

## APPENDIX A: 2024-25 CHARTER SCHOOL ANNUAL REPORT

PART 1: SCHOOL INFORMATION AND EXECUTIVE SUMMARY	
Name of Charter School:	Year School Opened:
Interdistrict School for Arts and Communication (ISAAC)	1997
Street Address:	City/Zip Code:
190 Governor Winthrop Blvd.	New London, CT 06320
School Director:	School Director Contact Information:
Dr. Nicholas J. Spera	<a href="mailto:nspera@isaacschool.org">nspera@isaacschool.org</a> /860-447-1003
Grades Authorized to Serve in 2022-2023:	Charter Term:
6-8 // 4, 6-8 for 2024-25	2024-2027
<p>1. <b>School Performance Best Practices:</b> 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 Interdistrict School for Arts and Communication (ISAAC), an independent charter middle school serving grades six through eight in New London and southeastern Connecticut, has implemented a comprehensive and research-driven approach during the 2023–2024 school year to ensure strong student outcomes and a positive school climate. Founded in 1997, ISAAC promotes the belief that “all students can succeed” through a rigorous curriculum, targeted support systems, and a nurturing, inclusive environment. ISAAC’s commitment to continuous improvement is reflected in its school development improvement plan, aligned with academic and social-emotional priorities, and supported by ongoing professional development. In partnership with the Connecticut State Department of Education and neighboring districts, ISAAC ensures that every student is academically, socially, and civically prepared for success in any high school setting.</p> <p>In response to the growing need to identify and address learning difficulties at an earlier stage, ISAAC expanded its grade offerings during the 2024–2025 school year to include fourth grade that has extended to include grade 5 for the 2025-2026 school year. This strategic decision was grounded in research indicating that early academic intervention significantly improves long-term student outcomes. By introducing these foundational grades, ISAAC was able to provide earlier exposure to its rigorous curriculum and targeted supports, allowing educators to identify learning gaps, implement timely interventions, and build strong academic habits before students enter middle school. The expansion also strengthens continuity in instruction, particularly in literacy and mathematics, and reinforces the school’s commitment to equity by ensuring that all students, regardless of background, receive the foundational skills and support they need to succeed.</p> <p>During the 2024–2025 school year, ISAAC continued with math instruction for all 6th-grade students was introduced specifically to close foundational achievement gaps in numeracy and daily ELA instruction in grades 7-8 through Humanities provided additional support in ELA. ISAAC also implemented a “Writing to Learn” initiative for students to translate their verbal reasoning into written responses. This instructional shift across subjects encouraged students to think critically, make connections, and reflect on their learning in real time. This practice also supports language development and comprehension, particularly for multilingual learners. Teachers reported that students demonstrated clearer articulation of their ideas, increased writing stamina, and stronger organization in their writing.</p>	

## 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

At ISAAC Middle School, we pride ourselves on fostering a safe, fun, and nurturing environment that promotes hard work, happiness, and effort for all who work, learn, and grow within our school community. We believe that All Students Can Succeed with high expectations, maximum effort, and a growth mindset. Our success as an ISAAC Family is deeply rooted in the positive relationships shared among our diverse student body, devoted staff, and engaged families. Our professional learning community of talented and passionate educators is committed to the delivery of a rigorous and innovative curriculum, which promotes the shared belief that Effort Creates Ability. We support the growth of each student by developing the academic, civic, and social skills essential to succeed in high school and beyond.

### Vision of the Graduate

ISAAC is dedicated to the best total and continuous development of each student as part of the Vision of the Graduate. Therefore, ISAAC will establish and maintain the highest standards required for each grade and monitor student performance in a continuous and systematic manner. The administration and faculty have established a system of grading and reporting academic achievement to students and their guardians. In order to foster student achievement and reduce social promotions, ISAAC is committed to the following initiatives:

- Write effectively for various purposes
- Speak to diverse audiences in an accountable manner
- Develop the behaviors needed to interact and contribute with others on a team
- Analyze and solve problems independently and collaboratively
- Be responsible, creative, and empathetic members of the community

Goal Statement:	Evidence of Progress Toward Target Goals:
<b>GOAL 1:</b> To prepare all students with the competencies needed to demonstrate success in mathematics, reading, and writing	In the 2024-2025 school year, ISAAC increased their SBAC scores on both the SBAC Mathematics and Language Arts. In addition, ISAAC scored higher in each subject area and grade than the other New London public middle schools.
<b>GOAL 2:</b> To ensure that all graduates are high school ready upon graduation	In the 2024-2025 school year, 100% of 8th graders graduated in June 2024 and had a plan for secondary education.
<b>GOAL 3:</b> To provide a safe, respectful, and nurturing learning environment that supports the personal, academic, and high school goals of every student  <b>GOAL 4:</b> To ensure that the school and its parents have a collective understanding of a student's success through a system of periodic and reactive communication.  <b>GOAL 5:</b> To establish clear school-wide expectations, classroom to classroom, that are known, understood, and respected by students, teachers, and families	All students completed a Student Success Plan that included academic, social, and emotional goals that were reviewed and revised throughout the school year in Advisory. Moreover, each Advisory teacher had direct communication with every student's family each quarter to discuss academic and social-emotional goals.

<b>GOAL 6:</b> To collaborate within ISAAC and outside of ISAAC with available resources that enhance the rigor and relevance of our instruction through professional learning communities.	ISAAC continued its professional development cycle with fidelity as it stressed Academically Productive Talk and Accountable Talk in all classrooms with an extension to include “Writing to Learn”. Scheduled trainings and professional development with inside and outside sources throughout the school year along with continued department and interdisciplinary PLC time before, during and after-school occurred in 2024-2025.
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**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
<b>1.1. Academic Achievement</b>		
a. ELA Performance Index – All Students		64.4
b. ELA Performance Index – High Needs Students		61.6
c. Math Performance Index – All Students		58.5
d. Math Performance Index – High Needs Students		55.5
e. Science Performance Index – All Students		57.7
f. Science Performance Index – High Needs Students		53.4
<b>1.2. Academic Growth</b>		
a. ELA Academic Growth – All Students		67.9%
b. ELA Academic Growth – High Needs Students		69.9%
c. Math Academic Growth – All Students		74.7%
d. Math Academic Growth – High Needs Students		72.5%
e. Progress Toward English Language Proficiency – Literacy		60.7%
f. Progress Toward English Language Proficiency - Oral		66.0%
<b>1.3. Participation Rates-ELA, Math, Science (a. All Students, b. High Needs Students)</b>		
1.4. Chronic Absenteeism	a. All Students	15.5%
	b. High Needs Students	17.0%
1.5. Preparation for CCR – Percent Taking Courses		*
1.6. Preparation for CCR – Percent Passing Exams		*
1.7. On-track to High School Graduation		94.0%
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 = <b>100.0%</b> )		55.4%
1.12. Arts Access		*
<b>School Category: 2</b>		*
<b>Charter School Accountability Index:</b>		72.5%

**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.

ISAAC maintains robust student support structures, which include a co-teaching model. In this model, subject area teachers in mathematics and language arts collaborate with special education teachers to deliver instruction to students with special needs, alongside their non-special education peers. Special education students have structured opportunities to work on their specific Individualized Education Program (IEP) goals and objectives, receiving support within resource-styled classes designed to aid them in the core curriculum. As of October 1, 2024, 19.8% of our students had IEP plans in place.

To further enhance our support for special education and 504 programs, ISAAC has a Director of Special Education and Director of Student Supports, who are tasked with overseeing and coordinating these programs, implement new systems and emphasizing adherence to best practices. The Director of Special Education also provides supervision for special education staff and manages the Wilson Reading program. These two experts collaborate with ISAAC administrators to ensure the school's compliance with special education laws and the development of IEPs that cater to individual student needs while fostering the least restrictive environment.

ISAAC also has a Bilingual Coordinator who oversees the Bilingual Program, driven by the increased number of students primarily speaking Spanish. Under this program, our current TESOL teacher leads it, supported by two bilingual support assistants who actively participate in core classes to assist our English Language (EL) students throughout the school day. The Bilingual Program focuses on enhancing students' speaking and literacy skills, with a special emphasis on curriculum-related vocabulary. Daily activities encompass various aspects of language development, including speaking, listening, reading, and writing. To ensure compliance and promote best practices, ISAAC collaborated with the State Department of Education (SDE) and other school districts to establish a strong EL Program for years to come. Our primary objective is to provide EL students with ample opportunities for growth as learners, both at ISAAC and beyond.

Furthermore, in alignment with our commitment to compliance and transparency, ISAAC submitted a newly drafted evaluation plan to the State Department of Education. This comprehensive document covers the evaluation plan for all certified staff and administrators employed at ISAAC. Additionally, we've updated all necessary policies and procedures based on recommendations from our legal counsel at Shipman and Goodwin, and these have been made accessible on our school website.

### 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):	<b>0.003</b>
Debt to asset ratio (total liabilities/total assets):	<b>0.29</b>
Debt service coverage ratio (net income + depreciation + interest expense)/ (annual principal + interest, and lease payments):	<b>2.88</b>
Current asset ratio (current assets/current liabilities):	<b>1.87</b>
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	<b>98</b>
Cash flow (change in cash balance):	<b>(\$250,469)</b>

**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:
Richard Muckle	Selectman for Waterford; Retired Buyer Specialist, Electric Boat	Board Chairperson Committee: Finance, Executive	rmuckle@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Michael Spellman	Director of Security for Yale-L & M Hospital and Westerly Hospital; Retired Chief of Police for the City of Groton; Former Selectman for Stonington	Board Vice-Chairperson Committee: Executive	mspellman@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Barbara Crouch	Assistant Chief Fiscal Administrative Officer, CT DCF	Board Secretary Committee: Executive	bcrouch@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Leota Muller	Consultant/Formal New London Board of Directors	Board Treasurer Committees: Executive & Finance	lmuller@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Dr. David Brailey	Director of Center for Teaching and Learning, Mitchell College	Curriculum Chair Committee: Curriculum	dbrailey@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Dr. Kevin Booker Jr.	Professor at Mitchell College/Leadership speaker and trainer	Committee: Governance	kbooker@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Elizabeth Bumgardner	Director of Early Childhood Center, Windham Public Schools	Committee: Curriculum	ebumgardner@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Bill Buscetto	Business Owner	Director	bbuscetto@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Dr. Richard Sanders	Captain and retired Dean of Science, US Coast Guard Academy	Director	rsanders@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Shannon Lougee	Teacher at ISAAC	Teacher Director Committee: Curriculum	slougee@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Amanda Grundy	Teacher at ISAAC, Parent	Parent Director Committee: Curriculum	agrundy@isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

<b>4. Renewal Conditions and Terms:</b> 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:
1.1 Academic Achievement	<p>ISAAC's 2023-24 Next Generation Accountability Index was 72.5, the state's index was 70.8.</p> <p>The school should continue efforts to improve student outcomes.</p>	<ul style="list-style-type: none"> <li>• We are committed to extensive professional development on curriculum development for Math and ELA and summative assessments aligned to the Smarter Balanced test.</li> <li>• We created a schedule of professional development opportunities in the areas of analyzing assessment data, curriculum revisions and instructional strategies.</li> <li>• We continue to revise our curriculum for every mathematics and ELA course in a common format that includes: essential questions, enduring understandings with unit goals, standards according to the subject area, content overview, Vision of the Graduate expectations, daily learning objectives, instructional strategies, assessments, unit task, and materials.</li> <li>• We created SBAC style summative assessments through the use of Edulastic and AIMS Web data and restructured the use of IABs within the mathematics and ELA curricula.</li> <li>• We committed one block period per week to PLC time and the development of mathematics and ELA curricula, assessment data, and instructional practice.</li> <li>• We created rigorous, authentic unit tasks that are assessed with schoolwide analytic rubrics that allow students to utilize the skills and knowledge gained in the classroom and beyond.</li> <li>• We created an additional 6th grade Math course providing all 6th grades students with mathematics every day.</li> </ul>
3.5 Chronic Absenteeism	<p>ISAAC's chronic absenteeism rate for the 2022-23 school year was 24.6%, whereas the state average was 20.0%. The school's rate for the 2023-2024 school year was 15.5%, whereas the state average was 17.7%.</p> <p>The school should continue efforts to lower the chronic absenteeism rate.</p>	<p>There were several interventions that were implemented to decrease our chronic absenteeism levels including changing our nurse procedures to help support student health issues contributing to absenteeism, providing more attendance information to families using resources like Attendance Works and those discovered on "Talk Tuesdays", met individually with chronically absent students and their families to determine specific needs and areas of support, provided daily attendance calls/texts and reminders to the families of absent students and recognized positive attendance for students with improved attendance.</p> <ul style="list-style-type: none"> <li>• The school's plan to reduce the school's chronic absenteeism rate is to continue utilizing our strategies and take more of a proactive approach to target and support chronically absent students. We recognize attendance awards in Town Hall meetings, we provide certificates for improved student attendance, and we make a personalized phone call to all absent students every day.</li> </ul>



<p>3.5 School Culture and Climate</p>	<p>ISAAC's suspension rate for the 2022-23 school year was 11.1%, whereas the state average was 7.0%. The school's rate for the 2023-24 school year was 14.4%, whereas the state average was 7.0%.</p> <p>The school must continue its efforts to improve student outcomes in culture and climate.</p>	<p>ISAAC submitted a Corrective Action Plan to the CSDE to address the targeted focus area of the suspension rate. In response, ISAAC will increase our school-wide utilization of positive behavior intervention strategies, to increase our positive relationships with students and staff using positive behavior strategies and Restorative Practices, and we will increase our positive parent-teacher relationships. Our strategies to accomplish this are as follows:</p> <ul style="list-style-type: none"> <li>• We have an SRBI Team and created a meeting schedule of key stakeholders in the school.</li> <li>• We have reviewed and disaggregated behavioral data from current and previous years to identify trends.</li> <li>• We have researched, identified, and implemented Tier II and III interventions for behaviors.</li> <li>• We have established a block of time in the master schedule dedicated to the delivery of the Advisory Curriculum that is aligned with CASEL SEL framework.</li> <li>• We have revised our student/parent handbook with clear expectations for student behaviors according to the school's Core Values and Beliefs about Learning statement and the results of our Climate and Culture Survey</li> <li>• We have committed weekly Advisory time to deliver the Advisory SEL Curriculum to all students across all grade levels</li> <li>• We communicate with families regularly regarding our policies and procedures.</li> <li>• We ensure that the school remains safe through the ideals of relationships and accountability for all people who work, learn, and grow at ISAAC.</li> </ul> <p>We have become the first school in Southeastern Connecticut to be designated as a "No Place for Hate" school.</p>
<p>4.5 Teacher/Staff Credentials</p>	<p>As of May 1, 2025, the Bureau of Educator Standards and Certification reported 1 staff has 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>This one staff member's certification was backdated and corrected, thus ensuring that ISAAC had 100% compliance for certified staff at ISAAC for the school year 2024-2025.</p> <p>Continual efforts exist that ensures 100% of school staff hold the appropriate certificates, permits, or authorizations for their positions requires a well-organized, multi-step approach that includes:</p> <ul style="list-style-type: none"> <li>• A comprehensive hiring process with pre-employment verification that ensures that all candidates provide proof of valid certifications, permits, and authorizations. ISAAC also conducts thorough background checks that include verification of educational qualifications and certification status.</li> <li>• ISAAC provides ongoing PD and support with clear guidelines and reminders for staff on how to obtain and maintain required certifications while monitoring and tracking certifications, renewals, and expirations.</li> <li>• ISAAC conducts periodic audits to ensure all staff remain in compliance with certification requirements</li> </ul>



		<ul style="list-style-type: none"><li>• ISAAC has clear policies and consequences outlining the consequences for failing to maintain valid certifications, which may include suspension, leave without pay, or dismissal.</li><li>• ISAAC works closely with the CSDE certification office to ensure faculty and staff have proper certification</li></ul>
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**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.

ISAAC's professionally diverse Board of Directors has been instrumental in the continued enhancement of the school across academic, social-emotional, and physical dimensions. The Board regularly participates in training sessions conducted by the Shipman and Goodwin Law Firm. In addition to ongoing maintenance of Board skills, our directors often visit the school to interact directly with teachers, observe classrooms, and personally experience ISAAC's school climate in practice.

ISAAC began adding 4<sup>th</sup> and 5<sup>th</sup> grade students in 2024-2025. ISAAC is excited to fold this new student population into our school community, elevate their educational progress, and support their successful entry into middle school. With these new grades, a second building project added classrooms modeled on "flexible learning" design, which research demonstrates "significantly elevates student engagement and academic performance." Construction was funded with a traditional bank loan, given that charter schools are not eligible for other construction funds. ISAAC was also awarded a federal Charter School Program grant to purchase initial supplies and equipment.

In spite of the expiration of ARP/ESSER funds, ISAAC has retained most positions created to address COVID achievement gaps. Other Federal grants support initiatives such as the addition of a School Counselor position and a robust After-School program which is highly prized by students and staff alike.

ISAAC can achieve its objectives and results through judicious management of funds and regular financial reviews. Intensive budget development during grant writing enables us to regularly monitor progress of the grant objectives, expenditure of funds, and regular requests for reimbursement.

This careful oversight and regular monitoring are also applied to the overall ISAAC budget. ISAAC maintains a transparent budgeting process, with the annual budget proposal being presented and reviewed during an open Board meeting in late spring. The Executive Director provides detailed insights into the budget figures, elucidating the rationale behind them and the educational objectives they aim to support. This budget process is inclusive, allowing faculty members to submit equipment and supplies proposals during early spring for the following school year. It's best practice that involves all key stakeholders in the decision-making process. To manage such budgetary constraints as continued flat-funding of Per Pupil amounts, rising costs of personnel, utilities, insurance, and other basics, ISAAC adopts a conservative budgeting approach with the hope of increased per-pupil funding and access to additional grants.

## PART 4: STUDENT POPULATION

### 1. Enrollment and Demographic Data: Provide 2024-2025 student demographic and enrollment information.

Grades Served:	4, 6-8	American Indian or Alaska Native:	0
Student Enrollment:	328	Asian:	0
Percentage of students identified EL/ML:	16.5	Black/African American:	15.8
Percentage of students identified for Free/Reduced-Price Meals:	68.3	Hispanic/Latino: of any race:	59.1
		Native Hawaiian or Pacific Islander:	0
Percentage of students with disabilities:	19.8	Two or More Races:	11.2
		White:	13.9

### 2024-2025 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
					27		101	100	100					

### 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.

ISAAC's Strategic Plan includes reaching out to our community in an effort to promote diversity and enhance positive connections at an individual and community level. In addition to our enhanced communication among school, families, and the community, our branding and messaging remains purposeful. ISAAC seeks to develop trust within our community as a premier choice middle school for all students seeking a unique educational opportunity. The ISAAC brand relates to the exceptional opportunities found in our small and diverse school that is focused on a renewed academic approach with a theme of arts and communication. Our branding comes in an online presence through the newly developed website and social media platforms. Moreover, the website and several documents are available in multiple languages for our multilingual populations. We believe that parents, students, and community leaders who have positive experiences with ISAAC provide the most fruitful marketing for schools.

Our in-house enhancements with newly developed curriculum, a new Bilingual Program, enhanced special education department, a new Literacy Program, and the news of our upcoming expansion, allowed for our numbers to continue to rise for applicants. In addition, during the 2020-2021 school year, ISAAC was the recipient of the 5-year 21st Century Community Learning Centers Grant and ARP 21CCLC Expansion Grant totaling over \$1.1 million in federal and state funding, our school now offers enhanced afterschool programming for our students and families.

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

2024-2025 Waitlist:	2025-2026 Waitlist:
260	185

**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.

During the 2024–2025 school year, ISAAC expanded to include grade 4 to identify and address learning difficulties earlier. This expansion allows for timely interventions, stronger foundational skills, and continuity in instruction, particularly in literacy and math. Early data shows improved reading fluency, comprehension, and student engagement.

ISAAC also introduced a flexible classroom approach, promoting student-centered learning through varied seating and collaborative workspaces. Aligned with ISAAC’s motto, “Effort Creates Ability and All Students Can Succeed,” these practices are supported by a rigorous, teacher-written curriculum, Interim Assessment Blocks, and daily math instruction for sixth graders to close achievement gaps. Partnerships with local organizations and the Anti-Defamation League’s “No Place for Hate” program foster inclusivity and civic growth, contributing to a rise in grade-level proficiency and a decrease in disciplinary referrals.

ISAAC’s collaboration with the Connecticut State Department of Education and local districts ensures a continuous cycle of data-driven improvement, professional development, and equitable access to resources, preparing all students for success in any high school setting.

## APPENDIX B: CHARTER SCHOOL PERFORMANCE FRAMEWORK

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

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

## 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 **Interdistrict School for Arts and Communication**, 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 **Interdistrict School for Arts and Communication** and available for random audit by the Connecticut State Department of Education (CSDE).
5. Pursuant to C.G.S.A. § 10-66oo, **Interdistrict School for Arts and Communication** 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 **Interdistrict School for Arts and Communication** serves on the board of another charter school or CMO.
7. All public funds received by **Interdistrict School for Arts and Communication** 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 **Interdistrict School for Arts and Communication** 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. **Interdistrict School for Arts and Communication** 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. **Interdistrict School for Arts and Communication** 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 **Interdistrict School for Arts and Communication**, 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 **Interdistrict School for Arts and Communication** may be subject to random audit by the CSDE to verify these statements.

Signature:



Richard F. Muckle

Name of Board Chairperson:

October 15, 2025

Date:



## Revised and Approved Nov 2024

328 # Students Enrolled		0 - - - - -						
QB	ACCT DESCRIPTION	APPROVED	GENERAL ED	SPECIAL ED	TITLE	MISC Grants	Grants	FOOD SVC
		NOV '24	incl new	Approved @				
		24-25 REVISION	24-25 BUDGET	24-25 BUDGET	24-25 BUDGET	24-25 BUDGET	24-25 BUDGET	24-25 BUDGET
097	STATE FUNDING (\$13,214 for 328)	(4,334,192)	(4,334,192)		-	-	-	
098	SPEC ED: IEP & COUNS INVOICES	(1,199,043)	-	(1,199,043)	-	-	-	
098	SPEC ED: REIMBURSABLE	(17,901)	-	(17,901)	-	-	-	
091	FOOD SERVICES	(314,000)	-		-	-		(314,000)
092	GRANTS - STATE/FEDERAL	(1,042,119)	-		(200,720)	(692,076)	(149,323)	
095	GRANTS - misc (security, equip, etc)	(30,549)	-		-	(30,549)	-	-
094/096	CONTRIBUTIONS / DONATIONS	(2,400)	(2,400)	-	-	-		-
096	INVESTMENT INCOME	(45,000)	(45,000)			-		
099	STUDENT ACTIVITY FUNDS	(15,000)	(15,000)		-	-		
TOTAL REVENUES		(7,000,204)	(4,396,592)	(1,216,944)	(200,720)	(722,625)	(149,323)	(314,000)
SUBTOTAL: SALARIES		4,240,406	2,802,186	973,018	174,189	82,659	110,360	97,994
15.8%	SUBTOTAL: FRINGE BENEFITS	671,916	446,829	174,997	23,531	13,428	4,525	8,606
TOTAL EMPLOYEE COSTS (70.2% of Rev)		4,912,322	3,249,015	1,148,015	197,720	96,087	114,885	106,600
63***	PROFESSIONAL/SKILLED SERVICES	78,133	27,355	1,678	-	25,000	9,100	15,000
63221	PROF SVC / STAFF DEVEL	20,269	3,500	5,000	-	11,769	-	-
63235	AUDITORS	20,500	20,500	-	-	-	-	-
63245	LEGAL FEES	28,500	27,500	1,000	-	-	-	-
SUBTOTAL: PROFESSIONAL SERVICES		147,402	78,855	7,678	-	36,769	9,100	15,000
646**	UTILITIES	112,075	89,675	22,400	-	-	-	
642/647	MAINTENANCE / FACIL COSTS	82,042	64,642	16,400	-	-	-	1,000
64400	FACILITIES USAGE (Graduation/Events)	4,000	4,000	-	-	-		
64720	RENTAL-EQUIPMENT (Copiers)	25,092	20,092	5,000	-	-	-	
SUBTOTAL: FACILITIES		223,209	178,409	43,800	-	-	-	1,000
6532*	STUDENT FIELD TRIPS (incl Aft-Sch)	3,000	3,000		-	-	-	
65325	PARENTAL ACTIVITIES (21st CCLC)	3,000	-		-	-	3,000	
65900	OTHER PURCHASED SERVICES	11,460	6,760		-	-	4,700	-
65911/2	INSURANCE	72,543	72,543		-	-	-	
65920	TELEPHONE & INTERNET	11,480	11,480		-	-	-	
6593/5/7*	POSTAGE / PRINTING / BANK FEES	5,277	5,277		-	-	-	
65980	MARKETING / BRANDING / ADVERT	45,000	-		-	45,000	-	
SUBTOTAL: GENERAL OPERATING COSTS		151,760	99,060	-	-	45,000	7,700	-
66110	INSTRUCTIONAL SUPPLIES	119,140	34,750	6,500	-	77,890	-	
66120	OFFICE SUPPLIES (incl classroom basics)	18,500	18,500	-	-	-	-	
66130	OTHER SUPPLIES (incl Grad)	27,570	12,580		1,000	13,990	-	-
66131	AFT-SCH/SUMMER PROGRAM SUPPLIES	12,628	-		-	-	12,628	
66140	CUSTODIAL / MAINT SUPPLIES	34,000	34,000		-	-	-	
66330	GAS & MISC FOR VANS	2,455	1,875		-	-	580	
665**	FOOD SERVICE PURCHASES	191,000	-		-	-	-	191,000
999**	STUDENT ACTIVITY EXPENSES	15,000	15,000		-	-	-	
SUBTOTAL: SUPPLIES		420,293	116,705	6,500	1,000	91,880	13,208	191,000
675/6	TECHNOLOGY SUPPLIES & SOFTWARE	95,859	62,209	10,950	2,000	18,200	2,500	-
67731	FURNITURE & GEN EQUIPMENT	188,799	12,000		-	176,799	-	-
67735/9	TECH HARDWARE & CAP EQUIP incl vans	285,590	27,700	-	-	257,890	-	-
67900	CONSTRUCTION (non-ARP)	376,208	376,208		-	-	-	-
67901/2	BLDG IMPROV/CAPITAL REPAIRS	76,000	76,000	-	-	-	-	-
SUBTOTAL: TECHNOLOGY & CAPITAL		1,022,456	554,117	10,950	2,000	452,889	2,500	-
689***	MISC EXPENSE incl food for programming	16,350	15,600		-	-	750	-
68***	DUES & FEES (incl fingerprinting)	13,012	11,432		-	-	1,180	400
SUBTOTAL: OTHER EXPENSES		29,362	27,032	-	-	-	1,930	400
68999	CONTINGENCY/UNANTICIPATED EXPENSE	50,000	50,000	-	-	-	-	
69901	LOAN PRINCIPAL	52,200	52,200	-	-	-		
69902	LOAN INTEREST	123,000	123,000	-	-	-		
69903/4	VEHICLE LOAN	7,644	7,644			-		
69908	MISC DEBT/CLOSING COSTS	17,322	17,322					
SUBTOTAL: DEBT SERVICE		200,166	200,166	-	-	-	-	-
	TOTAL EXPENDITURES:	7,156,970	4,553,359	1,216,943	200,720	722,625	149,323	314,000
	CHANGE IN NET ASSETS (OPERATING)	(156,767)	(156,767)	-	-	-	-	-
98800	PRIOR YEAR CARRYOVER/FUND BALANCE	156,767	156,767	-	-	-	-	-
	CHANGE IN NET ASSETS	0	0	0	0	0	0	0

## ISAAC SCHOOL: BUDGET 2025-2026

Approved May 2025

328 # Students Enrolled												
		Approved May 2025	(0)		-		-		-		-	
			GENERAL ED	SPECIAL ED	TITLE	MISC Grants	AFT-SCH Grants	FOOD SVC				
			Approved @ \$53.62/IEP hr									
QB	ACCT DESCRIPTION	25-26 BUDGET	25-26 BUDGET	25-26 BUDGET	25-26 BUDGET	25-26 BUDGET	25-26 BUDGET	25-26 BUDGET	25-26 BUDGET	25-26 BUDGET	25-26 BUDGET	25-26 BUDGET
097	STATE FUNDING (\$13,214 for 276 + 52)	(4,335,832)	(4,335,832)		-	-	-					
098	SPEC ED: IEP & COUNS INVOICES	(1,427,000)	-	(1,427,000)	-	-	-					
091	FOOD SERVICES	(346,000)	-		-							(346,000)
092	GRANTS - STATE/FEDERAL	(494,580)	-		(200,720)	(168,980)	(124,880)					
095	GRANTS - misc (security, equip, etc)	(12,000)	-		-	(12,000)		-				-
094/096	CONTRIBUTIONS / DONATIONS	(1,000)	(1,000)	-	-	-						-
096	INVESTMENT INCOME	(45,000)	(45,000)			-						
099	STUDENT ACTIVITY FUNDS	(20,000)	(20,000)		-	-						
TOTAL REVENUES		(6,681,412)	(4,401,832)	(1,427,000)	(200,720)	(180,980)	(124,880)	(346,000)				
611	CERT ADMINISTRATORS	558,317	353,009	130,000	39,039	-	-	36,269				
612	CERT TEACHERS & STAFF	2,707,728	1,720,240	823,320	93,285	70,883	-	-				
613	NON-CERT SCH STAFF	282,857	157,556	103,216	22,085	-	-	-				
6144*	NON-CERT DIRECTORS	478,755	421,031	37,224	-	-	-	20,500				
614	NON-CERT STAFF	387,612	285,776	54,250	-	-	-	47,586				
616	STIPENDS	216,490	77,300	5,000	19,500	17,000	97,690	-				
SUBTOTAL: SALARIES		4,631,759	3,014,912	1,153,010	173,909	87,883	97,690	104,355				
6201/2	EMPL TAXES - FICA/MED (7.65%/1.45%)	151,532	112,675	29,086	2,263	2,329	-	5,179				
6205-7	EMPL BENEFITS - INSUR (9%)	416,858	243,742	143,642	17,293	5,681	5,000	1,500				
62010	EMPL COSTS - UNEMPL (0.6% eff rate)	27,791	20,381	5,765	684	439	-	522				
62020	EMPL COSTS - WRKR COMP (0.8% eff rate)	37,054	22,233	11,530	1,368	879	-	1,044				
62035	EMPL BENEFITS - RETIREMENT (403b)	45,724	37,707	8,017	-	-	-	-				
62050	EMPL TUITION REIMB (est)	25,000	13,297	10,000	1,703	-	-	-				
15.2%	SUBTOTAL: FRINGE BENEFITS	703,959	450,035	208,040	23,311	9,328	5,000	8,245				
TOTAL EMPLOYEE COSTS (79.9% of Rev)		5,335,718	3,464,947	1,361,050	197,220	97,211	102,690	112,600				
63***	PROFESSIONAL/SKILLED SERVICES	54,013	29,513	-	-	-	9,500	15,000				
63221	PROF SVC / STAFF DEVEL	18,769	3,500	3,500	-	11,769	-	-				
63235	AUDITORS	20,500	20,500	-	-	-	-	-				
63245	LEGAL FEES	88,000	87,000	1,000	-	-	-	-				
SUBTOTAL: PROFESSIONAL SERVICES		181,282	140,513	4,500	-	11,769	9,500	15,000				
646**	UTILITIES	120,500	96,500	24,000	-	-	-	-				
642/647	MAINTENANCE / FACIL COSTS	65,925	47,925	17,000	-	-	-	1,000				
64400	FACILITIES USAGE (Graduation/Events)	2,000	2,000	-	-	-	-	-				
64720	RENTAL-EQUIPMENT (Copiers)	25,092	20,092	5,000	-	-	-	-				
SUBTOTAL: FACILITIES		213,517	166,517	46,000	-	-	-	1,000				
6532*	STUDENT FIELD TRIPS (incl Aft-Sch)	3,000	3,000	-	-	-	-	-				
65325	PARENTAL ACTIVITIES (21st CCLC)	2,000	500	-	-	-	1,500	-				
65900	OTHER PURCHASED SERVICES	11,650	6,900	-	-	-	4,750	-				
65911/2	INSURANCE	76,900	76,900	-	-	-	-	-				
65920	TELEPHONE & INTERNET	12,960	12,960	-	-	-	-	-				
6593/5/7*	POSTAGE / PRINTING / BANK FEES	5,557	5,557	-	-	-	-	-				
SUBTOTAL: GENERAL OPERATING COSTS		112,067	105,817	-	-	-	6,250	-				
66110	INSTRUCTIONAL SUPPLIES	62,500	36,500	6,000	-	20,000	-	-				
66120	OFFICE SUPPLIES (incl classroom basics)	19,500	19,500	-	-	-	-	-				
66130	OTHER SUPPLIES (incl Grad)	19,000	13,000	-	1,000	5,000	-	-				
66131	AFT-SCH/SUMMER PROGRAM SUPPLIES	3,250	-	-	-	-	3,250	-				
66140	CUSTODIAL / MAINT SUPPLIES	29,750	29,750	-	-	-	-	-				
66330	GAS & MISC FOR VANS	5,000	5,000	-	-	-	-	-				
665**	FOOD SERVICE PURCHASES	217,000	-	-	-	-	-	217,000				
999**	STUDENT ACTIVITY EXPENSES	20,000	20,000	-	-	-	-	-				
SUBTOTAL: SUPPLIES		376,000	123,750	6,000	1,000	25,000	3,250	217,000				
675/6	TECHNOLOGY SUPPLIES & SOFTWARE	77,019	65,619	6,200	2,500	-	2,700	-				
67731	FURNITURE & GEN EQUIPMENT	42,000	7,000	-	-	35,000	-	-				
67735/9	TECH HARDWARE & CAP EQUIP incl vans	20,250	5,000	3,250	-	12,000	-	-				
67901/2	BLDG IMPROV/CAPITAL REPAIRS	45,000	45,000	-	-	-	-	-				
SUBTOTAL: TECHNOLOGY & CAPITAL		184,269	122,619	9,450	2,500	47,000	2,700	-				
689**	MISC EXPENSE incl food for programming	16,850	16,850	-	-	-	-	-				
68***	DUES & FEES (incl fingerprinting)	14,189	13,299	-	-	-	490	400				
SUBTOTAL: OTHER EXPENSES		31,039	30,149	-	-	-	490	400				
68999	CONTINGENCY/UNANTICIPATED EXPENSE	50,000	50,000	-	-	-	-	-				
69901	LOAN PRINCIPAL	67,476	67,476	-	-	-	-	-				
69902	LOAN INTEREST	182,400	182,400	-	-	-	-	-				
69903/4	VEHICLE LOAN	7,644	7,644	-	-	-	-	-				
SUBTOTAL: DEBT SERVICE		257,520	257,520	-	-	-	-	-				
TOTAL EXPENDITURES:		6,741,412	4,461,832	1,427,000	200,720	180,980	124,880	346,000				
CHANGE IN NET ASSETS (OPERATING)		(60,000)	(60,000)	-	-	-	-	-				
98800	PRIOR YEAR CARRYOVER/FUND BALANCE	60,000	60,000	-	-	-	-	-				
CHANGE IN NET ASSETS		(0)	0	0	0	0	0	0				

**INTERDISTRICT SCHOOL FOR  
ARTS AND COMMUNICATION, INC.**

**FINANCIAL STATEMENTS AND  
GOVERNMENT REPORTS**

**JUNE 30, 2024**



# INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.

## FINANCIAL STATEMENTS AND GOVERNMENT REPORTS

JUNE 30, 2024

### CONTENTS

Independent Auditor's Report .....	1
Statement of Financial Position .....	3
Statement of Activities .....	4
Statement of Functional Expenses .....	5
Statement of Cash Flows .....	6
Notes to the Financial Statements.....	7
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	14
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance and Report on Schedule of Federal Awards Required by the Uniform Guidance .....	16
Schedule of Expenditures of Federal Awards.....	19
Notes to Schedule of Expenditures of Federal Awards .....	20
Schedule of Federal Findings and Questioned Costs.....	21
Independent Auditors' Report on Compliance for Each Major State Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act.....	22
Schedule of Expenditures of State Financial Assistance .....	25
Notes to Schedule of Expenditures of State Financial Assistance .....	26
Schedule of Findings and Questioned Costs.....	27

Board of Directors  
Interdistrict School for Arts and Communication, Inc.  
190 Governor Winthrop Boulevard  
New London, Connecticut



## INDEPENDENT AUDITOR'S REPORT

### Opinion

We have audited the accompanying financial statements of Interdistrict School for Arts and Communication, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Interdistrict School for Arts and Communication, Inc. as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Interdistrict School for Arts and Communication, Inc. 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 Interdistrict School for Arts and Communication, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### Auditor's 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 auditor's 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 GAAS 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 GAAS 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 Interdistrict School for Arts and Communication, Inc.'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 Interdistrict School for Arts and Communication, Inc.'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 Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the accompanying Schedule of Expenditures of State Financial Assistance, as required by the *Connecticut State Single Audit Act*, are presented for purposes of additional analysis and are 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 federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Report on Summarized Comparative Information**

We have previously audited the Interdistrict School for Arts and Communication, Inc.'s 2023 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated November 30, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2024, on our consideration of Interdistrict School for Arts and Communication, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Interdistrict School for Arts and Communication, Inc.'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 Interdistrict School for Arts and Communication, Inc.'s internal control over financial reporting and compliance.

*Doherty, Beals & Banks, P.C.*

DOHERTY, BEALS & BANKS, P.C.  
New London, Connecticut  
December 31, 2024

Interdistrict School for Arts and Communication, Inc.

Statement of Financial Position  
June 30, 2024  
(With Comparative Totals for 2023)

	<u>Assets</u>	
	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 1,401,829	\$ 1,652,297
Accounts receivable	373,743	362,656
Prepaid expenses	12,546	9,890
Property and equipment, net	<u>7,885,703</u>	<u>7,617,066</u>
Total assets	<u>\$ 9,673,821</u>	<u>\$ 9,641,909</u>
	<u>Liabilities and Net Assets</u>	
Accounts payable	\$ 118,701	\$ 392,898
Accrued liabilities and deposits	277,287	245,631
Refundable advances	557,845	561,978
Loans payable	<u>1,858,487</u>	<u>1,595,763</u>
Total liabilities	<u>2,812,320</u>	<u>2,796,270</u>
Commitments		
Net assets		
Net assets without donor restrictions	6,861,501	6,845,639
Net assets with donor restrictions	<u>-</u>	<u>-</u>
Total net assets	<u>6,861,501</u>	<u>6,845,639</u>
Total liabilities and net assets	<u>\$ 9,673,821</u>	<u>\$ 9,641,909</u>

See Notes to Financial Statements.



Interdistrict School for Arts and Communication, Inc.

Statement of Activities and Changes in Net Assets  
Year Ended June 30, 2024  
(With Comparative Totals For 2023)

	2024		2023	
	Net assets without donor restrictions	Net assets with donor restrictions	Total	Total
Public support and revenues				
Federal and state grants - education	\$4,587,880	\$ -	\$4,587,880	\$5,466,056
Special education	908,813	-	908,813	746,468
Contributions	38,774	-	38,774	3,075
Student activities	19,446	-	19,446	14,092
Interest and investment income	14,578	-	14,578	26
Miscellaneous	2,396	-	2,396	10,986
Net assets released from restrictions				
Restrictions satisfied by purpose	-	-	-	-
Total public support and revenues	5,571,887	-	5,571,887	6,240,703
Expenses				
Program expenses	4,914,153	-	4,914,153	4,441,739
General and administrative expenses	641,872	-	641,872	607,388
Fundraising	-	-	-	-
Total expenses	5,556,025	-	5,556,025	5,049,127
Changes in net assets	15,862	-	15,862	1,191,576
Net assets, beginning	6,845,639	-	6,845,639	5,654,063
Net assets, end	\$6,861,501	\$ -	\$6,861,501	\$6,845,639

See Notes to Financial Statements.

Interdistrict School for Arts and Communication, Inc.  
Statement of Functional Expenses  
Year ended June 30, 2024  
(With Comparative Totals For 2023)

	Education	General and administrative	2024 Total	2023 Total
Salaries	\$ 3,274,237	\$ 437,873	\$ 3,712,110	\$ 3,345,735
Fringe benefits and payroll taxes	505,768	70,341	576,109	512,205
Other purchased services	37,754	81,457	119,211	170,270
Occupancy	170,338	10,873	181,211	266,911
Insurance	59,291	-	59,291	43,924
Supplies/materials	336,390	15,618	352,008	308,816
Marketing/recruitment	-	-	-	-
Technology	59,410	-	59,410	54,678
Office expense	34,308	-	34,308	38,750
Depreciation and amortization	302,708	19,322	322,030	236,734
Other	12,115	773	12,888	8,754
Student activities	20,839	-	20,839	14,301
Interest expense	106,610	-	106,610	48,049
	<u>106,610</u>	<u>-</u>	<u>106,610</u>	<u>48,049</u>
Total expenses	<u>\$ 4,919,768</u>	<u>\$ 636,257</u>	<u>\$ 5,556,025</u>	<u>\$ 5,049,127</u>

Interdistrict School for Arts and Communication, Inc.

Statement of Cash Flows  
Year Ended June 30, 2024  
(With Comparative Totals For 2023)

	2024	2023
Cash flows from operating activities		
Change in net assets	\$ 15,862	\$ 1,191,576
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation	322,030	236,734
Bad debt expense	-	69
Changes in operating assets and liabilities		
Accounts receivable	(11,087)	108,663
Grants receivable	-	-
Prepaid expenses	(2,656)	14,436
Accounts payable	(274,197)	328,996
Accrued liabilities and deposits	31,656	(23,193)
Refundable advances	(4,133)	(89,028)
Net cash provided by operating activities	77,475	1,768,253
Cash flows from investing activities		
Purchase of property and equipment	(590,667)	(2,528,038)
Cash flows from financing activities		
Proceeds from (payments on) mortgage payable	-	-
Payments on loan payable	262,724	1,109,097
Net cash (used in) provided by financing activities	262,724	1,109,097
Net increase in cash	(250,468)	349,312
Cash, beginning	1,652,297	1,302,985
Cash, end	\$ 1,401,829	\$ 1,652,297
Supplemental disclosure of cash flow information		
Interest paid	\$ 106,610	\$ 48,049
Non-cash transactions - financing fees paid from loan proceeds	\$ -	

See Notes to Financial Statements.

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**  
**(With Comparative Totals For 2023)**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of operations**

The Interdistrict School for Arts and Communication, Inc. (the "School") is a nonprofit corporation engaged in all activities pertinent to operating a state-chartered public middle school for Grades 6 to 8. The School, located in New London, Connecticut (the "State"), opened in the fall of 1997.

The School features a highly rigorous curriculum that promotes effort through a positive mindset and improves student outcomes by integrating visual and performing arts and STEM into core subject areas. The curriculum supports a learning community that is multicultural. The School is run by its Board of Directors and a Management Team. The Board of Directors and Management Team are educators, teachers, arts and science experts, financial experts, community leaders, parents and students.

The School's activities began with its incorporation on February 4, 1997.

**Basis of presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the School and changes therein are classified and reported as follows:

Net assets without donor restrictions represent available resources other than donor-restricted contributions. Included in net assets without donor restrictions are funds that may be earmarked for specific purposes.

Net assets with donor restrictions are subject to donor- (or certain grantor-) imposed restrictions which are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses recognized on investments and other assets or liabilities, if any, are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law.

Expirations of restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. Donor-restricted contributions whose restrictions are met in the same reporting period have been reported as support without donor restrictions in the consolidated statement of activities and changes in net assets.

**Statement of cash flows**

For purposes of reporting cash flows, the School considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents. There were \$1,264,579 at June 30, 2024 and no cash equivalents at June 30, 2023. Additionally, there were no restricted cash balances at June 30, 2024 or 2023.

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**  
**(With Comparative Totals For 2023)**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Accounts receivable**

Accounts receivable includes billings to local school districts for special education services; billings to the State for May and June nutrition programs; and amounts due from others. The School has determined that no allowance for uncollectible accounts for receivables is necessary as of June 30, 2024 and 2023. Such estimate is based on management's assessments of the creditworthiness of its local school districts, the aging of its receivables, as well as current economic conditions and historical information.

**Revenue recognition**

Revenue from federal, state and local government grants and contracts is recorded by the School when qualifying expenditures are incurred and billable. Funds received in advance for which qualifying expenditures have not been incurred are reflected as refundable advances in the accompanying statement of financial position. Receivables are recognized to the extent costs have been incurred, but not reimbursed.

Revenue from the state and local governments 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.

Contributions are recognized by the School when a donor makes a promise to give that is, in substance, unconditional. Contributions that are restricted by the donor, but whose restrictions are met in the same period, are reported as increases to net assets without restrictions. All other donor-restricted contributions are reported as increases to net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Contributions are considered conditional when the underlying agreement includes a performance barrier and a right of return to the promised assets exists. Conditional contributions are not recognized in the financial statements until the performance barrier and right of return have been overcome. As of June 30, 2024 and 2023, the School had no conditional contributions.

Other revenues are recognized at the time of sale or when the performance obligation is satisfied.

Contributed services received from Board Members and volunteers are not recorded in the financial statements since these services do not meet the criteria for recognition as contributed services.

The School receives a substantial portion of its support and revenue from the State Department of Education. If the charter school laws were modified, reducing or eliminating these revenues, the School's finances could be materially adversely affected.

**Income taxes**

The School is classified by the Internal Revenue Service as exempt from income tax under Section 501(a) of the Internal Revenue Code as a public education school described in Section 501(c)(3).

The School has no unrecognized tax benefits at June 30, 2024 or 2023. The School's federal and state income tax returns prior to fiscal year 2020 are closed and management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

If applicable, the School would recognize interest and penalties associated with tax matters as part of management and general expenses in the statement of activities and changes in net assets and include accrued interest and penalties in accrued liabilities in the statement of financial position. The School did not recognize any interest or penalties associated with tax matters for the years ended June 30, 2024 or 2023.

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**  
**(With Comparative Totals For 2023)**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Property and equipment**

The School follows the practice of capitalizing expenditures for equipment in excess of \$2,500 and construction expense of \$5,000; the fair value of donated assets is similarly capitalized. Depreciation is provided on a straight-line basis over the estimated useful lives as follows:

Building	40 years
Furniture and equipment	3 - 10 years

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as support without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as support with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the School reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The School reclassifies net assets with donor restrictions to net assets without donor restriction at that time.

**Long-lived assets**

The School recognizes an impairment loss when the carrying amount of a long-lived asset exceeds its fair value. In the event that facts and circumstance indicate that the carrying amounts of long-lived assets may be impaired, an evaluation of recoverability would be performed. The evaluation process consists of comparing the estimated future undiscounted cash flows associated with the asset to the asset's carrying amount to determine if a write down is required. If the review indicates that the asset will not be recoverable, the carrying value of the asset would be reduced to its estimated realizable value. There was no impairment loss recognized for the years ended June 30, 2024 and 2023.

**Functional allocation of expenses**

The statement of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management's assessment. Health and retirement benefits and payroll taxes are allocated to programs based on the percentage of salary expense of the program to total salary expense. Expenses that can be identified directly with either the program or supporting service are charged to that function accordingly.

**Concentrations of credit risk**

The School maintains cash balances and cash equivalents in one financial institution and cash equivalents at the CT State Treasurer. Accounts are insured by the Federal Deposit Insurance Corporation. From time to time, the School's balances may exceed these limits. The School limits its credit risk by selecting financial institutions considered to be highly creditworthy. The uninsured cash balance was \$764,859 and \$1,407,631 at June 30, 2024 and 2023, respectively.

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**  
**(With Comparative Totals For 2023)**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Prior year summarized information**

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the School's financial statements for the year ended June 30, 2023, from which the summarized information was derived.

**Use of estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts 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. Actual results could differ from those estimates.

**Subsequent events**

Management has evaluated subsequent events through September 19, 2024, the date the financial statements were available to be issued.

**2. LIQUIDITY**

The School regularly monitors liquidity required to meet its annual operating needs and other contractual commitments. As of June 30, 2024 and 2023, the School has \$1,775,572 and \$2,014,953 respectively, of financial assets available to meet annual operating needs for the 2024 and 2023 fiscal years as follows:

	2024	2023
Cash	\$ 1,401,829	\$ 1,652,297
Accounts receivable	373,743	362,656
Grants receivable	-	-
Total financial assets	\$ 1,775,572	\$ 2,014,953
Less, amounts not available to be used within one year due to contractual or donor imposed restrictions:		
Net assets with donor restrictions	-	-
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,775,572</u>	<u>\$ 2,014,953</u>

These financial assets are not subject to any grantor or contractual restrictions. The School supports its general operations primarily with federal and state grants, which are recognized as purpose restrictions are met.



**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**  
**(With Comparative Totals For 2023)**

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**3. CONCENTRATIONS**

Approximately 82% and 88% of the School's revenue for the years ended June 30, 2024 and 2023, was funded by the federal and state Departments of Education. This funding is subject to specific requirements.

**4. GRANTS**

The following grants were awarded for use during the years ended June 30, 2024 and 2023:

A State Enrollment-Based Foundation Grant in the amount of \$3,482,646 and \$3,517,443 for 2024 and 2023, respectively, for the purposes of financing public education.

Various grants for the purpose of providing education programs.

Certain grants require the fulfillment of various conditions as set forth by the grantor. Failure to fulfill the conditions could result in the return of the funds to the grantors. Although that is a possibility, the Board deems the contingency remote, since by accepting the grants and their terms; the School has accommodated the objectives of the grantors to the provisions of the grants.

The School has recognized refundable advances in the statement of financial position related to unexpended State enrollment-based foundation grant funding in the amount of \$537,412 and \$526,451 at June 30, 2024 and 2023, respectively. The State allows for a carryover of up to 10% of the total state enrollment-based foundation grant to the following year. The School has a carryover of \$156,767 and \$65,420 to be expended in the next fiscal year.

The State allows for the creation of a reserve fund for capital purchase, equipment purchase or other approved projects through a set aside of up to 5% the total State enrollment-based foundation grant. The School has a reserve total of \$380,645 and \$461,030 at June 30, 2024 and 2023, respectively. The budgets for the years ended June 30, 2025 and 2024, do not anticipate the use of these funds.

**5. PENSION PLAN**

The School maintains a defined contribution pension plan which covers all eligible employees and allows employees to defer a portion of their income on a pre-tax basis. The School's contribution is discretionary and determined in accordance with collective bargaining agreements and/or employment agreements. Pension expense for the years ended June 30, 2024 and 2023, was \$68,693 and \$42,086, respectively.

Certain employees of the School are required to participate in a defined benefit plan established and administered by the Connecticut State Teachers' Retirement Board (the "TRB Plan"). The TRB Plan requires mandatory contributions by employees of 8.25% of their eligible annual compensation. The state of Connecticut provides the remaining funding of retirement benefits, the School is not required to and does not contribute to the TRB Plan.

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**  
**(With Comparative Totals For 2023)**

**6. PROPERTY AND EQUIPMENT**

The following is a summary of property and equipment:

	2024	2023
Land	\$ 80,000	\$ 80,000
Building	10,046,677	7,120,670
Construction in progress	11,913	2,391,961
Furniture and equipment	753,569	708,861
Less accumulated depreciation	<u>3,006,456</u>	<u>2,684,426</u>
Net property and equipment	<u>\$ 7,885,703</u>	<u>\$ 7,617,066</u>

Depreciation expense was \$322,030 and \$236,734 for the years ended June 30, 2024 and 2023, respectively.

**7. LOAN PAYABLE**

Loans payable consist of a mortgage loan ("1<sup>st</sup> mortgage") with an original balance of \$500,000 dated May 10, 2021; a construction loan ("mortgage") of up to \$1,400,000, which was entered into on August 3, 2022; and a vehicle loan with an original balance of \$34,369 dated January 20, 2023.

Both mortgages are secured by the School's property. The 1<sup>st</sup> mortgage bears interest at 3.75% per annum, payable in monthly installments of principal and interest of \$2,586 through May 2036 at which time the loan provides for an interest rate adjustment and recalculation of the monthly payment. The new monthly payment then applies through the loan's maturity date of June 2, 2046 when the entire outstanding balance shall be due and payable in full.

The 2<sup>nd</sup> mortgage bears interest at 6.25% per annum. During the construction period, only interest was due and payable, based on the cumulative borrowings then due. The 2<sup>nd</sup> mortgage converted to a conventional loan as of September 1, 2023. Thereafter, monthly installments of \$10,304 are payable through September 1, 2032, at which time the loan provides for an interest rate adjustment and recalculation of the monthly payment. This adjustment and recalculation will occur again as of September 1, 2042. The new monthly payment then applies through the loan's maturity date of June 1, 2046, when the remaining outstanding balance, if any, shall be due and payable in full.

The vehicle loan is secured by a lien on a 2019 Ford F-150 maintenance truck. The loan bears interest at 9.89% per annum, payable in monthly installments of principal and interest of \$637.39 through February 6, 2029.

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**  
**(With Comparative Totals For 2023)**

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**8. LOAN PAYABLE (Continued)**

The future scheduled maturities of long-term debt for the five years subsequent to 2024 and thereafter are approximately as follows:

2025	\$ 58,400
2026	62,000
2027	66,000
2028	70,792
2029	66,000
Thereafter	<u>1,535,295</u>
	<u>\$ 1,858,487</u>

**9. NET ASSETS WITH DONOR RESTRICTIONS**

As of June 30, 2024 there were no net assets with donor restrictions

**10. LEASING**

The Organization leases copiers under noncancellable operating leases. A prior operating lease expired in April 2023 and was replaced with a new copier lease agreement which will expire in May 2028. Rent expense pertaining to these lease agreements was \$7,092 and \$16,929 for the years ended June 30, 2024 and 2023, respectively. Future minimum lease payments are \$7,092 over the next three years, with \$6,501 due in 2028, the final year of the leases.

**11. RISK MANAGEMENT**

The School is exposed to various risks of loss related to torts; thefts of, damage to and destruction of assets; actions by employees and parents and natural disasters. The School maintains commercial insurance to protect itself from these risks.

**12. CONTINGENT LIABILITIES**

The School entered into contractual relationships with certain governmental funding sources. The governmental agencies may request return of funds as a result of noncompliance by the School, as well as additional funds for the use of facilities. The accompanying financial statements make no provision for the possible disallowance or refund because management does not believe that there are any liabilities to be recorded.

**INDEPENDENT AUDITORS' 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***



Board of Directors  
Interdistrict School for Arts and Communication, Inc.  
190 Governor Winthrop Boulevard  
New London, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Interdistrict School for Arts and Communication, Inc., (a non-profit organization) 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 31, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Interdistrict School for Arts and Communication, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 Interdistrict School for Arts and Communication, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Interdistrict School for Arts and Communication, Inc.'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control is for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify 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 Interdistrict School for Arts and Communication, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Interdistrict School for Arts and Communication, Inc.'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 Interdistrict School for Arts and Communication, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Doherty, Beals & Banks, P.C." with a stylized flourish at the end.

DOHERTY, BEALS & BANKS, P.C.  
New London, Connecticut

December 31, 2024

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**



Board of Directors  
Interdistrict School for Arts and Communication, Inc.  
190 Governor Winthrop Boulevard  
New London, Connecticut

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Interdistrict School for Arts and Communication, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Interdistrict School for Arts and Communication, Inc.'s major federal programs for the year ended June 30, 2024. Interdistrict School for Arts and Communication, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of federal findings and questioned costs.

In our opinion, Interdistrict School for Arts and Communication, Inc. complied, in all material respects, with the compliance requirements referred to above and that could have a direct and material effect on its major federal programs for the year ended June 30, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audits 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 (Government Auditing Standards); and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of the report.

We are required to be independent of Interdistrict School for Arts and Communication, Inc. and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 federal program. Our audit does not provide a legal determination of Interdistrict School for Arts and Communication, 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 Interdistrict School for Arts and Communication, Inc.'s federal programs.

### ***Auditor's Responsibility 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 Interdistrict School for Arts and Communication, 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 Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a 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 aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Interdistrict School for Arts and Communication, Inc's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government auditing Standards*, and the Uniform Guidance we:

- Exercise professional judgement 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 Interdistrict School for Arts and Communication, 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 Interdistrict School for Arts and Communication, 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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Interdistrict School for Arts and Communication, 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 federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal 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 federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's 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 of 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

***Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have audited the financial statements of Interdistrict School for Arts and Communication, Inc. as of and for the year ended June 30, 2024, and have issued our report thereon dated December 31, 2024, which contained an unmodified opinion on these financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of the federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



DOHERTY, BEALS & BANKS, P.C.  
New London, Connecticut

December 31, 2024

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program Title	Passthrough Entity Identifying Number	Federal	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Passed Through State of Connecticut Department of Education: Child Nutrition Cluster			
School Breakfast Program	12060-20508-82079-2024	10.553	\$ 83,415
National School Lunch Program	12060-20560-82079-2024	10.555	\$ 211,338
Supply Chain Public Assistance	12060-23126-82079-2023	10.555	\$ 11,156
Emer Oper Costs Reim (PEBT)	12060-29802-82079-2024	10.555	\$ 653
<b>Total Department of Agriculture</b>			<b>\$ 306,562</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
Passed Through State of Connecticut Department of Education			
Title I Grants to Local Educ Agencies	12060-20679-82070-2024	84.01	\$ 161,441
Improving Teacher Quality State Grants	12060-20858-84131-2024	84.367	\$ 17,507
Student Support and Academic Enrichment	12060-22854-82079-2024	84.424	\$ 11,842
Education Stabilization Fund - Elementary and Secondary School Emergency Relief (ESSER)	12060-29571-82079-2021	84.425D	\$ 17,103
Education Stabilization Fund - Elementary and Secondary School Emergency Relief (ESSER)	12060-29571-82079-2021	84.425D	\$ 11,709
			\$ 28,812
21st Century Community Learning Ctrs	12060-20863-84131-2023	84.287C	\$ 37,013
21st Century Community Learning Ctrs	12060-20863-84131-2024	84.287C	\$ 165,187
			\$ 202,200
ARP ESSER - Enhancement Grant	12060-29636-82079-2021	84.425U	\$ 11,467
ARP ESSER Grant	12060-29636-82079-2021	84.425U	\$ 225,120
			\$ 236,587
ARPA - School Mental Health	12060-28095-84144-2023	21.027	\$ 110,337
Special Ed Stipend-COVID-19	12060-20977-82032-2023	84.027A	\$ 5,000
Passed through ACES:			
APR ESSER Homeless Children and Youth	12060-29650-82079-2021	84.425W	\$ 730
Passed through LEARN:			
English Language Acquisition State Grants	12060-20868-82075-2022	84.365	\$ 7,187
<b>Total Department of Education</b>			<b>\$ 781,643</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 1,088,205</b>

The accompanying notes are an integral part of this schedule.

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

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**1. ACCOUNTING BASIS**

**BASIC FINANCIAL STATEMENTS**

The accounting policies of Interdistrict School for Arts and Communication, Inc. conform to accounting principles generally accepted in the United States of America as applicable to nonprofit organizations.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

The accompanying schedule of expenditures of federal awards has been prepared on the accrual basis consistent with the preparation of the financial statements. Information included in the schedule of expenditures of federal awards is presented in accordance with the requirements of the Uniform Guidance.

For cost reimbursement awards, revenues are recognized to the extent of expenditures. Expenditures have been recognized to the extent the related obligation was incurred within the applicable grant period and liquidated within 90 days after the end of the grant period.

For performance-based awards, revenues are recognized to the extent of performance achieved during the grant period.

**COST ALLOCATION PRINCIPLES**

Interdistrict School for Arts and Communication, Inc. has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

**2. OTHER FEDERAL ASSISTANCE**

Interdistrict School for Arts and Communication, Inc. did not receive other federal assistance in the form of insurance, loans, or loan guarantees.

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

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**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

***Financial Statements***

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency (s) identified that are not considered to be material weaknesses? \_\_\_\_\_ yes   X   none reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ yes   X   no

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(s) identified that are not considered to be material weaknesses? \_\_\_\_\_ yes   X   none reported

Type of auditor’s report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, Section 200.516

\_\_\_\_\_ yes   X   no

Identification of Major Programs

**Name of Federal Program or Cluster**

**CFDA Number**

**Expenditures**

None

Dollar threshold used to distinguish between Type A and Type B program: \$

750,000

Auditee qualified as a low risk auditee?

Yes

**SECTION II - FINANCIAL STATEMENT FINDINGS**

No findings are reported.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No findings are reported.

**SUMMARY SCHEDULE OF THE STATUS OF PRIOR YEAR AUDIT FINDINGS**

No prior year audit findings were reported.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
FOR EACH MAJOR STATE PROGRAM; REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON  
THE SCHEDULE OF EXPENDITURES OF STATE  
FINANCIAL ASSISTANCE REQUIRED BY  
THE STATE SINGLE AUDIT ACT**



Board of Directors of  
Interdistrict School for Arts and Communication, Inc.  
190 Governor Winthrop Boulevard  
New London, CT 06320

**Report on Compliance for Each Major State Program**

***Opinion on Each Major State Program***

We have audited Interdistrict School for Arts and Communication, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of Interdistrict School for Arts and Communication, Inc.'s major state programs for the year ended June 30, 2024. Interdistrict School for Arts and Communication, 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, Interdistrict School for Arts and Communication, Inc. complied, in all material respects, with the 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 audit requirements of 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 Interdistrict School for Arts and Communication, 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 Interdistrict School for Arts and Communication, 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 Interdistrict School for Arts and Communication, 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 Interdistrict School for Arts and Communication, 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 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 Interdistrict School for Arts and Communication, 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 Interdistrict School for Arts and Communication, 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 Interdistrict School for Arts and Communication, 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 Interdistrict School for Arts and Communication, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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

### ***Report on Internal Control Over Compliance***

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

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

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

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

***Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act***

We have audited the financial statements of Interdistrict School for Arts and Communication, Inc. as of and for the year ended June 30, 2024, and have issued our report thereon dated December 31, 2024, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.



DOHERTY, BEALS & BANKS P.C.

New London, CT 06320  
December 31, 2024

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2024**

<b>State Grantor/Pass- Through Grantor/Program Title</b>	<b>State Grant Program Core-CT Number</b>	<b>Passed Through To Subrecipients*</b>	<b>Expenditures</b>
<b>State Department of Education</b>			
Charter Schools	11000-SDE64000-16119		\$ 3,402,261
State School Breakfast	11000-SDE64000-17046		2,652
Bilingual Education	11000-SDE64000-17042		6,394
Child Nutrition State Matching Grant	11000-SDE64000-16211		2,023
Health Food Initiative	11000-SDE64000-16212		3,811
Talent Development	11000-SDE64000-12552		<u>1,225</u>
			3,418,366
<b>Passed through CREC:</b>			
<b>Department of Emergency Services and Protection</b>			
Youth Gambling Awareness Project	12060-MHA53282-21782		5,000
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>			<u>\$ 3,423,366</u>

*See notes to schedule.*



**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF**  
**STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2024**

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The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Interdistrict School for Arts and Communication, Inc. under programs of the State of Connecticut 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. These financial assistance programs fund several programs including emergency shelter and transitional living programs.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Interdistrict School for Arts and Communication, Inc. conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit agencies.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

**Basis of Accounting**

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

**2. SUBRECIPIENTS**

The Schedule of Expenditures of State Financial Assistance is to include an identification of the total amount provided to subrecipients from each state program. This identification should be presented on the face of the Schedule. There were no payments to subrecipients during the reporting period.

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

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

*Financial Statements*

Type of auditor's opinion issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes   X   none reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ yes   X   no

*State Financial Assistance*

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes   X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes   X   none reported

Type of auditor's opinion issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?

\_\_\_\_\_ yes   X   no

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

<b>State Grantor and Program</b>	<b>State Core-CT Number</b>	<b>Expenditures</b>
State Department of Education	11000-SDE64000-16119	\$ 3,402,261

- Dollar threshold used to distinguish between type A and type B programs. \$ 200,000

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

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**II. FINANCIAL STATEMENT FINDINGS**

- We issued reports, dated December 31, 2024, 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*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated no significant deficiencies.

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

No findings or questioned costs are reported relating to State Financial Assistance programs.

**2023 Exempt Org. Return**  
prepared for:

**Interdistrict School for Arts and  
Communication, Inc.**  
190 Governor Winthrop Blvd.  
New London, CT 06320

**Doherty, Beals & Banks, P.C.**  
187 Williams St.  
New London, CT 06320  
(860) 443-2033

## Return of Organization Exempt From Income Tax

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

2023

Open to Public Inspection

Department of the Treasury  
Internal Revenue ServiceDo not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

A For the 2023 calendar year, or tax year beginning 7/01, 2023, and ending 6/30, 2024

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Interdistrict School for Arts and Communication, Inc. 190 Governor Winthrop Blvd. New London, CT 06320		D Employer identification number 06-1473576
	F Name and address of principal officer: Dr. Nicholas Spera Same As C Above		E Telephone number (860) 447-1003
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		G Gross receipts \$ 5,571,887.	
J Website: <a href="http://www.isaacschool.org">www.isaacschool.org</a>		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1997 M State of legal domicile: CT	
H(c) Group exemption number			

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: See Schedule O		
	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	11
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	74
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	3,075.	38,774.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,237,602.	5,518,535.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	26.	14,578.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,240,703.	5,571,887.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,857,940.	4,288,219.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25)		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,191,187.	1,267,806.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,049,127.	5,556,025.
19 Revenue less expenses. Subtract line 18 from line 12	1,191,576.	15,862.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	9,641,909.	9,673,821.
	22 Net assets or fund balances. Subtract line 21 from line 20	2,796,270.	2,812,320.
		6,845,639.	6,861,501.

## 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 Dr. Nicholas Spera		Date Executive Dir.	
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name Audrey A. Leone, CPA	Preparer's signature <i>Audrey A. Leone</i>	Date 1/14/25	Check <input type="checkbox"/> if self-employed PTIN P00062993
	Firm's name Doherty, Beals & Banks, P.C.	Firm's EIN 06-0872192		Phone no. (860) 443-2033
	Firm's address 187 Williams St. New London, CT 06320			

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

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

TEEA0101L 08/23/23

Form 990 (2023)

**Part III** Statement of Program Service Accomplishments

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

**1** Briefly describe the organization's mission:

See Schedule O

**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 \$ 4,914,153. including grants of \$ ) (Revenue \$ 5,518,535.)

See Schedule O

**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 4,914,153.



**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)? If "Yes," complete Schedule A .....	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors? 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? If "Yes," complete Schedule C, Part I .....	3	X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II .....	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III .....	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? If "Yes," complete Schedule D, Part 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? If "Yes," complete Schedule D, Part II .....	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III .....	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? If "Yes," complete Schedule D, Part IV .....	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V .....	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? If "Yes," complete Schedule D, Part VI .....	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? If "Yes," complete Schedule D, Part VII .....	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? If "Yes," complete Schedule D, Part VIII .....	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? If "Yes," complete Schedule D, Part IX .....	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X .....	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)? If "Yes," complete Schedule D, Part X ..	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII .....	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional .....	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E .....	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? If "Yes," complete Schedule F, Parts I and IV .....	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? If "Yes," complete Schedule F, Parts II and IV .....	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? If "Yes," complete Schedule F, Parts III and IV .....	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? If "Yes," complete Schedule G, Part I. See instructions .....	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? If "Yes," complete Schedule G, Part II .....	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III .....	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H .....	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? If "Yes," complete Schedule I, Parts I and II .....	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? If "Yes," complete Schedule I, Parts I and III.		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? If "Yes," complete Schedule J.	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I.		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? If "Yes," complete Schedule L, Part I.		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? If "Yes," complete Schedule L, Part II.		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? If "Yes," complete Schedule L, Part III.		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? If "Yes," complete Schedule L, Part IV.		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV.		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV.		X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M.		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M.		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.		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? If "Yes," complete Schedule R, Part I.		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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)? If "Yes," complete Schedule R, Part V, line 2.		
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2.		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? If "Yes," complete Schedule R, Part VI.		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	X	

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

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



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

	Yes	No
<b>2a</b> 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. .... <b>2a</b> 74		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....	<b>2b</b> X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? .....	<b>3a</b>	X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O. ....	<b>3b</b>	
<b>4a</b> 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)? .....	<b>4a</b>	X
<b>b</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).		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....	<b>5a</b>	X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....	<b>5b</b>	X
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? .....	<b>5c</b>	
<b>6a</b> 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? .....	<b>6a</b>	X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....	<b>6b</b>	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> 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? .....	<b>7a</b>	X
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? .....	<b>7b</b>	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....	<b>7c</b>	X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year. .... <b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....	<b>7e</b>	X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....	<b>7f</b>	X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .....	<b>7g</b>	
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .....	<b>7h</b>	
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .....	<b>8</b>	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? .....	<b>9a</b>	
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .....	<b>9b</b>	
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12. .... <b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities .... <b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders .....	<b>11a</b>	
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) .....	<b>11b</b>	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....	<b>12a</b>	
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year. .... <b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? .....	<b>13a</b>	
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</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 .....	<b>13b</b>	
<b>c</b> Enter the amount of reserves on hand .....	<b>13c</b>	
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? .....	<b>14a</b>	X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O .....	<b>14b</b>	
<b>15</b> 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? .....	<b>15</b>	X
If "Yes," see the instructions and file Form 4720, Schedule N.		
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .....	<b>16</b>	X
If "Yes," complete Form 4720, Schedule O.		
<b>17 Section 501(c)(21) organizations.</b> 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? .....	<b>17</b>	
If "Yes," complete Form 6069.		

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

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

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

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

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed 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. See Schedule O

**20** State the name, address, and telephone number of the person who possesses the organization's books and records.  
**Erica Robb 190 Governor Winthrop Blvd New London CT 06320 (860) 447-1003**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Dr. Nicholas Spera Executive Dir.	40 0			X				217,783.	0.	23,363.
(2) William Linski Principal	40 0					X		137,406.	0.	4,095.
(3) Tanya Collins Asst. Prnc/ Dir HR	40 0					X		124,042.	0.	3,692.
(4) Amy Geary Dir of Stu Support	40 0					X		115,325.	0.	3,237.
(5) Erica Robb Finance Dir	40 0			X				82,333.	0.	16,475.
(6) Shannon Lougee Director	40 0	X						91,937.	0.	0.
(7) Christina Schiano Director	40 0	X						46,558.	0.	31,816.
(8) Denise Dunning 190 Governor Winthrop Blvd.	40 0						X	30,744.	0.	930.
(9) Barbara Crouch Secretary	1 0	X		X				0.	0.	0.
(10) Elizabeth Bumgardner Director	1 0	X						0.	0.	0.
(11) David Brailey Director	1 0	X						0.	0.	0.
(12) Leota Muller Treasurer	1 0	X		X				0.	0.	0.
(13) Dr. Richard Sanders Director	1 0	X						0.	0.	0.
(14) Kevin Booker Jr. Director	1 0	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted 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			
(15) Dr. Lawrence Fenn Director	1 0	X						0.	0.	0.
(16) Michael Spellman Vice Chairman	1 0	X		X				0.	0.	0.
(17) Richard Muckle Chairman	1 0	X		X				0.	0.	0.
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>								846,128.	0.	83,608.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								846,128.	0.	83,608.

**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 **4**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	X	
<b>4</b> 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	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
G. Donovan Associates, Inc. PO Box 249 Lebanon, CT 06249-0249	Building Construction	1,737,367.
Mercedes-Benz of New London 488 Colman St. New London, CT 06320	Automotive Dealership	157,674.

**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 **2**

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII. ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	1a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	38,774.		
	g	Noncash contributions included in lines 1a-1f	1g			
	h	<b>Total.</b> Add lines 1a-1f		38,774.		
<b>Program Service Revenue</b>			Business Code			
	2a	Federal, State and Local	611710	4,587,880.	4,587,880.	
	b	Special Education Tuition	611710	908,813.	908,813.	
	c	School/Student Activities	611710	19,446.	19,446.	
	d	Misc	611710	2,396.	2,396.	
	e					
	f	All other program service revenue				
g	<b>Total.</b> Add lines 2a-2f		5,518,535.			
<b>Other Revenue</b>	3	Investment income (including dividends, interest, and other similar amounts)		14,578.		14,578.
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	Gross rents	(i) Real			
			(ii) Personal			
	b	Less: rental expenses	6b			
	c	Rental income or (loss)	6c			
	d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	(i) Securities			
			(ii) Other			
	b	Less: cost or other basis and sales expenses	7b			
	c	Gain or (loss)	7c			
	d	Net gain or (loss)				
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
b	Less: direct expenses	8b				
c	Net income or (loss) from fundraising events					
9a	Gross income from gaming activities. See Part IV, line 19					
b	Less: direct expenses	9b				
c	Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances					
b	Less: cost of goods sold	10b				
c	Net income or (loss) from sales of inventory					
<b>Miscellaneous Revenue</b>			Business Code			
	11a					
	b					
	c					
	d	All other revenue				
e	<b>Total.</b> Add lines 11a-11d					
12	<b>Total revenue.</b> See instructions		5,571,887.	5,518,535.	0.	14,578.

**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.	365,443.	150,677.	214,766.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	3,346,667.	3,123,560.	223,107.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	426,330.	373,657.	52,673.	
10 Payroll taxes.	149,779.	132,111.	17,668.	
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	119,211.	37,754.	81,457.	
12 Advertising and promotion.				
13 Office expenses.	34,308.	32,250.	2,058.	
14 Information technology.	59,410.	59,410.		
15 Royalties.				
16 Occupancy.	181,211.	170,338.	10,873.	
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	106,610.	106,610.		
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	322,030.	302,708.	19,322.	
23 Insurance.	59,291.	55,734.	3,557.	
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 <u>Supplies &amp; materials</u>	352,008.	336,390.	15,618.	
b <u>STUDENT ACTIVITIES</u>	20,839.	20,839.		
c <u>OTHER</u>	12,888.	12,115.	773.	
d _____				
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	5,556,025.	4,914,153.	641,872.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash — non-interest-bearing .....	1,652,297.	1	1,401,829.
	2 Savings and temporary cash investments .....		2	
	3 Pledges and grants receivable, net .....		3	
	4 Accounts receivable, net .....	362,656.	4	373,743.
	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 .....	9,890.	9	12,546.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 10,892,159.		
	b Less: accumulated depreciation .....	10b 3,006,456.	7,617,066.	10c 7,885,703.
	11 Investments — publicly traded securities .....		11	
	12 Investments — other securities. See Part IV, line 11 .....		12	
	13 Investments — program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....		15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	9,641,909.	16	9,673,821.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	638,529.	17	395,988.
	18 Grants payable .....		18	
	19 Deferred revenue .....	561,978.	19	557,845.
	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 .....	1,595,763.	23	1,858,487.
	24 Unsecured notes and loans payable to unrelated third parties .....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25 .....	2,796,270.	26	2,812,320.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.</b> <input checked="" type="checkbox"/>			
	27 Net assets without donor restrictions .....	6,845,639.	27	6,861,501.
	28 Net assets with donor restrictions .....		28	
	<b>Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.</b> <input type="checkbox"/>			
	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 .....	6,845,639.	32	6,861,501.
33 <b>Total liabilities and net assets/fund balances</b> .....	9,641,909.	33	9,673,821.	

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI. ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12).....	<b>1</b>	5,571,887.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25).....	<b>2</b>	5,556,025.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1.....	<b>3</b>	15,862.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)).....	<b>4</b>	6,845,639.
<b>5</b>	Net unrealized gains (losses) on investments.....	<b>5</b>	
<b>6</b>	Donated services and use of facilities.....	<b>6</b>	
<b>7</b>	Investment expenses.....	<b>7</b>	
<b>8</b>	Prior period adjustments.....	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O).....	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)).....	<b>10</b>	6,861,501.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII. ☒

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



**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization **Interdistrict School for Arts and Communication, Inc.** Employer identification number **06-1473576**

**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
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 <b>Total.</b> 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 <b>Public support.</b> 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 <b>Total support.</b> 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.** ☐

**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. ☐

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. ☐

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. ☐

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. ☐

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. ☐

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

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>9</b> Amounts from line 6.						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						
<b>14 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here.</b>						<input type="checkbox"/>

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

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

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

<b>17</b> Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)).	<b>17</b>	%
<b>18</b> Investment income percentage from 2022 Schedule A, Part III, line 17.	<b>18</b>	%
<b>19a 33-1/3% support tests—2023.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
<b>b 33-1/3% support tests—2022.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.	<input type="checkbox"/>	

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

**Part IV Supporting Organizations** (continued)

11 Has the organization accepted a gift or contribution from any of the following persons?

a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?

b A family member of a person described on line 11a above?

c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**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.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.

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**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).

	Yes	No
1		

**Section D. All Type III Supporting Organizations**

1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?

2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).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.

	Yes	No
1		
2		
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 ☐ The organization satisfied the Activities Test. Complete line 2 below.b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.c ☐ 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.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.

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**.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.

	Yes	No
2a		
2b		
3a		
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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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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 – provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 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 – explain in Part VI). 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, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2024.</b> 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.....			

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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.)



**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service

Name of the organization

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023****Open to Public  
Inspection**

Employer identification number

Interdistrict School for Arts and  
Communication, Inc.

06-1473576

**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?..... ☐ Yes ☐ 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?..... ☐ Yes ☐ 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).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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..... \$

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

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

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

e ☐ Other \_\_\_\_\_

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements**

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

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

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

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

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

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

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.....		80,000.		80,000.
b Buildings.....		5,603,556.	2,217,691.	3,385,865.
c Leasehold improvements.....		4,415,195.	363,688.	4,051,507.
d Equipment.....		583,568.	301,512.	282,056.
e Other.....		209,840.	123,565.	86,275.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				7,885,703.

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Schedule D (Form 990) 2023

**Part VII Investments – Other Securities**

N/A

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).....		
(I).....		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 12, column (B))....		

**Part VIII Investments – Program Related**

N/A

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).....		
(10).....		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 13, column (B))....		

**Part IX Other Assets**

N/A

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).....	
(10).....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, column (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).....	
(3).....	
(4).....	
(5).....	
(6).....	
(7).....	
(8).....	
(9).....	
(10).....	
(11).....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, column (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. See Part XIII ☒

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

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

1	Total revenue, gains, and other support per audited financial statements.....	1	5,571,887.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments.....	2a	
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	
3	Subtract line 2e from line 1.....	3	5,571,887.
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	
b	Other (Describe in Part XIII.).....	4b	
c	Add lines 4a and 4b.....	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).....	5	5,571,887.

**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	5,556,025.
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	
3	Subtract line 2e from line 1.....	3	5,556,025.
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	
b	Other (Describe in Part XIII.).....	4b	
c	Add lines 4a and 4b.....	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).....	5	5,556,025.

**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 - FASB ASC 740 Footnote**

The School has no unrecognized tax benefits at June 30, 2024. The School's federal and state income tax returns prior to fiscal year 2020 are closed and management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

If applicable, the School would recognize interest and penalties associated with tax matters as part of management and general expenses in the statement of activities

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Schedule D (Form 990) 2023

**Part XIII** Supplemental Information *(continued)***Part X - FASB ASC 740 Footnote (continued)**

and changes in net assets and include accrued interest and penalties in accrued liabilities in the statement of financial position. The School did not recognize any interest or penalties associated with tax matters for the years ended June 30, 2024.

As of June 30, 2024 there are no uncertain tax positions.

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization **Interdistrict School for Arts and  
Communication, Inc.**

Employer identification number  
**06-1473576**

**Part I**

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....	<b>1</b> X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....	<b>2</b> X	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II. .... <u>ISAAC has a handbook stating its nondiscriminatory policy and states its</u> <u>nondiscriminatory policy on all advertising and recruitment materials.</u> .....	<b>3</b> X	
4 Does the organization maintain the following? .....		
a Records indicating the racial composition of the student body, faculty, and administrative staff? .....	<b>4 a</b> X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....	<b>4 b</b>	X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	<b>4 c</b> X	
d Copies of all material used by the organization or on its behalf to solicit contributions? .....	<b>4 d</b> X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II. <u>The school is a public school and does not offer scholarships.</u> .....		
5 Does the organization discriminate by race in any way with respect to: .....		
a Students' rights or privileges? .....	<b>5 a</b>	X
b Admissions policies? .....	<b>5 b</b>	X
c Employment of faculty or administrative staff? .....	<b>5 c</b>	X
d Scholarships or other financial assistance? .....	<b>5 d</b>	X
e Educational policies? .....	<b>5 e</b>	X
f Use of facilities? .....	<b>5 f</b>	X
g Athletic programs? .....	<b>5 g</b>	X
h Other extracurricular activities? .....	<b>5 h</b>	X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II. .....		
6a Does the organization receive any financial aid or assistance from a governmental agency? .....	<b>6 a</b> X	
b Has the organization's right to such aid ever been revoked or suspended? .....	<b>6 b</b>	X
If you answered "Yes" on either line 6a or line 6b, explain on Part II. .....		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II. ....	<b>7</b> X	

**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.

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**SCHEDULE J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization

Interdistrict School for Arts and  
Communication, Inc.

Employer identification number

06-1473576

**Part I** Questions Regarding Compensation

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

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

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

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

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

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

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

**a** Receive a severance payment or change-of-control payment?

**b** Participate in or receive payment from a supplemental nonqualified retirement plan?

**c** Participate in or receive payment from an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

**a** The organization?

**b** Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

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

**a** The organization?

**b** Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III.

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2023



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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation				(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation					
1 Dr. Nicholas Spera Executive Dir.	(i) 201,689.	0.	16,094.	23,363.	0.	241,146.	0.	
	(ii) 0.	0.	0.	0.	0.	0.	0.	
2 Denise Dunning Governor Winthrop Blvd.	(i) 30,744.	0.	0.	930.	0.	31,674.	0.	
	(ii) 0.	0.	0.	0.	0.	0.	0.	
3	(i) ---	---	---	---	---	---	---	
4	(i) ---	---	---	---	---	---	---	
	(ii) ---	---	---	---	---	---	---	
5	(i) ---	---	---	---	---	---	---	
	(ii) ---	---	---	---	---	---	---	
6	(i) ---	---	---	---	---	---	---	
	(ii) ---	---	---	---	---	---	---	
7	(i) ---	---	---	---	---	---	---	
	(ii) ---	---	---	---	---	---	---	
8	(i) ---	---	---	---	---	---	---	
	(ii) ---	---	---	---	---	---	---	
9	(i) ---	---	---	---	---	---	---	
	(ii) ---	---	---	---	---	---	---	
10	(i) ---	---	---	---	---	---	---	
	(ii) ---	---	---	---	---	---	---	
11	(i) ---	---	---	---	---	---	---	
	(ii) ---	---	---	---	---	---	---	
12	(i) ---	---	---	---	---	---	---	
	(ii) ---	---	---	---	---	---	---	
13	(i) ---	---	---	---	---	---	---	
	(ii) ---	---	---	---	---	---	---	
14	(i) ---	---	---	---	---	---	---	
	(ii) ---	---	---	---	---	---	---	
15	(i) ---	---	---	---	---	---	---	
	(ii) ---	---	---	---	---	---	---	
16	(i) ---	---	---	---	---	---	---	
	(ii) ---	---	---	---	---	---	---	

**Part III** Supplemental Information

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

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023****Open to Public  
Inspection**

Name of the organization

Interdistrict School for Arts and  
Communication, Inc.

Employer identification number

06-1473576

**Form 990, Part I, Line 1 - Organization Mission or Significant Activities**

At ISAAC Middle School, we pride ourselves on fostering a safe, fun, and nurturing environment that promotes hard work, happiness, and effort for all who work, learn, and grow within our school community. We believe that All Students Can Succeed with high expectations, maximum effort, and a growth mindset. Our success as an ISAAC Family is deeply rooted in the positive relationships shared among our diverse student body, devoted staff, and engaged families. Our professional learning community of talented and passionate educators is committed to the delivery of a rigorous and innovative curriculum, which promotes the shared belief that Effort Creates Ability. We support the growth of each student by developing the academic, civic, and social skills essential to succeed in high school and beyond.

**Form 990, Part III, Line 1 - Organization Mission**

At ISAAC Middle School, we pride ourselves on fostering a safe, fun, and nurturing environment that promotes hard work, happiness, and effort for all who work, learn, and grow within our school community. We believe that All Students Can Succeed with high expectations, maximum effort, and a growth mindset. Our success as an ISAAC Family is deeply rooted in the positive relationships shared among our diverse student body, devoted staff, and engaged families. Our professional learning community of talented and passionate educators is committed to the delivery of a rigorous and innovative curriculum, which promotes the shared belief that Effort Creates Ability. We support the growth of each student by developing the academic, civic, and social skills essential to succeed in high school and beyond.

**Form 990, Part III, Line 4a - Program Service Accomplishments**

Interdistrict School for Arts and Communication (ISAAC) is an independent charter school that was founded in 1997. ISAAC serves students in grades six through eight and is the sole charter middle school in New London and southeastern Connecticut.

Name of the organization	Interdistrict School for Arts and Communication, Inc.	Employer identification number	06-1473576
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**Form 990, Part III, Line 4a - Program Service Accomplishments**

ISAAC provides a safe, nurturing, and diverse middle school that delivers a highly rigorous curriculum that promotes effort through a positive mindset. ISAAC is focused on the motto "all students can succeed with hard work and grit." The staff has written curriculum in a new common format and additional programs to identify learning gaps and social disparities to cultivate success for every student. ISAAC is committed to establishing equity for all students in terms of access to technology and transportation and providing engaging after-school programs that reflect cultural and athletic interests. ISAAC enjoys partnerships with local organizations such as the Mystic Seaport, Ivoryton Playhouse, United States Coast Guard Academy, Mitchell College, Project Oceanology, and Mystic Aquarium, to name a few. Furthermore, ISAAC has partnered with the Ant-Defamation League (ADL) to become a "No Place for Hate" school through its existing advisory program.

**Form 990, Part VI, Line 11b - Form 990 Review Process**

ISAAC's Director of Finance and the ISAAC Executive Director review the 990 before it is filed. The Board of Directors receives a copy of the 990 tax return before it is filed.

**Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts**

Board Members are required annually to sign a conflict of interest statement.

**Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management**

The Executive Director has an annual contract with a stipulated amount determined and voted on by the board.

**Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available**

Posted on ISAAC's website; policies are now hosted at CABR with direct link from ISAAC's website

Name of the organization

Interdistrict School for Arts and  
Communication, Inc.

Employer identification number

06-1473576

**Form 990, Part XII, Line 2 - Change of Oversight or Selection Process**

The Board of Directors assumes responsibility and oversight of the audit and the selection of an independent auditor.