



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 2024-2025	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 2024-2025 school year. Explain the rationale for establishing the practice(s) and the issue(s) it was intended to address. Describe the impact of the practice(s) on the student outcomes, providing evidence to substantiate effectiveness (i.e. quantitative, qualitative data). Provide evidence of collaboration with local school districts as appropriate.</p> <p>The Integrated Day Charter school prides itself on our positive school climate and student academic outcomes. During the 2024-2025 school year we focused on our school's tenets, providing continued counselor support for our students' emotional needs, and improving literacy in our K-3 classrooms.</p> <p>IDCS 101 & Core Tenets: We meet on the third Tuesday of each month at a meeting which we call Think Tank Tuesdays. We focused our Think Tank meetings on our tenets in a series titled IDCS 101. Each month a staff member, or former staff member presented a tenet to our teachers. This was done to purposefully strengthen our tenets and to help staff use the same language and have the same expectations at each grade level in reference to those tenets.</p> <p>Increased SEL Opportunities: Our new school counselor was a strong addition to our school community. She created consistency in support and intervention services for our students in need through 1:1, small group, and whole group counseling as well as lunch bunches. She worked within the K-5 classrooms teaching groups of children how to navigate their feelings, problem solve and work as a community within their classrooms and the school. Both our K-5 and 6-8 counselors partnered with IDCS administration to acquire grants and forge partnerships which brought assemblies/class visits about drug prevention, building confidence, and bullying prevention.</p> <p>Expansion of Academic Offerings: In addition to the sports and afterschool offerings which have increased and thrived at IDCS, so too have the academic offerings. These have grown to include academic competitions such as MathCounts, the Great History Challenge, eSports, and a robotics club which is supported by the Undersea Naval Warfare Center.</p> <p>ELA Curriculum and Assessment: K-3 literacy was also a central focus during our 2024-2025 school year. This was the first year implementing the K-3 literacy program: HMH (Houghton Mifflin Harcourt): Into Reading. Our teachers worked to provide instruction in the components of the program. We are already seeing the benefits of this focused approach as our iReady scores have increased in our K-3 classrooms, and less students went into the 2025-2026 school year needing intervention. Using Dibels MCLASS has also been a critical marker in measuring growth in areas like phonics, phonemic awareness, and as a dyslexia screener. This assessment tool is giving us data that iReady was not, which is helping us to better identify students in need.</p> <p>Technology: Students in Grades 2- 8 have Chromebooks; students in K/1 have I-Pads, Teachers and Paras are issued computers. All teachers have Interactive Displays in their classrooms. Online programs have been purchased for student learning, including iReady, Waggle, Reflex and Frax, and Mystery Science. The Media Teacher uses various programs in her classes. One hundred percent of students in grades 2 to 8 created products using Google applications to support research and learning. One hundred percent of students used an academic program to support their learning. About one third of students use advanced STEM materials such as a 3D printer, laser cutter, or robotics/eSports equipment.</p> <p>Attendance: Attendance at IDCS remained consistent in the 2024 - 2025 school year. Weekly, the school counselors, administration team, and nurse meet to discuss students who are frequently absent, notice trends, and individualize ways to support each family in getting their children to school. The team approaches the families with supportive solutions to</p>	



improve student attendance. Letters are also mailed out bi-weekly informing parents of frequently absent students on the importance of attendance. Family meetings and conversations via phone and in-person are also held.

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

Research: Research is a core tenet at IDCS. Each student investigates a topic of their choice. They identify questions they want to answer, research and compile facts, Math, ELA and either Science or Social Studies is integrated into the research; then, they present the information to their classmates (poster or power point). PreK students complete 1 research project; K/1 to Grade 6 engage in 3 research projects and Grade 7/8 students complete 2 research projects. The 7/8th graders have a final presentation to the school and the school community during 2 evenings in May. Parents and community members are invited to watch the presentation. Ninety percent of students produced a written product for research; 100% of the students orally presented their research to their class.

**PART 2: SCHOOL PERFORMANCE**

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

MISSION STATEMENT

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

Goal Statement:**Evidence of Progress Toward Target Goals:****Academic Achievement**

Students in K-3 will improve their performance on Dibels and iReady reading assessment.

i-Ready Reading data, in grade K-3, shows significant student growth from the beginning to the end of the school year. Kindergarten demonstrated the largest overall gain, increasing from 47.5% of students reading at or above grade level to 84%, reflecting strong foundational literacy development. First grade also showed remarkable improvement, rising from just 13.5% at the start of the year to 69% by year's end, indicating substantial progress in early reading skills. Second graders grew from 29% to 72%, and third graders advanced from 48.5% to 76%, both showing consistent upward trends in reading proficiency. Overall, these results reflect effective instruction, targeted interventions, and a strong focus on reading growth across all primary grades.

DIBELS data also indicates strong reading growth. Kindergarten showed significant progress, increasing from 55% of students at or above grade level at the beginning of the year to 84% by year's end. First grade also made notable growth, rising from 50% to 73%, reflecting effective early reading instruction and intervention. Second grade followed a similar positive trajectory, improving from 35% to 71.5%, signaling solid development in reading fluency and comprehension. While third grade showed a slight decline from 48.5% to 44%, this data suggests a need to analyze instructional strategies and support for our third grade readers to ensure continued growth. Overall, DIBELS results highlight strong progress in early literacy development and areas for targeted focus.

Family Involvement

An increased number of families will attend community events and volunteer in the school, at events and in the classrooms.

Two dedicated Family Liaisons support IDCS by helping to organize events and engage families for volunteer opportunities. In the 2024–25 school year, IDCS recorded 625 instances of in-school volunteer participation. This does not include the many volunteers who helped out during events outside of the school day. Outside of the school day, volunteers help at evening events, preparing materials for events and classrooms, and even through couponing to



	collect hygiene materials (toothbrushes, deodorant etc.) for students who may need them.	
Adherence to Philosophy Teachers will be trained in the IDCS Tenets.	IDCS experienced the retirement of many of the founders and original teachers during Covid. We recognized that there needed to be a foundational understanding of the core tenets to make sure all current faculty and staff were grounded in the same understanding and practice in regards to the tenets. Last year, at Think Tank Tuesday Meetings, teachers who were well-versed in or very successful in tenets, presented to other staff. All of the tenets were covered in this format for a total of eight hour long training sessions.	
2. Student Achievement: The data below summarizes the school’s performance from the 2023-24 school year. Please review the data using EdSight to ensure its accuracy.		
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 Students)		
1.4. Chronic Absenteeism	a. All Students	12.8%
	b. High Needs Students	17.9%
1.5. Preparation for CCR – Percent Taking Courses		*
1.6. Preparation for CCR – Percent Passing Exams		*
1.7. On-track to High School Graduation		95.3%
1.8. 4-year Graduation—All Students (2023 Cohort)		*
1.9. 6-year Graduation—High Needs Students (2021 Cohort)		*
1.10. Postsecondary Entrance (Graduating Class 2023)		*
1.11. Physical Fitness (estimated participation rate = 96.0%)		85.3%
1.12. Arts Access		*
School Category: 3		*
Charter School Accountability Index:		72.2%



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

Open Meetings and Information Management: The IDCS Governing Board, Finance Committee, and Curriculum Committee meetings are open to the public. Dates and times are posted on the IDCS calendar and at least 24 hours in advance on the IDCS website (idcs.org). Meeting documents, minutes, policies, and other required public information are also available on the website. One staff member maintains the site, with a designated backup.

Governing Board Training and Background Checks: The IDCS Governing Board has yearly training on roles and responsibilities of Board members. Each board member is fingerprinted and run through the DCF check system.

Policy Development Process: The IDCS Governing Board annually reviews all policies and updates them as needed. The Governance Committee monitors legislative changes, drafts new or revised policies with legal guidance, and ensures alignment with the school's mission and vision. Policies are then presented to the full board for a two-read approval process before adoption.

Students with Disabilities: IDCS has a multi-tiered support system protocol to support students academically, socially, and emotionally as well as supporting teacher planning and monitoring of students. The Special Education Coordinator (SEC) leads an 11-member team (i.e., coordinator, 3 special education teachers, Speech and Language Pathologist and Assistant, 2 full time school counselors, an MLL teacher, Reading 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) and Individual Education Plans (IEP), 504 meetings and plans, and student counseling needs and plans. An IDCS administrator attends all the SSTs, 504s, and PPTs. Approximately 90% of our students are from Norwich, the team works closely with the Norwich Public School liaison, a NPS school psychologist, and NPS Board Certified Behavior Analyst. IDCS works closely with Special Education Directors from other towns whose students attend our school. IDCS adheres to the Individuals with Disabilities Education Act (IDEA) law and ensures that a free appropriate public education is provided to eligible children with disabilities and related services. IDCS abides by Section 504 of the U.S. Rehabilitation Act of 1973, ensures that students with physical or mental impairments in public schools are provided customized educational plans.

Multi-Language Learners: An MLL teacher follows state guidance in the administration of the Home Language Survey, identification, screening, and annual assessment (LAS Links) of all ML students at IDCS. Identified ML students in grades Pre-K to Grade 8 are provided instruction in small groups of students as well as in-class support. The ML teacher provides detailed information with ALL school staff about translation, students and families culture and language, as well as a slideshow with audio and phonetic spelling to help with name pronunciations. The Parent Bill of Rights is also posted on the website as well as being provided to ML/EL students who are identified through an initial intake and/or come to us from another district in CT.

Stakeholder Feedback: Feedback is received from various stakeholders within the IDCS community. A major way that feedback is received is through annual surveys, which are created by the Climate Committee at the school and given to families, faculty/staff, and students. Time is given to complete these and they are pushed out to families and faculty/staff in many ways to encourage participation. Once the surveys are completed, the Climate Committee reviews the results for communication and goal setting purposes. Results of the surveys are used for continual school improvement. More informal ways that feedback is acquired through casual conversations with families, such as phoning new families to see



how their experience has been, asking parents for feedback during 504s/PPTs as well as during after school events and/or at family events such as "Donuts with the Director".

Rights of Students: IDCS Students have the right to A) attend school and receive a free public school 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: IDCS employs 32 certified teachers. Many pursue continued education, with 2 working towards 092 certification and 1 pursuing an additional Master's degree.

Educator Diversity Plan: IDCS is in compliance with the CSDE requirement of the Educator Diversity Plan. The plan was written by various stakeholders, including administration, classroom and special area teachers as well as a paraeducator. The plan was approved during the 2024 - 2025 school year and has provided useful guidance and goal setting with recruitment, hiring, and retention.

Employee Rights: IDCS complies with all CT Charter School, state, and federal labor laws. Employee rights are outlined in two documents; the IDCS Employee Handbook and the 2024–2027 Teachers/Governing Board Contract. Both documents are submitted with this report.

Staff Training: IDCS is dedicated to the ongoing growth and learning of all staff members. During the 2024-25 school year, IDCS staff, including administrators, teachers, paraeducators, technology staff, and the executive assistant participated in 29 professional development sessions, both internal and external. All paraeducators document their 18 hours of required training, however many exceed that amount. In addition to required trainings,

Parents Right to Know: Policy 6005 Parental Involvement for Title I Students is available on our school website. At the beginning of each school year, IDCS notifies the parents of students that the parents may request information regarding the professional qualifications of the student's classroom teachers, including qualifications and certifications. Additionally, if students are working with paraeducators, their qualifications may be shared. If a teacher is teaching out of certification, parents will also be notified of this.



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 2023-2024 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 2024-2025 budget; and (4) provide a FY 2025-2026 board-approved budget.

2. Financial Condition: Provide the following financial data for FY 2023-2024

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



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

Name:	Occupation:	Board Role/Term:	Mailing/Email:	Background Check:
Debby Allard	Executive Director, IDCS	Ex-Officio Member July 2021 AD July 2024 ED	3 Seacrest Dr. Westerly, RI 02891 deba@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Cheryl Blanchard	First Selectman Sprague	Treasurer Community Member Chair, Finance Committee March 2016-2020 June 2020-2023 June 2023-2026	93 Potash Hill Rd. Baltic, CT 06330 cherylb@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Joe Cyr	Dean of Students, IDCS	Ex-Officio Member July 2024 DoS	225 Thames St. New London, CT 06320 joec@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Jeannette Hickey	Educator	Parent Member Strategic Planning/ Curriculum & Communication Committee July 2022-June 2025	6 Tarryk Dr. Norwich, CT 06360 jeannetteh@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Amanda Hicks	Teacher, IDCS	Teacher Member Finance Committee June 2021-2024 June 2024-2027	82 Stockade Rd. South Glastonbury, CT 06073 amandah@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Brandon Hyde	Business Owner	Vice Chair Community Member Governance Committee Sept. 2022-June 2025	422 Plain Hill Rd. Norwich, CT 06360 brandonh@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Monique Kercado	Paraeducator, IDCS	Non-Certified Member Non-Voting Aug. 2024-June 2026	48 Fielding Dr. Uncasville, CT 06382 moniquek@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No



APPENDIX A: 2024-25 CHARTER SCHOOL ANNUAL REPORT

Kristin Maletz	Teacher, IDCS	Teacher Member Strategic Planning/ Curriculum & Communication Committee July 2022-June 2025	172 Rattlesnake Ledge Rd., Salem, CT 06420 kristinm@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Allison Martin	Field Sales Manager	Chair Parent Member Finance Committee June 2019-2021 June 2021-2024 June 2024-June 2027	170 Scotland Rd. Baltic, CT 06330 alliem@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Gregory Perry	CEA	Norwich Board of Education Liaison Nov. 2021 Election Cycle	33 Mulberry St. Norwich, CT 06360 gregp@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Sandy Quarto	Retired	Community Member Chair, Curriculum Committee Aug. 2015-June 2018 June 2018-2021 June 2021-2024 June 2024-2027	25 Elmwood Ave. Norwich, CT 06360 sandyq@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Shawna Quinn	Paraeducator, IDCS	Non-Certified Member Non-Voting Aug. 2023-June 2025	26 Baltic St. Norwich, CT 06360 shawnaq@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Ellen Retelle, Ph.D.	Business Manager, IDCS	Ex-Officio Member July 2024 BM July 2018 ED	295 Cider Brook Rd. Avon, CT 06001 ellenr@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Jennifer Spangle	Assistant Director, IDCS	Ex-Officio Member Jan. 2023 DoS July 2024 AD	27 Deepwood Dr. Amston, CT 06001 jens@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Rachel Stahl	Executive Assistant, IDCS	IDCS Governing Board Clerk August 2015	160 Main St., Baltic, CT 06330 rachels@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Brianne Temple	Teacher, IDCS	Teacher Member Governance Committee July 2023 - June 2026	5 Debbie Ct. Norwich, CT 06360 briannec@idcs.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Britton Wilson	CT Government Employee (DOT)	Parent Member Chair, Governance Committee	23 2nd St. Norwich, CT 06360	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No



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

Standard/Indicator:	Renewal Conditions and Terms:	Progress Update:
4.5 Teacher/Staff Credentials	<p>As of May 1, 2025, the Bureau of Educator Standards and Certification reported 4 staff identified in the Educator Data System as out of compliance for the 2024-25 school year. 2 staff have no active certificates/permits; 2 staff have an assignment that does not match valid endorsement.</p> <p>In accordance with state statute, schools are responsible for ensuring that 100% of their staff possess the appropriate certificates, permits, or authorizations required for their positions.</p>	<p>All staff possessed CT Certification in FY25. A Math Interventionist was designated as tutoring in Kg. She did this when the other teacher was in the classroom. For the FY26 school year, she is certified for Kg.</p> <p>The Dean of Students is working towards his 092. A DSAP request has been submitted to CSDE. One staff member is a family counselor; she is pursuing a Counseling certificate. She will complete the certification in FY26. She is classified as non-certified. A DSAP application will be submitted for her.</p>



5. Stewardship, Governance, and Management Best Practices: Describe your charter school's most effective organizational systems that ensure financial sustainability, operational excellence, and robust accountability. Detail your governance structures, fiscal oversight mechanisms, and management practices that have demonstrably strengthened institutional health and performance outcomes. Explain why these specific approaches were implemented, connecting them to your school's mission and strategic priorities. Present concrete evidence of their effectiveness using key performance indicators, audit results, operational metrics, and stakeholder feedback that demonstrate measurable improvements. Include examples of productive partnerships with local districts that have enhanced your governance practices or operational efficiency. Focus on high-impact initiatives rather than comprehensive coverage, limiting your response to 250 words while providing specific, evidence-based insights.

Governing Board: The IDCS Governing Board consists of 3 Teacher Members, 3 Parent Members and 3 Community members. In addition to the voting members, we have a Norwich Board of Education Liaison, and 2 non-voting, non-certified staff members. Ex-Officio members include, the Executive Director, Assistant Director, Dean of Students and Business Manager. The Board meets 11 months a year on the 3rd Wednesday of each month via a Hybrid In-Person/Virtual meeting. These meetings are posted on the school calendar by July 1 for the following SY and agendas are posted at least 24 hours in advance. Meetings are open to the public for public comment!

Financial Oversight Mechanisms: The IDCS Finance Sub-Committee reviews and recommends the school budget, any adjustments, and financial investments, reporting monthly to the full Governing Board for approval. The Business Manager, in partnership with the Executive Director, oversees all budgets, including operating, food service, and extracurricular and manages additional funding sources and investments. Annual audits are conducted by an external firm, and the CSDE EFS is submitted each year. IDCS follows a Financial Guidelines booklet and contracts with LEARN for business office support, ensuring efficient, transparent, and effective financial management. All members of the business team adhere to the IDCS Fiscal Policies and Procedures Manual.

Audit Results 2023-24

The independent audit of IDCS for the fiscal year ending June 30, 2024, resulted in an unmodified opinion, indicating that the school's financial statements present fairly, in all material respects, its financial position and activities. The auditors reported no material weaknesses or significant deficiencies in internal control over financial reporting, and no instances of noncompliance were identified.

Similarly, for state financial assistance, the auditors issued an unmodified opinion on compliance with all major state programs, including the Connecticut Department of Education's State Charter Schools Grant (Core-CT #11000-SDE64000-16119) totaling \$4,396,490 in expenditures. There were no material weaknesses, significant deficiencies, or questioned costs related to internal controls over state programs, and no findings were reported under Section 4-236-24 of the State Single Audit Act regulations.

Overall, the audit confirmed that IDCS maintains strong fiscal management and compliance practices, with no findings reported for either financial statements or state financial assistance programs during the 2023–2024 fiscal year.

Management Practices: IDCS follows a site-based management approach. The Executive Director oversees all school operations, including teaching and learning, administration, business office, food service, IT, facilities, health services, communications, and community outreach. The Executive Director meets regularly with department leaders, reviews reports, and makes recommendations as needed. Staff participation in committees follows our site-based management approach and supports educator empowerment directly aligning with IDCS's core tenet of "Teacher Empowerment". These committees include PDEC, climate, safety/security/wellness, and Keepers of the Flame. A strong belief is held in using feedback and stakeholder perspective to inform decisions.

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



Academically, ELA and Science remain steady, while Math is a focus area. Targeted interventions include small-group instruction, frequent use of Interim Assessment Blocks, and professional development aligned with the Science of Reading. These strategies, combined with a site-based management approach, ensure data-driven, collaborative decision-making. Progress in culture and climate is evident in reduced absenteeism, increased physical fitness participation and performance, and continued high school readiness.

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. This curriculum supports our School Vision that “students will become confident, socially responsible citizens and lifelong learners who apply their knowledge to improve themselves and the world around them.”

Family and Community Partnerships: “Families as Partners” is one of our core tenets and parents/guardians are key partners at IDCS, holding three seats on the Governing Board, volunteering in classrooms, attending events, and participating in parent-led committees like the IDCS Foundation and Integrated Day Education Alliance, which fund grants, organize school events, and support field trips. Families receive weekly newsletters, can meet with staff, and attend open meetings with the Director.

Community collaboration is equally vital to our mission. In 2024–25, IDCS partnered with UCFS to open a School-Based Health Center offering in-school counseling and medical care, and worked with Norwich Youth, Family, and Recreation to provide speakers, group facilitation, and resources for student initiatives such as the Boys Council Group. IDCS continues to collaborate with local healthcare and public service agencies to support the whole child.

Surveys: In December of 2024, IDCS administered student, parent, and staff surveys. The response to the surveys was overwhelming with 100% of students surveyed responding, 60% of our staff responding and 144 parents/caregivers responding. The faculty and staff look at these surveys collectively to review what is going well as well as areas of improvement. The staff then sets goals and creates an action plan around the areas of weakness. The action plan is put into place for the rest of that year and the next year.

Retention of Staff: In the 2024-25 school year, IDCS retained 97% of its certified teaching staff and 88% of its paraeducators.



PART 4: STUDENT POPULATION														
1. Enrollment and Demographic Data: Provide 2024-2025 student demographic and enrollment information.														
Grades Served:				PK-8		American Indian or Alaska Native:				1.4% (5)				
Student Enrollment:				364		Asian:				13.5% (49)				
Percentage of students identified EL/ML:				7.4%		Black/African American:				11.8% (43)				
Percentage of students identified for Free/Reduced-Price Meals:				52.7%		Hispanic/Latino: of any race:				24.7% (90)				
						Native Hawaiian or Pacific Islander:				0				
Percentage of students with disabilities:				11.3%		Two or More Races:				9.3% (34)				
						White:				40.1% (143)				
2024-2025 Enrollment by Grade Level:														
PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
33	34	32	32	34	31	37	44	44	43	0	0	0	0	364
2. Enrollment Efforts: Summarize the school’s efforts to attract, enroll, and retain a diverse student population that reflects the demographics of the community. Describe strategies aimed at reaching and serving students of color, low-income families, English learners/Multilingual learners and students with disabilities. Include outreach initiatives, inclusive enrollment practices and support systems designed to promote equitable access.														
IDCS holds a lottery each April for 33 PreK openings. PreK applicants with siblings currently enrolled at IDCS are automatically accepted. For all other grade levels, enrollment is determined by a waiting list. The order of the waiting list is as follows: 1. Siblings of current IDCS students (ranked by the date they became an IDCS sibling) 2. Students from the original lottery for their respective school year (in order drawn) 3. New applicants (in order of application date) Through this lottery system, IDCS maintains a diverse and inclusive student body, representing students of color, caucasian students, families across income levels, English language learners, and students with disabilities.														
3. Waitlist Data: Provide waitlist totals below, illustrating demand and community support for the school.														
2024-2025 Waitlist:							2025-2026 Waitlist:							
677							652							



4. Student Population Best Practice: Outline your charter school's most effective strategies for advancing educational equity through targeted recruitment, enrollment, and retention initiatives. Describe your signature approach to family engagement and community outreach that has successfully diversified your student population and ensured meaningful inclusion of underrepresented groups. Connect these practices to your school's distinctive educational model, explaining how they align with your core mission and values. Present specific evidence of impact through enrollment demographics, retention statistics, and stakeholder testimonials that demonstrate measurable progress toward equity goals. Include any notable collaborations with local districts that have enhanced your ability to serve diverse learners effectively. Focus on your most innovative and impactful practices rather than attempting comprehensive coverage, keeping your response focused and within the 250-word limit.

Recruitment, Enrollment, Retention and Meaningful Inclusion of Underrepresented Groups: IDCS maintains a waiting list of over 600 students and actively works to attract and retain a diverse community. Our PreK lottery is widely promoted online, through local organizations, and on social media. Additional recruitment efforts were made in the 2024 - 2025 school year to expand to attending the Norwich Public Schools Back to School event as well as school choice fairs at both the Mashantucket Pequot and Mohegan Tribal Nations. Communications, including report cards, are provided in families' preferred languages, and visual reminders appear in multiple languages. Social justice and critical pedagogy guide our philosophy, fostering fairness, equity, and inclusion for students of all races, ethnicities, and backgrounds. Financial assistance programs and community support ensure all families can fully participate in school activities.

Family Involvement: Parents as Partners is one of our core tenets. IDCS employs two family liaisons who support and coordinate family involvement in volunteering and school events. Parents volunteer to help at Picture Day, Caring and Sharing, Breadfeast, One World Day, Book Fair, Staff Appreciation Week, Thanksgiving Pie Distribution, Picnic, Graduation, and parent-Director meetings. Three of the Governing Board members are parents. Fifty-eight percent of families have attended an event at IDCS (not including student conferences). Teachers attend home visits for all students who are in single grade classrooms, and students new to the classroom/school in multiage classrooms. We offer back to school gatherings for our older students in multiage classrooms, and in school meetings for our families who prefer not to have a home visit. 79% of our families participated in either home visits, classroom visits or back to school gatherings. Families communicate via email, text, phone calls and ParentSquare which is our school communication app. Our app shows that 100% of our families are contactable, with 92% of parents receiving emails, 94% of parents opting to receive texts and 66% of parents utilizing the app.

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 Led Conferences: The student-led conferences consist of the students writing a self-evaluation and goals for the upcoming term. During the conference, the students lead their parents through the conference and may include sharing what they've learned over the marking period, setting learning and behavior goals in partnership with teachers and parents, and creating a cumulative portfolio of the work they're proud of as well as work they want to improve. 92% of families attended the Spring Student Led Conferences.

Service Learning: Service Learning is one of IDCS' core tenets. During 2024-25 100% of students engaged in Service-Learning Projects; these included Crayon Donations, PB & J-athon to support our local food pantry, The Clean Get Away (a service learning project created by middle schoolers to help our classroom teachers at the end of the year), Hands Only CPR, Earth Day projects, ABCs of Disabilities (Learning Buddies created an information book about disabilities), and Adopt a Cow. Our whole school participates in Caring and Sharing as well. During this event our students sort donated items for the local food pantry, make placemats, cards, and blankets for local nursing homes. Students also wrap books for local families in need of gifts for the holidays.

Student Voice & Empowerment: IDCS supports an active Student Council with two elected members and one alternate from each K-8 classroom. Meeting monthly, council members bring forward ideas and concerns from their peers, plan two



spirit weeks annually, and organize the volunteer breakfast in April. Council leaders, including the president and vice president, also attend monthly board meetings to share updates. As a Responsive Classroom school, students contribute to classroom rules and help shape the overall school climate. Many students also take part in academic competitions outside of school for both math and social studies in which they debate and provide justification and arguments to support their answers. Students in 7th also took part in a mock legislative session at the State Capitol where they played roles in bills becoming laws.

Learning Buddies and All School: On alternating full-day Fridays, IDCS students participate in either Learning Buddies or All-School activities. In Learning Buddies, older and younger students are paired across grade levels, PreK with 6th grade, K/1 with 4/5, and 2/3 with 7/8 to collaborate on projects and build community. During All-School, students and staff gather in the gym for 35-45 minutes to share learning across grade levels. All-School always begins and ends with a community song and is emceed by 7th and 8th graders. Parents and Guardians are invited to attend and often do.

Annual Traditions and Community Events: IDCS offers a variety of events that engage students, families, and the community. *Hot Fudge & Fiction* and *High School Night* feature guest readers for PreK–5 students, while students in grades 6-8 explore high school options, followed by a family hot fudge sundae social. The *IDCS Bread Feast*, a long-standing tradition that began with the Integrated Day program at Buckingham Elementary, was created to celebrate community through the universal symbol of bread. The *Bread Feast* brings students and families together to share a communal meal and give back, donating leftovers to local soup kitchens. The day also incorporates *Caring and Sharing*, a schoolwide service-learning event where students design and complete projects that benefit the community. For our *Veterans Day* event, family members who are veterans speak to the whole school about their service, followed by a slideshow showcasing all veterans in our community, and veterans are invited to join their students for lunch. These events foster community, service, and cultural awareness across all grade levels.

8th Grade Graduation: IDCS' graduation is unique. Each student chooses 3 current or former staff to speak on their behalf at graduation. Students do not know which of the 3 people chosen will speak until their name is called at graduation. Each 8th grade graduate comes to the podium; the person who graduates them talks about the student's 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. Parent volunteers decorate the middle school space as a sendoff for our 8th graders. 7th grade families provide and prepare food for the luncheon that follows the graduation. Along with their 7th grade peers, our 8th grade students and their families attend the luncheon.

Comfort Zone and Risk: 95% of students in grades 2-8 reported that they are treated respectfully by adults in the school most or all of the time. 82% of students in grades 2-8 feel they are treated respectfully by their classmates most or all of the time. 84% of the students in grades 2-8 feel they have a voice in their classroom some, most or all of the time. 100% of students completed a self-evaluation of their work in school.

Enrollment Demographics and Retention: 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 11.8% Black/African American, 40.1% Caucasian, 24.7% Hispanic/Latino, 13.5% Asian-American, 1.4% Native American and 9.3% parents reporting 2 or more races.

Decreasing attrition is a priority at IDCS, and the school actively supports families to promote long-term enrollment. Of the nine students who left in 2024–25, eight departures were due to relocations that made attendance impractical. Open communication, family empowerment, and transparent support help strengthen partnerships, ensuring families feel heard and valued. Regular updates through newsletters, ParentSquare, and text, often translated into multiple languages, foster engagement and contribute to student and family longevity at IDCS.



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:

A handwritten signature in blue ink, appearing to read "Allison Martin", is written above a horizontal line.

Name of Board Chairperson:

Allison Martin

Date:

10/15/25

BUDGET & ACTUAL		Budget FY 25
Operating Income		
4100000 Restricted Funds		
Field Trip Funds		\$8,326.00
Donations		
OCD Community/Science Center		
Justice Center		\$14,300.00
Safety Grant		\$83,460.00
YPS / Judicial Funds		\$13,500.00
Yearbook Funds		
4200-000 State/Federal Grants		\$169,699.29
CSDE/Federal ARP Small Town Right to Read		\$18,367.24
CSDE/Federal ARP COVID		\$39,590.55
CSDE Mental Health Grant		\$56,520.64
CSDE BEST		\$230.00
CSDE Enrollment Grant (\$12,692/student)		\$4,619,888.00
4900-110 LEA REIMBURSAL		
Special Ed Reimbursements (NPS, Preston, Montville, Sprague)		\$604,425.62
4940-000 MISCELLANESOUS INCOME		
IDEA Financial Support		\$11,250.00
Miscellaneous Income		\$20,082.84
E-Rate Reimbursements		\$4,224.00
Insurance & Purchase Chromebook		\$1,106.00
Room Rentals		\$922.40
4220-000 Buck Foundation Grant		\$150,000.00
Use of fund balance		\$200,000.00
Total Operating Revenue		\$6,015,892.58
Operating Expenses		
5100 Instructional / Remedial		
	101 Teachers Salaries	\$1,503,775.00
	150 Stipend Certified	\$28,000.00
	151 Stipend Noncertified	\$24,422.40
	210 Health Insurance	\$169,547.86
	220 Employer FICA	\$27,541.67

	230 H.S.A.	\$13,000.00
	102 Paraeducator Salaries	\$440,006.78
	210 Health Insurance	\$69,980.28
	220 Employer FICA	\$31,905.71
	225 H.S.A.	\$6,000.00
	102 Tutors	\$2,310.00
	103 Substitutes	\$45,262.93
	104 Specials Teachers Salaries	\$400,050.00
	210 Health Insurance	\$66,163.44
	220 Employer FICA	\$4,727.73
	230 H.S.A.	\$5,000.00
	250 Tuition Reimbursements	\$11,110.00
	Total Instructional Salaries & Benefits	\$2,848,803.80
	320 Professional Development	\$17,123.96
	320 Retreat	\$4,000.00
	325 Responsive Classroom	\$4,484.84
	331 Boss Up	\$6,000.00
	332 East Conn Manufacturing	\$8,300.00
	580 Travel	\$1,305.05
	585 Field Trip Expenses	\$8,326.00
	587 Fundrasing	\$0.00
	610 General Supplies	\$40,853.07
	611 HOTS	\$2,500.00
	612 Music Supplies	\$2,815.13
	614 Art & Research Supplies	\$2,447.67
	616 PE Supplies	\$2,579.98
	618 Science Supplies	\$4,284.02
	619 Spanish Supplies	\$959.31
	620 Media Supplies (Books, Supplies, Makerspace)	\$5,744.23
	640 Textbooks	\$19,003.75
	734 Educational Tech Hardware & Tech Supplies	\$82,468.34
	735 Educational Tech Software	\$59,822.11
	Total Instructional Other Expenses	\$273,017.46
	Total 5100 Instructional	\$3,121,821.26

5210 Special Services - SPED		
	101 Teachers (Sped) Salaries	\$326,050.00
	210 Health Insurance	\$66,163.44
	220 Employer FICA	\$4,727.73
	225 H.S.A.	\$5,000.00
	Total SPED Salaries and Benefits	\$401,941.17
	590 Speech Consultants	\$58,830.00
	330 Support Services (Community Therapeutix)	\$36,548.75
	610 Supplies / Resources	
	640 Textbooks	
	Total SPED Other Expenses	\$95,378.75
Total 5210 Special Services - SPED		\$497,319.92
5213 Health Services		
	110 Nurse's Salaries	\$70,440.96
	210 Health Insurance	\$11,771.09
	220 Employer FICA	\$5,388.73
	230 H.S.A.	\$1,000.00
	Total Health Services Salary and Benefits	\$88,600.78
	320 Nurse PD	\$430.00
	590 Other Purchases Services - Med Waste & Calibration	\$150.00
	610 Nurse Supplies	\$2,643.41
	Total Health Services Other Expenses	\$3,223.41
Total 5213 Health Services		\$91,824.19
5219 School Counselors Services		
	110 School Counselor Salaries	\$126,225.00
	210 Health Insurance	\$605.88
	220 Employer FICA	\$5,835.46
	235 H.S.A.	\$0.00
	Total School Counselor Services Salary and Benefits	\$132,667.34
	330 School Counselor PD	\$4,990.00
	610 School Counselor Supplies & Textbooks	\$3,517.16
Total 5219 Social Worker Services		\$141,174.50
5240 Administration		
	100 Administrative Salaries (certified)	\$344,200.00

	110 Administrative Salaries (non-certified)	\$194,520.51
	210 Health Insurance	\$61,809.34
	220 Employer FICA	\$20,367.72
	225 H.S.A.	\$5,200.00
	Total Administration Salaries and Benefits	\$626,097.57
	320 Professional Development	\$6,942.45
	350 IT, Security, & Communication Services	\$56,879.52
	610 Admin funds	\$14,053.86
	700 Furniture / Equipment	\$16,000.00
	800 Memberships & Subscriptions	\$2,222.89
	820 Legal Services	\$9,589.64
	900 Food & Food Service Support	\$6,135.95
	Total Administration Other Expenses	\$111,824.31
Total 5240 Administration		\$737,921.88
5250 Business Services		
	110 Business Services Salaries	\$89,900.00
	210 Health Insurance	\$431.52
	220 Employer FICA	\$1,303.55
	230 H.S.A.	
	Total Business Services Salary and Benefits	\$91,635.07
	230 Pension Match (non-certified)	\$12,649.44
	240 Compensated Absences / Post Employment Benefits	\$8,254.56
	235 Buyout across IDCS, except food service	\$61,200.00
	260 Unemployment Compensation	\$8,970.00
	270 Insurance Workers Compensation, Building, Umbrella	\$69,346.45
	330 Audit Services	\$19,503.00
	340 Payroll Services (Paychex)	\$24,031.24
	420 Accounting & Payroll Services	\$50,000.00
	440 Leases / Rental COPIER	\$43,382.24
	520 Services - Advert, Misc., Fingerprints	\$2,210.40
	735 Non-Educational Tech Software (Quickbooks)	\$2,000.00
	815 Condo Fees	\$30,000.76
	820 Bank Charges	\$1,700.00
	Total Business Services Other Expense	\$333,248.09
Total 5250 Business Services		\$424,883.16

5260 Plant Services		
	110 Plant Services Salaries	\$190,651.69
	130 Overtime / Substitutes/Extra Summer Staff	\$25,400.00
	210 Health Insurance	\$32,964.34
	220 Employer FICA	\$16,527.95
	225 H.S.A.	\$3,000.00
	Total Plant Services Salaries & Benefits	\$268,543.98
	410 Utilities	\$91,300.00
	430 Maintenance Contracts	\$55,202.51
	431 Annual Maintenance & Inspections	\$7,050.00
	432 Facility Maintenance	\$29,798.00
	610 Custodial Supplies & Repairs	\$51,807.23
	Total Plant Services Other Expenses	\$235,157.74
Total 5260 Plant Services		\$503,701.72
Total 5450-700 Capital Set Aside / Capital Improvements		\$318,000.00
5270 Student Transportation		
	510 Purchased Services-Buses	\$12,990.72
Total 5270 Student Transportation		\$12,990.72
7300 OTHER EXPENSES		
	7300-001 Other Expenses	\$1,664.34
	7300-002 Field Trip and Fundraising	\$1,128.00
7300 Other Expenses Total		\$2,792.34
Total Expenses		\$5,849,955.35

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BUDGET FY 26		Budget FY 26		
Operating Income				
4100000	GENERAL GRANTS			
4100001	Buck Foundation	\$250,000	Applied 3/7/25	
4100002	IDEA	\$10,000		
TOTAL General Grants		\$260,000		
4200000	FEDERAL GRANTS			
4200 001	Title I & II	\$158,719		
4200 002	Title III	\$2,500		
4200 003	Title IV	\$10,000		
TOTAL Federal Grants		\$171,219		
4210000	STATE GRANTS			
4210 001	Enrollment Grant 363 Students	\$4,607,196		
4210 002	Mental Health Grant	\$50,000		
4210 003	YPS - Judicial Grant	\$0	Informed on July 1	
4210 004	Safety Grant		Submitting June 1	
TOTAL State Grants		\$4,657,196		
4900 000	Special Ed District Reimbursements			
4900 001	Norwich Public Schools	\$555,000	\$ 612,000	
4900 002	Bozrah Public Schools	\$15,000		
4900 004	Preston Public Schools	\$4,000		
4900 005	Sprague Public Schools	\$20,000		
4900 005	Ledyard	\$4,000		
OT		\$11,000		
TOTAL SPED FUNDS		\$609,000		
4940000	Miscellaneous Income			
4900 001	Insurance Chromebook	\$1,000		
4900 002	Field Trips (4100-020)			
4900 003	Fundraising			
4900 005	Rentals			
4900 006	ERate	\$49,900		
TOTAL MISC FUNDS		\$50,900		
4700 002	Use of fund balance	\$0		
Total Operating Revenue		\$5,748,315		
Operating Expenses				
5100	Instructional / Remedial			
	101 Teachers Salaries	\$1,525,750		
	150 Stipend Certified	\$3,000		
	151 Stipend Noncertified	\$13,000		
	210 Health/LTD/Life Insurance	\$193,532		
	220 Employer FICA	\$23,729		
	230 H.S.A.	\$13,000		
	102 Paraeducator Salaries	\$478,415		
	210 Health/LTD/Life Insurance	\$80,232		
	220 Employer FICA	\$36,599		
	225 H.S.A.	\$6,000		
	103 Substitutes	\$32,295		
	104 Specials Teachers Salaries	\$416,150		
	210 Health/LTD/Life Insurance	\$74,303		

	220 Employer FICA	\$4,867		
	230 H.S.A.	\$5,000		
	250 Tuition Reimbursements	\$10,000		
	Total Instructional Salaries & Benefits	\$2,915,871		
	320 Professional Development	\$14,400		
	320 Retreat	\$4,000		
	325 Responsive Classroom	\$6,000		
	580 Travel	\$2,500		
	585 Field Trip Expenses			
	610 General Supplies	\$25,250		
	611 HOTS	\$2,500		
	612 Music Supplies	\$2,000		
	614 Art Supplies	\$2,000		
	615 Research Supplies	\$1,000		
	616 PE Supplies	\$2,000		
	618 Science Supplies	\$2,000		
	619 Spanish Supplies	\$1,000		
	620 Media Supplies (Books, Supplies, Makerspace)	\$8,348		
	640 Textbooks	\$4,000		
	734 Educational Tech Hardware & Tech Supplies	\$42,500		
	735 Educational Tech Software	\$35,597		
	Total Instructional Other Expenses	\$155,095		
	Total 5100 Instructional	\$3,070,966		
	5210 Special Services - SPED			
	101 Teachers (Sped) Salaries	\$335,650		
	210 Health/LTD/Life Insurance	\$84,243		
	220 Employer FICA	\$4,867		
	225 H.S.A.	\$5,000		
	Total SPED Salaries and Benefits	\$429,760		
	590 Speech Consultants	\$60,000		
	330 Support Services (Community Therapeutix + APEX)	\$11,000		
	610 Supplies / Resources	\$1,000		
	640 Textbooks			
	Total SPED Other Expenses	\$72,000		
	Total 5210 Special Services - SPED	\$501,760		
	5213 Health Services			
	110 Nurse's Salaries	\$71,846		
	210 Health Insurance	\$13,334		
	220 Employer FICA	\$5,496		
	230 H.S.A.	\$1,000		
	Total Health Services Salary and Benefits	\$91,677		
	320 Nurse PD	\$1,000		
	590 Other Purchases Services - Med Waste	\$400		
	610 Nurse Supplies	\$2,500		
	Total Health Services Other Expenses	\$3,900		
	Total 5213 Health Services	\$95,577		
	5219 School Couneslors Services			

	110 School Counselor Salaries	\$129,000		
	210 Health Insurance	\$619		
	220 Employer FICA	\$5,916		
	235 H.S.A.	\$0		
	Total School Counselor Services Salary and Benefits	\$135,536		
	330 School Counselor PD	\$0		
	610 School Counselor Supplies & Textbooks	\$500		
	Total 5219 Social Worker Services	\$136,036		
	5240 Administration			
	100 Administrative Salaries (certified)	\$352,605		
	110 Administrative Salaries (non-certified)	\$204,336		
	210 Health/LTD/Life Insurance	\$77,750		
	220 Employer FICA	\$21,240		
	225 H.S.A.	\$5,000		
	Total Administration Salaries and Benefits	\$660,932		
	320 Professional Development	\$7,000		
	610 Supplies	\$3,000		
	350 IT, Security, & Communication Services	\$66,048		
	610 Admin funds	\$10,000		
	700 Furniture / Equipment	\$10,000		
	800 Memberships & Subscriptions	\$4,613		
	820 Legal Services	\$10,000		
	900 Food & Food Service Support	\$10,000		
	Total Administration Other Expenses	\$120,661		
	Total 5240 Administration	\$781,593		
	5250 Business Services			
	110 Business Services Salaries	\$105,776		
	210 Health/LTD/ Life Insurance	\$508		
	220 Employer FICA	\$1,534		
	230 H.S.A.			
	Total Business Services Salary and Benefits	\$107,817		
	230 Pension Match (non-certified)	\$15,000		
	240 Compensated Absences / Post Employment Benefits	\$25,000		
	235 Buyout across IDCS, except food service	\$63,200		
	260 Unemployment Compensation	\$10,000		
	270 Workers Compensation	\$21,585		
	280 Building Insurance, Liability, D& O	\$69,308		
	330 Audit Services	\$19,500		
	340 Payroll Services (Paychex)	\$25,000		
	420 Accounting & Payroll Services/LEARN	\$50,000		
	440 Leases / Rental COPIER	\$41,850		
	520 Services - Advert, Misc., Fingerprints	\$2,850		
	735 Non-Educational Tech Software (Quickbooks)	\$2,200		
	815 Condo Fees	\$36,000		
	820 Bank Charges	\$1,500		
	Total Business Services Other Expense	\$367,993		
	Total 5250 Business Services	\$490,810		
	5260 Plant Services			
	110 Plant Services Salaries	\$195,582		

	130 Overtime / Substitutes/Extra Summer Staff	\$19,680		
	210 Health/LTD/Life Insurance	\$39,906		
	220 Employer FICA	\$16,468		
	225 H.S.A.	\$3,000		
	Total Plant Services Salaries & Benefits	\$274,636		
	410 Utilities	\$108,220		
	430 Maintenance Contracts	\$64,537		
	431 Annual Maintenance & Inspections	\$5,600		
	432 Facility Maintenance	\$20,040		
	610 Custodial Supplies & Repairs	\$40,693		
	Total Plant Services Other Expenses	\$239,090		
	Total 5260 Plant Services	\$513,726		
	Total 5450-700 Capital Set Aside / Capital Improvements	\$169,000		
	5270 Student Transportation			
	510 Purchased Services-Buses	\$13,000		
	Total 5270 Student Transportation	\$13,000		
	Total Expenses	\$5,772,468		
	Subtotal Operating Income (Loss)	-\$24,153		
	Add: Interest Income (STIF)	\$24,332		
	Total Operating Income (Loss)	\$179		

The Integrated Day Charter School, Inc.

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

June 30, 2024

The Integrated Day Charter School, Inc.

**Financial Statements and State Single Audit
Together With Independent Auditors' Reports
June 30, 2024**

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Independent Auditors' Report

**Board of Directors
The Integrated Day Charter School, Inc.**

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of The Integrated Day Charter School, Inc., (the "School") which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the School as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2024, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

PKF O'Connor Davies, LLP

December 20, 2024

The Integrated Day Charter School, Inc.

**Statement of Financial Position
June 30, 2024**

ASSETS

Cash	\$ 373,734
Accounts receivable	179,860
Grant receivable	131,447
Prepaid expenses	22,807
Investments	1,416,658
Operating lease right of use asset, net	40,950
Property and equipment, net	<u>3,831,416</u>

Total Assets \$ 5,996,872

LIABILITIES AND NET ASSETS

Liabilities

Accounts payable and accrued expenses	\$ 91,112
Accrued payroll and related expenses	169,263
Deferred revenue	162,217
Operating lease liability	<u>40,950</u>
Total Liabilities	463,542

Net Assets

Without donor restriction 5,533,330

Total Liabilities and Net Assets \$ 5,996,872

See notes to financial statements

The Integrated Day Charter School, Inc.

**Statement of Activities
Year Ended June 30, 2024**

REVENUE AND SUPPORT

Grants and contracts	\$ 5,615,297
Program service fees	88,389
Contributions	58,294
Investment income, net	<u>109,168</u>
Total Revenue and Support	<u>5,871,148</u>

EXPENSES

Program services	4,751,255
Management and general	<u>1,047,459</u>
Total Operating Expenses	<u>5,798,714</u>

Change in Net Assets	72,434
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NET ASSETS WITHOUT DONOR RESTRICTIONS

Beginning of year	<u>5,460,896</u>
End of year	<u>\$ 5,533,330</u>

See notes to financial statements

The Integrated Day Charter School, Inc.

Statement of Functional Expenses
Year Ended June 30, 2024

	<u>Program Services</u>	<u>Management and General</u>	<u>Total Expenses</u>
Salaries	\$ 3,139,998	\$ 580,582	\$ 3,720,580
Benefits and taxes	525,793	64,341	590,134
Technology	128,555	-	128,555
Depreciation	269,706	109,071	378,777
Professional fees	67,621	198,308	265,929
Supplies	207,590	17,646	225,236
Activity fees	56,681	-	56,681
Condominium fees	17,358	7,020	24,378
Utilities	62,288	25,190	87,478
Repairs and maintenance	76,262	30,841	107,103
Equipment and furniture	18,151	7,340	25,491
Food service	91,960	-	91,960
Office expenses	6,972	2,570	9,542
Professional development	14,990	3,275	18,265
Insurance	40,314	-	40,314
Transportation	25,570	-	25,570
Dues and subscriptions	<u>1,446</u>	<u>1,275</u>	<u>2,721</u>
Total Expenses	<u>\$ 4,751,255</u>	<u>\$ 1,047,459</u>	<u>\$ 5,798,714</u>

The Integrated Day Charter School, Inc.

Statement of Cash Flows
Year Ended June 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 72,434
Adjustments to reconcile change in net assets to net cash from operating activities	
Depreciation	378,777
Changes in operating assets and liabilities	
Accounts receivable	(152,265)
Grants receivable	(2,368)
Prepaid expenses	41,983
Deferred revenue	162,217
Accounts payable and accrued expenses	21,201
Accrued payroll and related expenses	(259)
Net Cash from Operating Activities	<u>521,720</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of marketable securities	(1,096,936)
Sale of marketable securities	250,000
Purchase of fixed assets	<u>(255,602)</u>
Net Cash from Investing Activities	<u>(1,102,538)</u>
Net Change in Cash	(580,818)

CASH

Beginning of year	<u>954,552</u>
End of year	<u>\$ 373,734</u>

See notes to financial statements

The Integrated Day Charter School, Inc.

Notes to Financial Statements

June 30, 2024

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, allocation of certain functional expenses, and depreciation.

Net Assets Presentation

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

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

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

The Integrated Day Charter School, Inc.

Notes to Financial Statements

June 30, 2024

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

Adoption of New Accounting Pronouncement

In June 2016, the Financial Accounting Standards Board issued an accounting pronouncement related to the measurement of credit losses on financial instruments. This pronouncement and subsequently issued Accounting Standards Updates, clarified certain provisions of the new guidance, changed the incurred loss model for most financial assets and required the use of an expected loss model for instruments measured at amortized cost and certain other instruments that are not measured at fair value through net income. Under this model, entities are required to estimate the lifetime expected credit losses on such instruments and record an allowance to offset the amortized cost basis of the financial asset, resulting in a net presentation of the amount expected to be collected on the financial asset. The adoption of this guidance on July 1, 2023 did not have a material effect on the financial statements.

Accounts and Grants Receivable

Accounts and grants receivable are stated at unpaid balances, less an allowance for credit losses. The School provides for losses on accounts and grants receivable using the allowance method. The School has trade accounts receivable that result from the sale of services. The School believes its credit risk with respect to trade accounts receivable is limited due to its credit evaluation process and the long-term nature of its relationships with its largest customers. The School uses a historical loss rate method, adjusted for any changes in economic conditions or risk characteristics, to estimate its expected credit losses each period. When developing an estimate of expected credit losses, the School considers all available relevant information regarding the collectability of cash flows, including historical information, current conditions, and reasonable supportable forecasts of future economic conditions over the contractual life of the receivable. The School's accounts receivable are short term in nature and written off only when all collection attempts have failed. If any recoveries are made from any accounts previously written off, they will be recognized in income or an offset to credit loss expense in the year of recovery in accordance with the School's accounting policy election. The total amount of write offs was immaterial to the financial statements as a whole for the year ended June 30, 2024. Accounts receivable at June 30, 2023 was \$27,595.

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, 2024

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, 2024. There were no donated goods for the year ended June 30, 2024.

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.

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

The Integrated Day Charter School, Inc.

Notes to Financial Statements

June 30, 2024

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

Leases

The School leases a copier under a non-cancelable operating lease. The determination of whether an arrangement is a lease is made at the lease's inception. A contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed. For the year ended June 30, 2024, 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, 2020.

Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date the financial statements were available to be issued, which date is December 20, 2024.

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 \$123,000 as of June 30, 2024.

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.

The Integrated Day Charter School, Inc.

Notes to Financial Statements June 30, 2024

3. Concentration of Risk (*continued*)

At June 30, 2024, 51% 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, 2024:

Cash and cash equivalents	\$ 373,734
Accounts receivable	179,860
Grants receivable	131,447
Investments	1,416,658
	<u>\$ 2,101,699</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 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, 2024.

Money-Market Mutual 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.

State Treasurer's Short-Term Investment Fund – an investment pool managed by the State of Connecticut office of the State Treasurer. The fair value of the position in the pool is the same as the value of the pooled shares.

The Integrated Day Charter School, Inc.

Notes to Financial Statements June 30, 2024

5. Fair Value Measurements (*continued*)

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, 2024:

Level 1 Investments

Money market mutual fund	\$ 5,879
Equities	<u>389,129</u>
	395,008
Level 2 Investments - corporate bonds	133,184
Money market investment pool fund	<u>888,466</u>
Total	<u>\$ 1,416,658</u>

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

Investment income consists of the following for the year ended June 30, 2024:

Interest and dividend income	\$ 64,063
Realized and unrealized gain	49,699
Investment fees	<u>(4,594)</u>
	<u>\$ 109,168</u>

6. Property and Equipment

Property and equipment consists of the following at June 30, 2024:

Building and improvements	\$ 9,342,584
Furniture and fixtures	611,374
Land	<u>262,510</u>
	10,216,468
Accumulated depreciation	<u>(6,385,052)</u>
	<u>\$ 3,831,416</u>

The Integrated Day Charter School, Inc.

Notes to Financial Statements

June 30, 2024

7. Retirement Plan

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

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

8. Economic Dependency

The School received approximately 96% of its funding from the State of Connecticut and the Federal government for the year ended June 30, 2024 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, 2024 were \$876.

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, 2024

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, 2024 is as follows:

Lease expense	\$ 13,382
Cash paid for amounts included in the measurement of lease liabilities	
Operating cash flows from operating leases	\$ 13,382
Weighted-average remaining lease term in years for operating leases	3.25
Weighted-average discount rate for operating leases	3.85%

Future minimum lease payments required for operating leases as of June 30, 2024 are as follows:

2025	\$ 13,382
2026	13,382
2027	13,382
2028	<u>3,345</u>
Total undiscounted cash flows	43,491
Less present value discount	<u>(2,541)</u>
	<u>\$ 40,950</u>

The School is part of Thermos on the Thames, a condominium association. Their share of condominium fees were \$24,378 for the year ending June 30, 2024.

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

June 30, 2024

The Integrated Day Charter School, Inc.

Schedule of Expenditures of State Financial Assistance
Year Ended June 30, 2024

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Total State Expenditures
Department of Education			
Charter Schools	11000-SDE64000-16119	\$ -	\$ 4,396,490
Talent Development - TEAM	11000-SDE64000-12552	-	408
Child Nutrition State Matching Grants	11000-SDE64000-16211	-	1,281
Healthy Foods Initiative	11000-SDE64000-16212	-	2,413
School Breakfast	11000-SDE64000-17046	-	<u>2,652</u>
Total Expenditures of State Financial Assistance		<u>\$ -</u>	<u>\$ 4,403,244</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, 2024

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, 2024. 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, 2024.

**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, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 20, 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

December 20, 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, 2024. 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, 2024.

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.

Board of Directors
The Integrated Day Charter School, Inc.
Page 3

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

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

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

PKF O'Connor Davies, LLP

December 20, 2024

The Integrated Day Charter School, Inc.

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2024**

I. Summary of Auditors' Results

Financial Statements

Type of auditors' opinion issued: Unmodified

Internal control over financial reporting:

- | | | |
|---|------------------------------|---|
| • Material weakness (es) identified? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| • Significant deficiency (ies) identified? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> None reported |
| Noncompliance material to financial statements noted? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

State Financial Assistance

Internal control over major state programs:

- | | | |
|--|------------------------------|---|
| • Material weakness (es) identified? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| • Significant deficiency (ies) identified? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> None reported |

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

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

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

State Grantor and Program	State Core-CT Number	State Expenditures
<u>Connecticut Department of Education:</u>		
State Charter Schools	11000-SDE64000-16119	\$4,396,490
• Dollar threshold used to distinguish between type A and type B programs		\$ 200,000

II. Financial Statement Findings

There were no financial statement findings for the year ended June 30, 2024.

III. State Financial Assistance Findings and Questioned Costs

There were no findings or questioned costs relating to State financial assistance programs for the year ended June 30, 2024.

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

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

OMB No. 1545-0047

2023Open to Public
Inspection**A** For the **2023** calendar year, or tax year beginning **JUL 1, 2023** and ending **JUN 30, 2024****B** Check if applicable:

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

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

Doing business as

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

68 THERMOS AVENUE

Room/suite

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

NORWICH, CT 06360**F** Name and address of principal officer: **ELLEN RETELLE, PHD****SAME AS C ABOVE****D** Employer identification number**06-1479419****E** Telephone number**(860) 892-1900****G** Gross receipts \$**5,826,043.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

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

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: A PRE-KINDERGARTEN THROUGH GRADE 8 PUBLIC CHARTER SCHOOL SERVING A DIVERSE POPULATION OF STUDENTS.
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 3 9
	4	Number of independent voting members of the governing body (Part VI, line 1b) 4 6
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 96
	6	Total number of volunteers (estimate if necessary) 6 35
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 8 713,426. 795,844.
	9	Program service revenue (Part VIII, line 2g) 9 4,935,484. 4,944,812.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 19,929. 57,475.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 10,007. 27,912.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 5,678,846. 5,826,043.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 13 0. 0.
Expenses	14	Benefits paid to or for members (Part IX, column (A), line 4) 14 0. 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15 4,060,463. 4,310,714.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 16a 0. 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) b 0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 17 1,593,750. 1,492,594.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 18 5,654,213. 5,803,308.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12 19 24,633. 22,735.
	20	Total assets (Part X, line 16) 20 5,752,884. 5,996,872.
	21	Total liabilities (Part X, line 26) 21 291,988. 463,542.
	22	Net assets or fund balances. Subtract line 21 from line 20 22 5,460,896. 5,533,330.

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	ELLEN RETELLE, PHD, BUSINESS MANAGER				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	SACHA RICHARDS	SACHA RICHARDS	05/13/25		P01378509
Preparer Use Only	Firm's name	Firm's EIN	Phone no.		
	PKF O'CONNOR DAVIES ADVISORY, LLC	33-1374517	860-257-1870		
	Firm's address				
	100 GREAT MEADOW ROAD				
	WETHERSFIELD, CT 06109				

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

332001 12-21-23

Form **990** (2023)

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

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

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

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

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

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

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

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

4a (Code:) (Expenses \$ 4,776,925. including grants of \$ 0.) (Revenue \$ 4,944,812.)

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 4,776,925.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	22
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	96
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? 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?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	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.	16	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**

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

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

	10a	10b	11a	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a													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?			11a											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				12a									X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?					12b								X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done						12c							X	
13 Did the organization have a written whistleblower policy?							13						X	
14 Did the organization have a written document retention and destruction policy?								14					X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?														
a The organization's CEO, Executive Director, or top management official									15a				X	
b Other officers or key employees of the organization										15b				X
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?											16a			X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?												16b		

Section C. Disclosure

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

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

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

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

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

ELLEN RETELLE - (860) 892-1900

68 THERMOS AVENUE, NORWICH, CT 06360

Part VII	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>
-----------------	--

(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								521,328.	0.	27,595.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								521,328.	0.	27,595.

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

2

		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.

the organization report compensation for the calendar year ending with or within the organization's tax year.		
(A) Name and business address	(B) Description of services	(C) Compensation
NONE		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		
0		

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

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	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	766,034.			
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	29,810.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		795,844.			
Program Service Revenue	2 a	PER PUPIL FUNDING	Business Code	611110	4,396,490.	4,396,490.	
	b	SPECIAL EDUCATION		611110	450,479.	450,479.	
	c	AFTER SCHOOL FEES		624110	67,731.	67,731.	
	d	SCHOOL LUNCH PROGRAM		624110	20,333.	20,333.	
	e	STUDENT ACTIVITIES		624410	9,779.	9,779.	
	f	All other program service revenue					
	g	Total. Add lines 2a-2f			4,944,812.		
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			57,475.	
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6 a		Gross rents	(i) Real	(ii) Personal			
b		Less: rental expenses ...					
c		Rental income or (loss)					
d		Net rental income or (loss)					
7 a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b		Less: cost or other basis and sales expenses					
c		Gain or (loss)					
d		Net gain or (loss)					
8 a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18					
b		Less: direct expenses					
c		Net income or (loss) from fundraising events					
9 a	Gross income from gaming activities. See Part IV, line 19						
b	Less: direct expenses						
c	Net income or (loss) from gaming activities			7,119.		7,119.	
10 a	Gross sales of inventory, less returns and allowances						
b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	CASHBACK REWARDS	Business Code	900099	20,793.		20,793.
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d			20,793.		
	12	Total revenue. See instructions			5,826,043.	4,944,812.	0.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	571,709.	483,974.	87,735.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,180,308.	2,684,033.	496,275.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	13,489.	12,018.	1,471.	
9 Other employee benefits	408,838.	364,263.	44,575.	
10 Payroll taxes	136,370.	121,502.	14,868.	
11 Fees for services (nonemployees):				
a Management				
b Legal	43,546.		43,546.	
c Accounting	17,750.		17,750.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	4,594.		4,594.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	159,980.	67,621.	92,359.	
12 Advertising and promotion				
13 Office expenses	180,375.	153,164.	27,211.	
14 Information technology	175,232.	154,630.	20,602.	
15 Royalties				
16 Occupancy	111,856.	79,646.	32,210.	
17 Travel	25,570.	25,570.		
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	378,777.	269,706.	109,071.	
23 Insurance	40,314.	40,314.		
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	137,272.	137,272.		
b REPAIRS AND MAINTENANCE	107,103.	76,262.	30,841.	
c FOOD	91,960.	91,960.		
d PROFESSIONAL DEVELOPMEN	18,265.	14,990.	3,275.	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	5,803,308.	4,776,925.	1,026,383.	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 SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	14,831.	1	18,272.
	2 Savings and temporary cash investments	959,247.	2	361,341.
	3 Pledges and grants receivable, net	129,079.	3	131,447.
	4 Accounts receivable, net	27,595.	4	179,860.
	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	64,790.	9	22,807.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 10,216,468.		
	b Less: accumulated depreciation	10b 6,385,052.		
		3,954,591.	10c	3,831,416.
	11 Investments - publicly traded securities	550,196.	11	1,410,779.
	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	52,555.	15	40,950.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	5,752,884.	16	5,996,872.	
Liabilities	17 Accounts payable and accrued expenses	239,433.	17	260,375.
	18 Grants payable		18	
	19 Deferred revenue		19	162,217.
	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	52,555.	25	40,950.
	26 Total liabilities. Add lines 17 through 25	291,988.	26	463,542.
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	5,460,896.	27	5,533,330.
	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	5,460,896.	32	5,533,330.
	33 Total liabilities and net assets/fund balances	5,752,884.	33	5,996,872.

Form 990 (2023)

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,826,043.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,803,308.
3	Revenue less expenses. Subtract line 2 from line 1	3	22,735.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,460,896.
5	Net unrealized gains (losses) on investments	5	49,699.
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	5,533,330.

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

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

Form 990 (2023)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

IDCS, INC.

Employer identification number

06-1479419

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).

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2023. 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 - 2022. 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 - 2023. 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 - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		
<input type="checkbox"/>		

Schedule A (Form 990) 2023

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. 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 - 2022. 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? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

Schedule A (Form 990) 2023

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

		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 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-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule A (Form 990) 2023

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.)

DRAFT

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

2023

Open to Public
Inspection

Name of the organization

IDCS, INC.

Employer identification number

06-1479419

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

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

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

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

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

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

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X

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

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2023

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

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

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

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

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

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

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

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

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

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

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

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

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

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

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Term endowment _____ %

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

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

(i) Unrelated organizations? ☐ Yes ☐ No

(ii) Related organizations? ☐ Yes ☐ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☐ No

	Yes	No
3a(i)		
3a(ii)		
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		262,510.		262,510.
b Buildings		7,854,910.	5,176,168.	2,678,742.
c Leasehold improvements		1,487,674.	765,143.	722,531.
d Equipment		611,374.	443,741.	167,633.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				3,831,416.

Schedule D (Form 990) 2023

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, line 12, col. (B))		

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, line 13, col. (B))		

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, line 15, col. (B))	

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	40,950.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

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

Schedule D (Form 990) 2023

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	5,871,148.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	49,699.
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	49,699.
3	Subtract line 2e from line 1	3	5,821,449.
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	4,594.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	4,594.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	5,826,043.

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	5,798,714.
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	5,798,714.
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	4,594.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	4,594.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	5,803,308.

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, 2020.

**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

2023

Open to Public
Inspection

Name of the organization

IDCS, INC.

Employer identification number

06-1479419

Part I

- 1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its 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
- SEE PART II**

- 4 Does the organization maintain the following?
- a Records indicating the racial composition of the student body, faculty, and administrative staff?
- b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d Copies of all material used by the organization or on its behalf to solicit contributions?
- If you answered "No" to any of the above, please explain. If you need more space, use Part II.
- 4(B) THIS IS CONSIDERED A "CHARTER SCHOOL" THROUGH THE STATE OF CT. THERE IS NO TUITION AND THEREFORE, NO FINANCIAL ASSISTANCE.**

- 5 Does the organization discriminate by race in any way with respect to:
- a Students' rights or privileges?
- b Admissions policies?
- c Employment of faculty or administrative staff?
- d Scholarships or other financial assistance?
- e Educational policies?
- f Use of facilities?
- g Athletic programs?
- h Other extracurricular activities?
- If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

- 6a Does the organization receive any financial aid or assistance from a governmental agency?
- b Has the organization's right to such aid ever been revoked or suspended?
- If you answered "Yes" on either line 6a or line 6b, explain on Part II.
- 7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II

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

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

Schedule E (Form 990) 2023

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 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

2023

Open to Public
Inspection

Name of the organization

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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:

THE ORGANIZATION HAS ITS FORM 990 PREPARED BY AN OUTSIDE ACCOUNTING FIRM
AND HAS ESTABLISHED THE FOLLOWING REVIEW PROCESS TO ENSURE THAT THE
INFORMATION REPORTED IS COMPLETE AND ACCURATE. THE IDCS BUSINESS MANAGER,
DIRECTOR, AND BOOKKEEPER REVIEW THE 990 PRIOR TO FILING WITH THE IRS.
AFTER FILING, THE 990 IS ELECTRONICALLY PROVIDED TO THE FINANCE COMMITTEE
AND THEN TO THE GOVERNING BODY AT THEIR MONTHLY MEETING.

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

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization

IDCS, INC.

Employer identification number

06-1479419

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 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.