabilities. Add lines 17 through 25	344,915.	26	291,988.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	5,416,566.	27	5,460,896.
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances	5,416,566.	32	5,460,896.	
33	Total liabilities and net assets/fund balances	5,761,481.	33	5,752,884.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,678,846.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,654,213.
3	Revenue less expenses. Subtract line 2 from line 1	3	24,633.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,416,566.
5	Net unrealized gains (losses) on investments	5	19,697.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	5,460,896.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization IDCS, INC.	Employer identification number 06-1479419
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

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

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

Schedule A (Form 990) 2022

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

(This area contains horizontal lines for supplemental information.)

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors
Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

IDCS, INC.

Employer identification number

06-1479419

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

Employer identification number

IDCS, INC.

06-1479419

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	BUCK FOUNDATION 633 3RD AVENUE FL16 NEWYORK, NY 10017	\$ 75,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization IDCS, INC.	Employer identification number 06-1479419
---	---

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization IDCS, INC.	Employer identification number 06-1479419
---	---

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022 Open to Public Inspection

Name of the organization

IDCS, INC.

Employer identification number

06-1479419

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, and acquired after 2006), and questions about monitoring, expenses, and reporting requirements.

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures, and a table for revenue and assets included in Form 990.

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

Schedule D (Form 990) 2022

232051 09-01-22

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		192,966.		192,966.
b Buildings		7,774,023.	4,900,329.	2,873,694.
c Leasehold improvements		1,479,304.	691,924.	787,380.
d Equipment		514,573.	414,022.	100,551.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				3,954,591.

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) RIGHT OF USE LIABILITY	52,555.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	5,694,430.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	19,697.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	19,697.	
3	Subtract line 2e from line 1	3	5,674,733.	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	4,113.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	4,113.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	5,678,846.	

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

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

1	Total expenses and losses per audited financial statements		1	5,650,100.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	0.	
3	Subtract line 2e from line 1	3	5,650,100.	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	4,113.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	4,113.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	5,654,213.	

Part XIII Supplemental Information.

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

PART X, LINE 2:

THE SCHOOL IS GENERALLY EXEMPT FROM INCOME TAX UNDER SECTION 501(C)(3) OF THE U.S. INTERNAL REVENUE CODE. THE SCHOOL RECOGNIZES THE EFFECT OF INCOME TAX POSITIONS ONLY IF THOSE POSITIONS ARE MORE LIKELY THAN NOT TO BE SUSTAINED. MANAGEMENT HAS DETERMINED THAT THE SCHOOL HAD NO UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE FINANCIAL STATEMENT RECOGNITION OR DISCLOSURE. THE SCHOOL IS NO LONGER SUBJECT TO EXAMINATIONS BY THE APPLICABLE TAXING JURISDICTIONS FOR PERIODS PRIOR TO JULY 1, 2019.

SCHEDULE E
(Form 990)

Department of the Treasury
Internal Revenue Service

Schools

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

IDCS, INC.

Employer identification number

06-1479419

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	X	
<u>SEE PART II</u>		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
<u>4(B) THIS IS CONSIDERED A "CHARTER SCHOOL" THROUGH THE STATE OF CT. THERE IS NO TUITION AND THEREFORE, NO FINANCIAL ASSISTANCE.</u>		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II	X	

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

Schedule E (Form 990) 2022

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

LINE 3 - EXPLANATION OF NONDISCRIMINATION POLICY:

AS A PUBLIC SCHOOL, SUBJECT TO OPEN ENROLLMENT, THE CHARTER SCHOOL IS NOT SUBJECT TO THE SPECIFIC GUIDELINES SET FORTH IN REV. PROC. 75-50 AND AS MODIFIED BY REV. PROC. 2019-22. THE SCHOOL PUBLICIZED ITS RACIALLY NONDISCRIMINATION POLICY ON ITS INTERNET WEBSITE. ADDITIONALLY, THE SCHOOL PUBLICIZED THE POLICY IN ITS BYLAWS AND RECRUITING BROCHURES.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

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

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

IDCS, INC.

Employer identification number

06-1479419

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a** Yes No
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b** Yes No
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c** Yes No
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a** Yes No
- b** Any related organization? **5b** Yes No
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a** Yes No
- b** Any related organization? **6b** Yes No
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III **7** Yes No

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III **8** Yes No

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9** Yes No

	Yes	No
1b		
2		
4a		<input checked="" type="checkbox"/>
4b		<input checked="" type="checkbox"/>
4c		<input checked="" type="checkbox"/>
5a		<input checked="" type="checkbox"/>
5b		<input checked="" type="checkbox"/>
6a		<input checked="" type="checkbox"/>
6b		<input checked="" type="checkbox"/>
7		<input checked="" type="checkbox"/>
8		<input checked="" type="checkbox"/>
9		

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

Schedule J (Form 990) 2022

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ELLEN RETELLE EXECUTIVE DIRECTOR	(i)	139,260.	0.	0.	0.	11,801.	151,061.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

Multiple horizontal lines for supplemental information.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022
Open to Public
Inspection

Name of the organization

IDCS, INC.

Employer identification number

06-1479419

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

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

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

A COPY OF THE FORM 990 WAS SENT OUT TO THE BOARD AFTER THE RETURN WAS
FILED.

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

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

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

THE DIRECTOR'S COMPENSATION IS REVIEWED AND APPROVED AT THE IDCSGB ON AN

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

Schedule O (Form 990) 2022

Name of the organization

IDCS, INC.

Employer identification number

06-1479419

ANNUAL BASIS IN EXECUTIVE SESSION. THIS PROCESS IS FACILITATED BY THE CHAIR AND INVOLVES AN EVALUATION OF THE DIRECTOR BY THE BOARD, SUBMISSION OF SELF EVALUATION, AND DISCUSSION ON ANNUAL INCREASE.

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

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

FORM 990, PART XII, LINE 2C:

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