APPENDIX A: 2025-26 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	nspera@isaacschool.org /860-447-1003
Grades Authorized to Serve in 2025-2026:	Charter Term:
4-8	2024-2027

School Performance Best Practices

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

The Interdistrict School for Arts and Communication (ISAAC), an independent charter middle school serving grades four through eight in New London and southeastern Connecticut, has implemented a comprehensive and research-driven approach to ensure strong student outcomes and a positive school climate during the 2025–2026 school year. 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, ISAAC ensures that every student is academically, socially, and civically prepared for success in high school and beyond.

In response to the growing need to identify and address learning difficulties at an earlier stage, ISAAC expanded its grade offerings to include fourth and fifth grades. 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 strengthened instructional continuity, particularly in literacy and mathematics, and reinforced the school's commitment to equity by ensuring that all students, regardless of background, receive the foundational skills and support they need to succeed.

During the 2025–2026 school year, ISAAC continued with increased mathematics instruction for all grade six students to close foundational achievement gaps. Next year, students in grade seven will also see increased and targeted mathematics exposure. Additionally, daily ELA instruction was supported by Humanities and Science to ensure literacy skills were being taught across the curriculum. 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 supported 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.

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

ISAAC intends to improve several academic outcomes. Specifically, ISAAC's work is intended to raise overall student achievement and close foundational learning gaps, particularly in mathematics and literacy. This is reflected in the expanded instructional time for mathematics in grade 6 (and planned expansion to grade 7), as well as strengthened daily ELA instruction supported through Humanities and Science. These shifts are designed to ensure students develop strong foundational skills earlier and more consistently.

A major intended improvement is earlier identification and intervention for learning needs. By expanding to grades 4 and 5, ISAAC is aiming to detect skill gaps sooner, provide timely supports, and build stronger academic habits before students enter middle school. ISAAC also intends to strategically strengthen the areas of growth indicated on the SBAC assessments. These instructional shifts will improve equity and access to rigorous learning, emphasize continuity, target supports, and provide consistent instructional practices.

Finally, ISAAC's approach is aimed at improving the overall school climate and student readiness, including social-emotional growth and civic preparedness. Through a nurturing and inclusive environment aligned with its continuous improvement plan, the school seeks to ensure students are not only academically prepared, but also socially and civically ready for success in high school and beyond.

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

The school provides evidence that its best practices are yielding improvement through a combination of quantitative data, qualitative feedback, and instructional monitoring systems that track both academic progress and school climate over time.

The evidence includes student achievement data, particularly in mathematics and literacy. ISAAC monitors performance through classroom assessments, common formative assessments, and standardized measures to determine whether increased instructional time and targeted supports strengthen ELA and mathematics instruction improve proficiency and reduce learning gaps.

In addition, ISAAC gathers instructional evidence through classroom observations and walkthroughs. School leaders look for consistent implementation of best practices, such as increased student discourse using Accountable Talk, writing across content areas, and effective use of intervention strategies. These observations help determine whether instructional shifts are being implemented with fidelity. The school also relies on early intervention and support data, especially following the expansion to grades 4 and 5. Evidence of improvement includes earlier identification of student needs, increased participation in targeted interventions, and progress monitoring results that show students closing skill gaps sooner than in previous years.

Finally, ISAAC uses school climate and engagement data, including student and staff surveys, attendance patterns, and behavioral data. Improvements in engagement, reduced behavioral disruptions, and stronger relationships between students and staff provide additional evidence that the school's inclusive and supportive environment is having a positive effect.

Next Generation Accountability, 2024-25 – Interdistrict School for Arts & Communication (Grades: 4-8)
School Category: 2

Indicator	Index/Rate	Target	Points Earned	Max Points	% Points Earned	State % Points Earned
1a. ELA Performance Index - All Students	64.1	75	42.7	50	**85.4**	**86.3**
1b. ELA Performance Index - High Needs Students	60.3	75	40.2	50	**80.4**	**73.2**
1c. Math Performance Index - All Students	58.5	75	39.0	50	**78.0**	**81.5**
1d. Math Performance Index - High Needs Students	54.9	75	36.6	50	**73.2**	**67.5**
1e. Science Performance Index - All Students	58.1	75	38.7	50	**77.4**	**83.5**
1f. Science Performance Index - High Needs Students	53.8	75	35.9	50	**71.8**	**69.5**
2a. ELA Academic Growth - All Students	63.5%	100%	63.5	100	**63.5**	**60.6**
2b. ELA Academic Growth - High Needs Students	62.8%	100%	62.8	100	**62.8**	**55.7**
2c. Math Academic Growth - All Students	69.3%	100%	69.3	100	**69.3**	**62.3**
2d. Math Academic Growth - High Needs Students	70.2%	100%	70.2	100	**70.2**	**55.9**
2e. Progress Toward English Proficiency - Literacy	76.7%	100%	38.3	50	**76.7**	**58.7**
2f. Progress Toward English Proficiency - Oral	57.6%	100%	28.8	50	**57.6**	**55.7**
4a. Chronic Absenteeism - All Students	15.4%	<=5%	29.3	50	**58.6**	**51.3**
4b. Chronic Absenteeism - High Needs Students	19.0%	<=5%	22.0	50	**44.0**	**20.8**
5. Preparation for CCR - Percent Taking Courses	.	75%	.	.	**.**	**100.0**
6. Preparation for CCR - Percent Passing Exams	.	75%	.	.	**.**	**62.9**
7. On track to High School Graduation	97.4%	94%	50.0	50	**100.0**	**91.4**
8. 4-year Graduation: All Students (2024 Cohort)	.	94%	.	.	**.**	**94.6**
9. 6-year Graduation: High Needs Students (2022 Cohort)	.	94%	.	.	**.**	**92.9**
10. Postsecondary Entrance (Graduating Class 2024)	.	75%	.	.	**.**	**89.3**
11. Physical Fitness (estimated participation rate = 99.5%)	58.6%	75%	39.1	50	**78.1**	**65.4**
12. Arts Access	.	60%	.	.	**.**	**91.9**
Accountability Index	.		706.4	1000	**70.6**	**71.8**

Gap Indicators

Indicator	Non-High Needs Rate	High Needs Rate	Size of Gap	State Gap Mean +1 Standard Deviation	Is Gap an Outlier?
ELA Performance Index Gap	75.0	60.3	14.7	16.9	**N**
Math Performance Index Gap	71.9	54.9	17.0	18.4	**N**
Science Performance Index Gap	.	53.8	.	18.2	
Graduation Rate Gap (2022 Cohort)	.	.	.	.	

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

Assessment Participation Rates

Indicator	Participation Rate (%)
ELA - All Students	98.7
ELA - High Needs Students	98.4
Math - All Students	98.7
Math - High Needs Students	98.4
Science - All Students	97.9
Science - High Needs Students	97.5

Minimum participation standard is 95%.

SECTION 1: SCHOOL PERFORMANCE

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

CORE VALUES & BELIEFS ABOUT LEARNING 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
GOAL 1: To prepare all students with the competencies needed to demonstrate success in mathematics, reading, and writing	In the 2025-2026 school year, ISAAC focused on incorporating SBAC-style questions into lessons to increase rigor in SBAC Mathematics and Language Arts to increase exposure and access to higher-level problems.
GOAL 2: To ensure that all graduates are high school ready upon graduation	In the 2025-2026 school year, 100% of 8th graders graduated in June 2025 and had a plan for secondary education.

GOAL 3: To provide a safe, respectful, and nurturing learning environment that supports the personal, academic, and high school goals of every student **GOAL 4:** 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. **GOAL 5:** 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. Additionally, each Advisory teacher had direct communication with every student's family each quarter to discuss academic and social-emotional goals.
GOAL 6: 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 "Effective Feedback". Scheduled trainings and professional development occurred throughout the school year and continued in department and interdisciplinary PLC time in 2025-2026.

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

   As reflected in the Next Generation Accountability Index, ISAAC has demonstrated strengths in areas such as student academic growth, NGSS proficiency, and chronic absenteeism reduction. Despite these successes, ISAAC remains committed to continuous improvement in several achievement areas. Academic achievement in English Language Arts and Mathematics, particularly among high needs students, continues to be a focus. The school is also working to strengthen performance in ELA achievement and further close opportunity and achievement gaps among student populations. Ongoing efforts include refining instructional practices, expanding targeted interventions, increasing student access to rigorous learning experiences, and strengthening data-informed supports to ensure all students achieve at high levels.

SECTION 2: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT	
1. **Financial Documents:** As required by C.G.S. § 10-66cc(b)(2) and 10-66pp, the charter school, and if applicable, the charter school management organization of the state or local charter school, (1) shall submit FY 2024-2025 certified audit statements, including the statement of activities showing all revenues from public and private sources, expenditures, and net operating gain/loss, balance sheet and statement of cash flows; (2) the charter school and if applicable, the charter school management organization of the state or local charter school, shall submit a complete copy of the most recently completed Internal Revenue Service form 990, including all parts and schedules, **other than Schedule B** of such form; (3) provide the FY 2025-2026 budget; and (4) provide a FY 2026-2027 board-approved budget.	
2. **Financial Condition:** Provide the following financial data for FY 2024-2025	
Total margin (net income/total revenue):	0.08
Debt to asset ratio (total liabilities/total assets):	0.35
Debt service coverage ratio (net income + depreciation + interest expense)/ (annual principal + interest, and lease payments):	5.12
Current asset ratio (current assets/current liabilities):	1.73
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	86
Cash flow (change in cash balance):	$30,587

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	☒ Yes ☐ No
Michael Spellman	Director of Safety and Security for Yale New Haven Hospital (L&M/Westerly); Former Selectman for Stonington	Board Vice-Chairperson Committee: Executive	mspellman@isaacschool.org	☒ Yes ☐ No
Barbara Crouch	Assistant Chief Fiscal Administrative Officer, CT DCF	Board Secretary Committee: Executive	bcrouch@isaacschool.org	☒ Yes ☐ No
Leota Muller	Consultant/Former New London Board of Directors	Board Treasurer Committees: Executive & Finance	lmuller@isaacschool.org	☒ Yes ☐ No
Dr. David Brailey	Director of Center for Teaching and Learning, Mitchell College	Curriculum Chair Committee: Curriculum	dbrailey@isaacschool.org	☒ Yes ☐ No
Dr. Kevin Booker Jr.	Professor at Mitchell College/Leadership speaker and trainer	Committee: Governance	kbooker@isaacschool.org	☒ Yes ☐ No
Elizabeth Bumgardner	Director of Early Childhood Center, Windham Public Schools	Committee: Curriculum	ebumgardner@isaacschool.org	☒ Yes ☐ No
Dr. Richard Sanders	Retired USCG Captain and current Chemistry Professor, US Coast Guard Academy	Director	rsanders@isaacschool.org	☒ Yes ☐ No
Lisa Lazarou	Teacher at ISAAC	Teacher Director Committee: Curriculum	llazarou@isaacschool.org	☒ Yes ☐ No
Amanda Grundy	Teacher at ISAAC, Parent	Parent Director Committee: Curriculum	agrundy@isaacschool.org	☒ Yes ☐ No

4. Stewardship, Governance, and Management Best Practices:

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

ISAAC is able to achieve its objectives and results through judicious management of funds and regular financial reviews. Thorough 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 is 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 a best practice that involves all key stakeholders in the decision-making process. To manage budgetary constraints such 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 future increases to per-pupil funding and access to additional grants.

Detail your governance structures, fiscal oversight mechanisms, and management practices that have demonstrably strengthened the school's health and performance outcomes.

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.

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.

As stated in ISAAC's 2029 Strategic Plan: *If we develop our professional talent and create a collective responsibility through the intelligent allocation of our financial and human resources, then we will be able to effectively adjust our curriculum, programming, and instructional pedagogy to ensure high levels of student achievement and school success.*

ISAAC ensures that its annual budget is supportive of the needs of the school through collaborative processes with key stakeholders, as noted above. We have consistently demonstrated fiscal responsibility, with a record of clean audits, healthy cash flow, and strong net asset balances.

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

While we would love to point to a successful partnership, New London School District, our host district, continues to keep ISAAC at arm's length, including by refusing to provide contact information for lottery recruitment as required by law. The City of New London, however, has been warmer toward our school, and we are viewed by the mayor as a valuable addition to the city. Our relationships with other sending districts are generally productive. Most recently, based on input from one of our districts, we were encouraged to improve our application enrollment documents to include residency forms to better conform to district needs.

Focus on high-impact initiatives rather than comprehensive coverage, limiting your response to 500 words while providing specific, evidence-based insights.

ISAAC's Stewardship, Governance and Management Best Practices include:

- Regular formal Board training and periodic updates from legal professionals;
- Open door policy for Board members Inclusion of academic modules in monthly Board meetings which allows ISAAC to benefit from their expertise and insights while also strengthening their understanding of the daily management of the school;
- Monthly review of revenues, expenditures and budget by management, finance committee and Board of Directors;
- Regular review of grant-related expenditures to ensure that all funds are put to full use and as expected;
- Streamlined chart of accounts which allows for targeted discussion of key drivers in financial stability;
- Continued efforts to identify and apply for new grants and potential sources of funds.

SECTION 3: STUDENT POPULATION			
1. **Enrollment and Demographic Data:** Provide 2025-2026 student demographic and enrollment information.			
Grades Served:	4-8	Percentage of American Indian or Alaska Native:	1%
Student Enrollment:	330	Percentage of Asian:	1%
Percentage of students identified as EL/ML	14%	Percentage of Black/African American:	11%
Percentage of students eligible for Free/Reduced-Price Meals:	62%	Percentage of Hispanic/Latino: of any race:	59%
		Percentage of Native Hawaiian or Pacific Islander:	0%
Percentage of students with disabilities:	20%	Percentage of Two or More Races:	12%
		Percentage of White:	16%

2025-2026 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
					26	28	89	92	95					**330**

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 remain 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 are 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, an enhanced special education department, and a state-of-the-art aquarium science program contributed to our increase in applicants. Moving forward, we will continue to request access to student data within school systems so that we can share recruitment material.

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

2026-2027 Waitlist:	2027-2028 Waitlist:
188	

4. Student Population Best Practices: Outline your charter school's most effective strategies for advancing educational equity through targeted recruitment, enrollment, and retention initiatives. Present specific evidence of impact through enrollment demographics, retention statistics that demonstrate measurable progress toward equity goals. Include any notable collaborations with local districts that have enhanced your ability to serve diverse learners effectively. Focus on your most innovative and impactful practices rather than attempting comprehensive coverage, keeping your response focused and within the space provided below.
During the 2025–2026 school year, ISAAC expanded to include grades 4-5 to identify and address learning difficulties earlier. This expansion allowed for timely interventions, stronger foundational skills, and continuity in instruction, particularly in literacy and mathematics. Early data showed 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, "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.

SECTION 4: STUDENT POPULATION

1. **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 disabilities, alongside their non-disabled 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, 2025, 20.6% 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, implementing 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 are tailored to the individual needs of the students, 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 Bilingual 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) 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.

5. Renewal Conditions and Terms: Detail your charter school's advancement toward fulfilling the renewal conditions established during your most recent charter renewal process or addressing specific terms identified by the Connecticut State Department of Education. Present a comprehensive overview of implemented initiatives, strategic actions, and measurable outcomes that demonstrate your institution's meaningful progress toward resolving these identified areas for improvement. Include relevant performance metrics and evidence-based results that substantiate your school's efforts and commitment to addressing each condition. The section below contains a pre-populated chart of your school's specific renewal conditions or terms, which you should reference when documenting both completed work and forthcoming strategic plans designed to satisfy outstanding requirements.		
Standard	Renewal Conditions and Terms:	Progress Update:
Academic Achievement	In 2024, the SBE required **ISAAC** to submit and implement a revised corrective action plan in student academic achievement as a condition of renewal. ISAAC's 2023-24 Next Generation Accountability Index was 72.5, the state's index was 70.8. The school's 2024-25 Next Generation Accountability Index was 70.6, whereas the state index was 71.8. The school should continue efforts to improve student outcomes.	•We are committed to extensive professional development on curriculum development for Mathematics and ELA and summative assessments aligned with the Smarter Balanced test. • We created a schedule of professional development opportunities in the areas of analyzing assessment data, curriculum revisions and instructional strategies. • We continue to revise our curriculum for every 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. • 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. • We committed one block period per week to PLC time and the development of mathematics and ELA curricula, assessment data, and instructional practice. • 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. • We created an additional 6th grade Mathematics course providing all 6th grades students with mathematics every day and will continue these efforts in grade 7

Governance and Management	In 2024, the SBE required ISAAC's Governing Board to engage with an external entity that had expertise and experience in supporting schools with human resources management to: (a) conduct a needs assessment of human resources policies and procedures, (b) to revise and develop improved policies and procedures, and (c) support in the development of a plan for implementing such policies and practices. The assessment should have included, but was not to be limited to, a review of policies and practices related to organizational supervisory charts, employee engagement and retention, and employee relations and conflict resolution. ISAAC was required to implement the plan prior to the start of the 2024-25 school year. Monitoring is still in progress.	• ISAAC has developed a new General Concerns Process and Communication Flow Chart that is publicized on the Staff Page under Forms and Resources • ISAAC revised the following policies to provide multiple avenues and pathways for staff to raise concerns, address issues, and/or file complaints: -General Concerns Process, including a Communication Flow Chart -Non-Discrimination (Personnel) -Prohibition of Sex Discrimination, Including Sex-Based Harassment (Personnel) -Section 504/Title II of the ADA (Personnel) • ISAAC provided additional training to all staff in a supervisory role regarding conflict management, diversity training, and conducting effective workplace investigations
3.5 Chronic Absenteeism	ISAAC's chronic absenteeism rate for the 2023-24 school year was 15.5%, whereas the state rate was 17.7%. The school's rate for the 2024-2025 school year was 15.4%, whereas the state rate was 17.2%. The school should continue efforts to lower the chronic absenteeism rate.	• Provided additional attendance information to families • Met individually with chronically absent students and their families to determine specific needs and areas of support • School provided daily attendance calls/texts and reminders to the families of absent students • Recognized improved attendance for students • Utilize data in weekly attendance meetings to continue to target and take more of a proactive approach to support chronically absent students.

Standard	Renewal Conditions and Terms:	Progress Update:
School Culture and Climate	In 2024, SBE required ISAAC to submit a corrective action plan to minimize behavioral incidents resulting in suspensions and adopt a restorative discipline model for the school. ISAAC's suspension rate for the 2023-24 school year was 14.4%, whereas the state rate was 7.0%. The school's rate for the 2024-25 school year was 6.0%, whereas the state average was 6.8%. The school must continue its efforts to improve student outcomes in culture and climate.	• Consistently review behavioral data from current and previous years to identify trends. • 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. • 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 • We have committed weekly Advisory time to deliver the Advisory SEL Curriculum to all students across all grade levels • We communicate with families regularly regarding our policies and procedures. • We ensure that the school remains safe through the ideals of relationships and accountability for all people who work, learn, and grow at ISAAC. • We have become the first school in Southeastern Connecticut to be designated as a "No Place for Hate" school.
Teacher/Staff Credentials	As of April 2026, the Bureau of Educator Standards and Certification reported no staff identified in the Educator Data System as out of compliance for the 2025-26 school year. There are 0 staff out of compliance.	• Conduct 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. • Provide 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. • Conduct periodic audits to ensure all staff remain in compliance with certification requirements • Create clear policies and consequences for failing to maintain valid certifications, which may include suspension, leave without pay, or dismissal.

APPENDIX B: CHARTER SCHOOL PERFORMANCE FRAMEWORK

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

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

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

APPENDIX C: STATEMENT OF ASSURANCES

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

As the authorized representative of **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: ______________________________

Name of Board Chairperson: RICHARD F. MUCKLE

Date: JUNE 23, 2026

ISAAC SCHOOL: BUDGET 2025-2026 -

Revised and Approved November 2025

QB	ACCT DESCRIPTION	REVISED Nov 2025 25-26 BUDGET	GENERAL ED 25-26 BUDGET	SPECIAL ED Approved @ $53.62/IEP hr 25-26 BUDGET	TITLE 25-26 BUDGET	MISC Grants 25-26 BUDGET	AFT-SCH Grants 25-26 BUDGET	FOOD SVC 25-26 BUDGET
328	# Students Enrolled	(0)	-	-	-	-	-	-
097	STATE FUNDING ($12,986 for 276 + 52)	(4,259,408)	(4,259,408)		-	-	-	
098	SPEC ED: IEP & COUNS INVOICES	(1,486,626)	-	(1,486,626)	-	-	-	
091	FOOD SERVICES	(362,600)	-		-	-		(362,600)
092	GRANTS - STATE/FEDERAL	(718,822)	-		(262,448)	(321,807)	(134,567)	
095	GRANTS - misc (security, equip, etc)	(13,070)	-		-	(13,070)	-	-
094	CONTRIBUTIONS / DONATIONS	(1,000)	(1,000)	-	-	-		-
096	INVESTMENT INCOME	(45,000)	(45,000)			-		
	TOTAL REVENUES	**(6,886,526)**	**(4,305,408)**	**(1,486,626)**	**(262,448)**	**(334,877)**	**(134,567)**	**(362,600)**
611	CERT ADMINISTRATORS	560,284	354,976	130,000	39,039	-	-	36,269
612	CERT TEACHERS & STAFF	2,772,814	1,721,927	886,719	93,285	70,883	-	-
613	NON-CERT SCH STAFF	257,858	118,684	63,216	75,958	-	-	-
6144*	NON-CERT DIRECTORS	478,755	411,725	46,530	-	-	-	20,500
614	NON-CERT STAFF	391,892	283,922	60,384	-	-	-	47,586
616	STIPENDS	211,310	56,400	7,100	24,000	16,300	107,510	-
	SUBTOTAL: SALARIES	*4,672,913*	*2,947,634*	*1,193,949*	*232,282*	*87,183*	*107,510*	*104,355*
6201/2	EMPL TAXES - FICA/MED (7.65%/1.45%)	150,826	118,057	26,562	-	1,028	-	5,179
6205-7	EMPL BENEFITS - INSUR (***9%***)	418,122	233,972	149,244	21,291	7,115	5,000	1,500
62010	EMPL COSTS - UNEMPL (0.6% eff rate)	28,037	21,191	5,970	-	354	-	522
62020	EMPL COSTS - WRKR COMP (0.8% eff rate)	37,383	23,691	11,939	-	709	-	1,044
62035	EMPL BENEFITS - RETIREMENT (403b)	45,724	37,428	8,296	-	-	-	-
62050	EMPL TUITION REIMB (est)	20,375	5,000	10,000	5,375	-	-	-
15.0%	*SUBTOTAL: FRINGE BENEFITS*	*700,467*	*439,339*	*212,011*	*26,666*	*9,206*	*5,000*	*8,245*
	TOTAL EMPLOYEE COSTS (78% of Rev)	**5,373,380**	**3,386,973**	**1,405,960**	**258,948**	**96,389**	**112,510**	**112,600**
63***	PROFESSIONAL/SKILLED SERVICES	44,513	27,797	1,716	-	-	-	15,000
63221	PROF SVC / STAFF DEVEL	7,000	3,500	3,500	-	-	-	-
63235	AUDITORS	20,500	20,500	-	-	-	-	-
63245	LEGAL FEES	88,000	87,000	1,000	-	-	-	-
	SUBTOTAL: PROFESSIONAL SERVICES	*160,013*	*138,797*	*6,216*	-	-	-	*15,000*
646**	UTILITIES	120,500	90,500	30,000	-	-	-	
642/647	MAINTENANCE / FACIL COSTS	77,325	57,575	18,750	-	-	-	1,000
64400	FACILITIES USAGE (Graduation/Events)	2,000	2,000	-	-	-		
64720	RENTAL-EQUIPMENT (Copiers)	25,092	18,842	6,250	-	-	-	
	SUBTOTAL: FACILITIES	*224,917*	*168,917*	*55,000*	-	-	-	*1,000*
6532*	STUDENT FIELD TRIPS (incl Aft-Sch)	3,000	3,000		-	-	-	
65325	PARENTAL ACTIVITIES (21st CCLC)	2,000	-		-	-	2,000	
65900	OTHER PURCHASED SERVICES	11,650	6,150		-	-	5,500	-
65911/2	INSURANCE	76,900	76,900		-	-	-	
65920	TELEPHONE & INTERNET	11,960	11,960		-	-	-	
6593/5/7*	POSTAGE / PRINTING / BANK FEES	9,057	9,057		-	-	-	
	SUBTOTAL: GENERAL OPERATING COSTS	*114,567*	*107,067*	-	-	-	*7,500*	-
66110/3	INSTRUCTIONAL SUPPLIES + MUSICAL INSTR	119,387	36,306	15,700	-	67,381	-	
66120	OFFICE SUPPLIES (incl classroom basics)	15,000	15,000	-	-	-	-	
66130	OTHER SUPPLIES (incl Grad)	15,000	14,000		1,000	-	-	-
66131	AFT-SCH/SUMMER PROGRAM SUPPLIES	14,588	1,146		-	-	13,442	
66140	CUSTODIAL / MAINT SUPPLIES	24,750	24,750		-	-	-	
66330	GAS & MISC FOR VANS	11,700	11,700		-	-	-	
665**	FOOD SERVICE PURCHASES	232,000	-		-	-	-	232,000
	SUBTOTAL: SUPPLIES	*432,425*	*102,902*	*15,700*	*1,000*	*67,381*	*13,442*	*232,000*
675/6	TECHNOLOGY SUPPLIES & SOFTWARE	77,019	71,454	2,650	2,500	-	415	-
67731	FURNITURE & GEN EQUIPMENT	114,294	2,000	500	-	111,794	-	-
67735/9	TECH HARDWARE & CAP EQUIP incl vans	99,577	39,664	600	-	59,313	-	-
67900	CONSTRUCTION (non-ARP)	8,936	8,936		-	-	-	-
67901/2	BLDG IMPROV/CAPITAL REPAIRS	40,000	38,400	-	-	-	-	1,600
	SUBTOTAL: TECHNOLOGY & CAPITAL	*339,826*	*160,454*	*3,750*	*2,500*	*171,107*	*415*	*1,600*
689**	MISC EXPENSE incl food for programming	16,850	16,850		-	-	-	-
68***	DUES & FEES (incl fingerprinting)	14,189	13,089		-	-	700	400
	SUBTOTAL: OTHER EXPENSES	*31,039*	*29,939*	-	-	-	*700*	*400*
68999	CONTINGENCY/UNANTICIPATED EXPENSE	100,000	100,000	-	-	-	-	
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:	**7,033,687**	**4,452,569**	**1,486,626**	**262,448**	**334,877**	**134,567**	**362,600**
	CHANGE IN NET ASSETS (OPERATING)	(147,161)	(147,161)	-	-	-	-	-
98800	PRIOR YEAR CARRYOVER/FUND BALANCE	147,161	147,161	-	-	-	-	-
	CHANGE IN NET ASSETS	**(0)**	**0**	**0**	**0**	**0**	**0**	**0**

ISAAC SCHOOL: BUDGET 2026-2027 -

Approved May 2026

328	# Students Enrolled	*0*	-	-	-	-
			GENERAL ED	*SPECIAL ED*	*TITLE*	*FOOD SVC*
		Approved May 2026		*Approved @ $53.77/IEP hr*		
OBJ	**ACCT DESCRIPTION**	**26-27 Budget**	**26-27 Budget**	**26-27 Budget**	**26-27 Budget**	**26-27 Budget**
097	STATE FUNDING ($12,990 @ 328)	(4,260,720)	(4,260,720)		-	
097	ADDITIONAL FUNDING ($700/pp)	(229,600)	(229,600)			
098	SPEC ED: IEP & COUNS INVOICES	(1,533,730)	-	(1,533,730)	-	
091	FOOD SERVICES	(355,000)	-		-	(355,000)
092	GRANTS - STATE/FEDERAL	(262,532)	-		(262,532)	
094	CONTRIBUTIONS / DONATIONS	(1,000)	(1,000)	-	-	-
096	INVESTMENT INCOME	(55,612)	(55,612)			
	TOTAL REVENUES	**(6,698,194)**	**(4,546,932)**	**(1,533,730)**	**(262,532)**	**(355,000)**
611	CERT ADMINISTRATORS	620,110	475,760	97,078	26,000	21,272
612	CERT TEACHERS & STAFF	2,907,311	1,835,766	975,648	95,897	-
613	NON-CERT SCH STAFF	230,610	92,967	56,403	81,240	-
6144*	NON-CERT DIRECTORS	493,118	412,283	47,926	-	32,909
614	NON-CERT STAFF	395,583	288,147	62,754	-	44,682
616	STIPENDS	157,060	125,960	7,100	24,000	-
	SUBTOTAL: SALARIES	*4,803,792*	*3,230,883*	*1,246,909*	*227,137*	*98,863*
6201/2	EMPL TAXES - FICA/MED (7.65%/1.45%)	148,790	114,347	28,440	-	6,003
6205-7	EMPL BENEFITS - INSUR (***9%***)	433,209	255,545	156,269	20,645	750
62010	EMPL COSTS - UNEMPL (0.6% eff rate)	28,823	20,749	7,481	-	593
62020	EMPL COSTS - WRKR COMP (0.8% eff rate)	38,430	27,664	9,975	-	791
62035	EMPL BENEFITS - RETIREMENT (403b)	39,117	30,717	8,400	-	-
62050	EMPL TUITION REIMB (est)	5,375	-	-	5,375	-
14.4%	*SUBTOTAL: FRINGE BENEFITS*	*693,744*	*449,022*	*210,565*	*26,020*	*8,137*
	TOTAL EMPLOYEE COSTS (82.1% of Rev)	**5,497,536**	**3,679,905**	**1,457,474**	**253,157**	**107,000**
63***	PROFESSIONAL/SKILLED SERVICES	44,224	27,468	1,756	-	15,000
63221	PROF SVC / STAFF DEVEL	6,000	2,500	3,500	-	-
63235	AUDITORS	22,000	22,000	-	-	-
63245	LEGAL FEES	42,500	41,500	1,000	-	-
	SUBTOTAL: PROFESSIONAL SERVICES	*114,724*	*93,468*	*6,256*	-	*15,000*
646**	UTILITIES	124,000	94,000	30,000	-	
642/647	MAINTENANCE / FACIL COSTS	85,027	64,777	18,750	-	1,500
64400	FACILITIES RENTAL (Graduation/Events)	2,000	2,000	-	-	
64720	RENTAL-EQUIPMENT (Copiers)	28,578	22,328	6,250	-	
	SUBTOTAL: FACILITIES	*239,605*	*183,105*	*55,000*	-	*1,500*
6532*	STUDENT FIELD TRIPS (incl Aft-Sch)	5,000	5,000		-	
65325	PARENTAL ACTIVITIES (21st CCLC)	2,000	2,000		-	
65900	OTHER PURCHASED SERVICES	14,350	14,350		-	-
65911/2	INSURANCE	86,494	86,494		-	
65920	TELEPHONE & INTERNET	12,516	12,516		-	
6593/5/7*	POSTAGE / PRINTING / BANK FEES	7,557	7,557		-	
	SUBTOTAL: GENERAL OPERATING COSTS	*127,917*	*127,917*	-	-	-
66110/3	INSTRUCTIONAL SUPPLIES + MUSICAL INSTR	23,012	14,012	9,000	-	
66120	OFFICE SUPPLIES (incl classroom basics)	12,936	12,936	-	-	
66130	OTHER SUPPLIES (incl Grad)	11,763	10,763		1,000	-
66131	AFT-SCH/SUMMER PROGRAM SUPPLIES	15,000	15,000		-	
66140	CUSTODIAL / MAINT SUPPLIES	16,301	16,301		-	
66330	GAS & MISC FOR VANS	11,753	11,753		-	
665**	FOOD SERVICE PURCHASES	231,000	-		-	231,000
	SUBTOTAL: SUPPLIES	*321,765*	*80,765*	*9,000*	*1,000*	*231,000*
675/6	TECHNOLOGY SUPPLIES & SOFTWARE	70,003	58,628	3,000	8,375	-
67731	FURNITURE & GEN EQUIPMENT	5,000	4,000	1,000	-	-
67735/9	TECH HARDWARE & CAP EQUIP incl vans	77,291	75,291	2,000	-	-
67901/2	BLDG IMPROV/CAPITAL REPAIRS	40,000	40,000	-	-	-
	SUBTOTAL: TECHNOLOGY & CAPITAL	*192,294*	*177,919*	*6,000*	*8,375*	-
689**	MISC EXPENSE incl food for programming	16,537	16,537		-	-
68***	DUES & FEES (incl fingerprinting)	14,502	14,002		-	500
	SUBTOTAL: OTHER EXPENSES	*31,039*	*30,539*	-	-	*500*
68999	CONTINGENCY/UNANTICIPATED EXPENSE	125,000	125,000	-	-	
69901	LOAN PRINCIPAL	87,311	87,311	-	-	
69902	LOAN INTEREST	172,242	172,242	-	-	
69903/4	VEHICLE LOAN	7,644	7,644			
	SUBTOTAL: DEBT SERVICE	*267,197*	*267,197*	-	-	-
	TOTAL EXPENDITURES:	**6,917,077**	**4,765,815**	**1,533,730**	**262,532**	**355,000**
	CHANGE IN NET ASSETS (OPERATING)	(218,883)	(218,883)	-	-	-
98800	PRIOR YEAR CARRYOVER/FUND BALANCE	218,883	218,883	-	-	-
	CHANGE IN NET ASSETS	**-**	**0**	**0**	**0**	**0**

INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.

FINANCIAL STATEMENTS AND GOVERNMENT REPORTS

JUNE 30, 2025

DOHERTY BEALS & BANKS, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.

FINANCIAL STATEMENTS AND GOVERNMENT REPORTS

JUNE 30, 2025

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

INDEPENDENT AUDITORS' REPORT

Opinion

We have audited the accompanying financial statements of the Interdistrict School for Arts and Communication, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Interdistrict School for Arts and Communication, Inc. as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 the 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.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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.

Stacey L. Gualtieri, CPA
Audrey A. Leone, CPA

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- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 the 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 2024 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated December 31, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, 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 17, 2025, on our consideration of the 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 the 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 the 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 17, 2025

Interdistrict School for Arts and Communication, Inc.

Statement of Financial Position
June 30, 2025
(With Comparative Totals for 2024)

Assets

	2025	2024
Cash and cash equivalents	$ 1,432,415	$ 1,401,829
Accounts receivable	460,706	373,743
Prepaid expenses	11,090	12,546
Property and equipment, net	9,436,257	7,885,703
Total assets	$ 11,340,468	$ 9,673,821

Liabilities and Net Assets

	2025	2024
Accounts payable	$ 138,892	$ 118,701
Accrued liabilities and deposits	461,258	277,287
Refundable advances	501,908	557,845
Loans payable	2,826,129	1,858,487
Total liabilities	3,928,187	2,812,320
Commitments		
Net assets		
Net assets without donor restrictions	7,412,281	6,861,501
Net assets with donor restrictions	-	-
Total net assets	7,412,281	6,861,501
Total liabilities and net assets	$ 11,340,468	$ 9,673,821

See Notes to Financial Statements.

Interdistrict School for Arts and Communication, Inc.

Statement of Activities and Changes in Net Assets
Year Ended June 30, 2025
(With Comparative Totals For 2024)

	2025			2024
	Net assets without donor restrictions	Net assets with donor restrictions	Total	Total
Public support and revenues				
Federal and state grants - education	$ 5,681,277	$ -	$ 5,681,277	$ 4,587,880
Special education	1,199,672	-	1,199,672	908,813
Contributions	887	-	887	38,774
Student activities	15,907	-	15,907	19,446
Interest and investment income	60,657	-	60,657	14,578
Miscellaneous	3,543	-	3,543	2,396
Net assets released from restrictions				
Restrictions satisfied by purpose	-	-	-	-
Total public support and revenues	6,961,943	-	6,961,943	5,571,887
Expenses				
Program expenses	5,649,447	-	5,649,447	4,914,153
General and administrative expenses	724,463	-	724,463	641,872
Fundraising	37,253	-	37,253	-
Total expenses	6,411,163	-	6,411,163	5,556,025
Changes in net assets	550,780	-	550,780	15,862
Net assets, beginning	6,861,501	-	6,861,501	6,845,639
Net assets, end	7,412,281	$ -	$ 7,412,281	$ 6,861,501

See Notes to Financial Statements.

Interdistrict School for Arts and Communication, Inc.

Statement of Functional Expenses
Year ended June 30, 2025
(With Comparative Totals For 2024)

	Education	General and administrative	Fundraising	2025 Total	2024 Total
Salaries	$ 3,764,419	$ 460,863	$ -	$ 4,225,282	$ 3,712,110
Fringe benefits and payroll taxes	562,338	62,467	-	624,805	576,109
Other purchased services	127,532	152,183	-	279,715	119,211
Occupancy	166,295	10,615	-	176,910	181,211
Insurance	62,221	3,972	-	66,193	59,291
Supplies/materials	366,292	11,727	-	378,019	352,008
Marketing/recruitment	-	-	37,253	37,253	-
Technology	74,034	-	-	74,034	59,410
Office expense	32,615	2,082	-	34,697	34,308
Depreciation and amortization	308,741	19,707	-	328,448	322,030
Other	13,274	847	-	14,121	12,888
Student activities	28,262	-	-	28,262	20,839
Interest expense	143,424	-	-	143,424	106,610
Total expenses	$ 5,649,447	$ 724,463	$ 37,253	$ 6,411,163	$ 5,556,025

Interdistrict School for Arts and Communication, Inc.

Statement of Cash Flows
Year Ended June 30, 2025
(With Comparative Totals For 2024)

	2025	2024
Cash flows from operating activities		
Change in net assets	$ 550,780	$ 15,862
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation	322,030	322,030
Bad debt expense	-	-
Changes in operating assets and liabilities		
Accounts receivable	(86,963)	(11,087)
Grants receivable	-	-
Prepaid expenses	1,456	(2,656)
Accounts payable	20,191	(274,197)
Accrued liabilities and deposits	183,971	31,656
Refundable advances	(55,937)	(4,133)
Net cash provided by operating activities	935,528	77,475
Cash flows from investing activities		
Purchase of property and equipment	(1,872,584)	(590,667)
Cash flows from financing activities		
Proceeds from (payments on) mortgage payable	-	-
Payments on loan payable	967,642	262,724
Net cash (used in) provided by financing activities	967,642	262,724
Net increase in cash	30,586	(250,468)
Cash, beginning	1,401,829	1,652,297
Cash, end	$ 1,432,415	$ 1,401,829
Supplemental disclosure of cash flow information		
Interest paid	$ 143,424	$ 106,610
Non-cash transactions - financing fees paid from loan proceeds	$ -	

See Notes to Financial Statements.

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, adding grade 4 in August 2024 and grade 5 in August 2025. 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 $1,074,973 at June 30, 2025 and $1,264,579 cash equivalents at June 30, 2024. Additionally, there were no restricted cash balances at June 30, 2025 or 2024.

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, 2025 and 2024. 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, 2025 and 2024, 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, 2025 or 2024. The School's federal and state income tax returns prior to fiscal year 2021 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, 2025 or 2024.

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, 2025 and 2024.

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 $651,747 and $764,859 at June 30, 2025 and 2024, respectively.

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, 2024, 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 December 17, 2025, 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, 2025 and 2024, the School has $1,893,121 and $1,775,572 respectively, of financial assets available to meet annual operating needs for the 2025 and 2024 fiscal years as follows:

	2025	2024
Cash	$ 1,432,415	$ 1,401,829
Accounts receivable	460,706	373,743
Grants receivable	-	-
Total financial assets	$ 1,893,121	$ 1,775,572
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	$ 1,893,121	$ 1,775,572

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.

3. CONCENTRATIONS

Approximately 82% of the School's revenue for the years ended June 30, 2025 and 2024, 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, 2025 and 2024:

A State Enrollment-Based Foundation Grant in the amount of $4,383,336 and $3,482,646 for 2025 and 2024, 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 $489,908 and $537,412 at June 30, 2025 and 2024, respectively. The State allows for a carryover of up to 10% of the total state enrollment-based foundation grant to the following year. As of June 30, 2025 and 2024, respectively, the School has a carryover of $147,161 and $156,767 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 $342,747 and $380,645 at June 30, 2025 and 2024, respectively. The budgets for the years ended June 30, 2026 and 2025, 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, 2025 and 2024, was $48,721 and $68,693, 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.

6. PROPERTY AND EQUIPMENT

The following is a summary of property and equipment:

	2025	2024
Land	$ 80,000	$ 80,000
Building	10,107,865	10,046,677
Construction in progress	1,485,639	11,913
Furniture and equipment	1,097,657	753,569
Less accumulated depreciation	3,334,904	3,006,456
Net property and equipment	$ 9,436,257	$ 7,885,703

Depreciation expense was $328,448 and $322,030 for the years ended June 30, 2025 and 2024, respectively.

7. LOAN PAYABLE

Loans payable consist of a mortgage loan ("1st 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; an elementary expansion construction loan ("3rd mortgage") of up to $1,238,030, which was entered into on October 25,2024; and a vehicle loan with an original balance of $34,369 dated January 20, 2023.

All three mortgages are secured by the School's property. The 1st 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 2nd 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 2nd 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 3rd mortgage bears interest at 6.5% per annum. During the construction period, only interest is due and payable, based on the cumulative borrowings then due. The 3rd mortgage converts to a conventional loan as of June 1, 2026. Thereafter, monthly installments of $8,740 are payable through November 1, 2029, at which time the loan provides for an interest rate adjustment and recalculation of the monthly payment. This adjustment and recalculation will occur again every five years thereafter. The new monthly payment then applies through the loan's maturity date of May 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.

8. LOAN PAYABLE (Continued)

The future scheduled maturities of long-term debt for the five years subsequent to June 30, 2025 and thereafter are approximately as follows:

2026	$ 63,200
2027	94,400
2028	101,831
2029	98,300
2030	104,400
Thereafter	2,363,998
	$ 2,826,129

9. NET ASSETS WITH DONOR RESTRICTIONS

As of June 30, 2025 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 for the years ended June 30, 2025 and 2024, respectively. Future minimum lease payments are $7,092 over the next three years, including $7,092 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, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended June 30, 2025, and the related notes to the financial statements, and have issued our report thereon dated December 17, 2025.

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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Stacey L. Gualtieri, CPA
Audrey A. Leone, CPA

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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 the 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.

Doherty, Beals & Banks, P.C.

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

December 17, 2025

INDEPENDENT AUDITORS' 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 the 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 the Interdistrict School for Arts and Communication, Inc.'s major federal programs for the year ended June 30, 2025. The Interdistrict School for Arts and Communication, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of federal findings and questioned costs.

In our opinion, the 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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 *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 Auditors' Responsibilities for the Audit of Compliance section of the report.

We are required to be independent of the Interdistrict School for Arts and Communication, Inc. and to meet our 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the 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, statues, regulations, rules, and provisions of contracts or grant agreements applicable to the Interdistrict School for Arts and Communication, Inc.'s federal programs.

Stacey L. Gualtieri, CPA
Audrey A. Leone, CPA

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Auditors' 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 the 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 generally accepted auditing standard, *Government Auditing Standards*, and the Uniform Guidance will always detect 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 judgment made by a reasonable user of the report on compliance about the 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance we:

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

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the 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 the 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 the 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 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 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 the Interdistrict School for Arts and Communication, Inc. as of and for the year ended June 30, 2025, and have issued our report thereon dated December 17, 2025, 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

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

December 17, 2025

INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Passthrough Entity Identifying Number	Assistance Living Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through State of Connecticut Department of Education: Child Nutrition Cluster			
School Breakfast Program	12060-20508-82079-2025	10.553	$ 93,675
National School Lunch Program	12060-20560-82079-2025	10.555	$ 213,867
TOTAL U.S. DEPARTMENT OF AGRICULTURE			$ 307,542
U.S. DEPARTMENT OF EDUCATION			
Passed Through State of Connecticut Department of Education			
Title I Grants to Local Educ Agencies	12060-20679-82070-2024	84.010	$ 1,000
Title I Grants to Local Educ Agencies	12060-20679-82070-2025	84.010	$ 160,932
			$ 161,932
Supportive Effective Instruction State Grants	12060-20858-84131-2025	84.367	$ 16,703
Student Support and Academic Enrichment	12060-22854-82079-2024	84.424	$ 35
Student Support and Academic Enrichment	12060-22854-82079-2025	84.424	$ 11,774
			$ 11,809
CT Stronger Connections (Student Support and Academic Enrichment)	12060-23275-82153-2024	84.424F	$ 9,046
21st Century Community Learning Ctrs	12060-20863-84131-2024	84.287C	$ 34,813
21st Century Community Learning Ctrs	12060-20863-84131-2025	84.287C	$ 115,433
			$ 150,246
Passed through LEARN			
English Language Acquisition State Grants	12060-20868-82075-2025	84.365	$ 5,563
Passed through Northeast Charter School			
Expanding Opportunities Through Quality Control Schools Program	FAIN S282A220007	84.282A	$ 491,643
TOTAL U.S. DEPARTMENT OF EDUCATION			$ 846,942

INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Passthrough Entity Identifying Number	Assistance Living Number	Federal Expenditures
U.S. DEPARTMENT OF TREASURY			
Passed Through State of Connecticut Department of Education			
ARPA – School Mental Health (Coronavirus State and Local Fiscal Recovery Funds)	12060-28095-84144-2023	21.027	$ 110,337
TOTAL U.S. DEPARTMENT OF TREASURY			$ 110,337
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 1,264,821

1. ACCOUNTING BASIS

BASIC FINANCIAL STATEMENTS

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 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

The 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

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

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' 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 auditors' 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	ALN Number	Expenditures
Twenty-First Century Community Learning Centers	84.287	$150,246
Coronavirus State and Local Fiscal Recovery Funds	21.027	$110,337

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 the 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 the Interdistrict School for Arts and Communication, Inc.'s major state programs for the year ended June 30, 2025. The 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, the 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, 2025.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 the 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 the 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 the Interdistrict School for Arts and Communication, Inc.'s state programs.

Stacey L. Gualtieri, CPA
Audrey A. Leone, CPA

187 Williams St. | New London, CT 06320 | (v) 860.443.2033 | (f) 860.444.7086 | dbbcpa.com
60 Willow St. Unit 102A | Mystic, CT 06355 | (v) 860.572.7373

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the 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 generally accepted auditing standard, *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 the 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 the 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 the 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 the 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 the Interdistrict School for Arts and Communication, Inc. as of and for the year ended June 30, 2025, and have issued our report thereon dated December 17, 2025, 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

DOHERTY, BEALS & BANKS P.C.

New London, CT 06320
December 17, 2025

INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2025

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Passed Through To Subrecipients*	Expenditures
STATE DEPARTMENT OF EDUCATION			
State Charter Schools	**11000-SDE64000-16119**		$ 3,999,508
State Charter Schools (ED Reform)	**11000-SDE64000-12653**		$ 345,930
			$ 4,345,438
State School Breakfast	**11000-SDE64000-17046**		$ 2,789
Bilingual Education	**11000-SDE64000-17042**		$ 4,748
Child Nutrition State Matching Grant	**11000-SDE64000-16211**		$ 2,210
Health Food Initiative	**11000-SDE64000-16212**		$ 4,224
Talent Development	**11000-SDE64000-12552**		$ 1,841
			4,361,250
STATE DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION			
PEGPETIA Grant Program	**12060-DEP44620-35363**		20,433
TOTAL STATE FINANCIAL ASSISTANCE			$ 4,381,683

See notes to schedule.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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, 2025. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. Because the schedule presents only a selected portion of the operations of the Interdistrict School for Arts and Communication, Inc., it is not intended and does not present the financial position, changes in net assets, or cash flows of the Interdistrict School for Arts and Communication, Inc.

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 nonprofit organizations.

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

INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' opinion issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes __X__ no
- Significant deficiency(ies) identified? _____ yes __X__ none reported

Noncompliance material to financial statements noted? _____ yes __X__ no

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? _____ yes __X__ no
- Significant deficiency(ies) identified? _____ yes __X__ none reported

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

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? _____ yes __X__ no

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

State Grantor and Program	State Core-CT Number	Expenditures
State Department of Education	11000-SDE64000-16119	$ 3,999,508
State Department of Education	11000-SDE64000-12653	$ 315,930

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

II. FINANCIAL STATEMENT FINDINGS

- We issued reports, dated December 17, 2025, 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.

2024 TAX RETURN

Client Copy

Client: 9056

Prepared for:
Interdistrict School for Arts and Communication, Inc.
190 Governor Winthrop Blvd.
New London, CT 06320
(860)447-1003

Prepared by:
Audrey A. Leone, CPA
Doherty, Beals & Banks, P.C.
187 Williams St.
New London, CT 06320
(860) 443-2033

Date: February 21, 2026

Comments:

Route to: ____________ ____________ ____________ ____________

Doherty, Beals & Banks, P.C.
187 Williams St.
New London, CT 06320

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

2024 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

DOHERTY, BEALS & BANKS, P.C.
187 WILLIAMS ST.
NEW LONDON, CT 06320
(860) 443-2033

February 21, 2026

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

Dear Erica:

Your 2024 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. **No tax is payable with the filing of this return.**

Please be sure to call us if you have any questions.

Sincerely,

Audrey A. Leone, CPA

Form **8868**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.

Go to *www.irs.gov/Form8868* for the latest information.

OMB No. 1545-0047

Electronic filing *(e-file).* You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I — Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.
Interdistrict School for Arts and Communication, Inc.

Taxpayer identification number (TIN)
06-1473576

Number, street, and room or suite number. If a P.O. box, see instructions.
190 Governor Winthrop Blvd.

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
New London, CT 06320

Enter the Return Code for the return that this application is for (file a separate application for each return) . . . 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (section 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name ______

Plan Number ______

Plan Year Ending (MM/DD/YYYY)

Part II — Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of Erica Robb 190 Governor Winthrop Blvd New London CT 06320

Telephone No. (860) 447-1003 Fax No. ______

- If the organization does not have an office or place of business in the United States, check this box . . . ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) ______.

If this is for the whole group, check this box . . . ☐

If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for . . . ☐

1 I request an automatic 6-month extension of time until 5/15, 20 26, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:

☐ calendar year 20 ____ or

☒ tax year beginning 7/01, 20 24, and ending 6/30, 20 25.

2 If the tax year entered in line 1 is for less than 12 months, check reason:

☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions . . .	3a	$ 0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit . . .	3b	$ 0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions . . .	3c	$ 0.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 7/01 **, 2024, and ending** 6/30 **, 20** 2025

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

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

D Employer identification number: 06-1473576

E Telephone number: (860) 447-1003

G Gross receipts $ 6,961,943.

F Name and address of principal officer: Dr. Nicholas Spera
Same As C Above

H(a) Is this a group return for subordinates? [ ] Yes [X] No
H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions.

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: www.isaacschool.org

H(c) Group exemption number

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other

L Year of formation: 1997 **M** State of legal domicile: CT

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: See Schedule O

2 Check this box [ ] 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 2024 (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.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	38,774.	887.
	9	Program service revenue (Part VIII, line 2g)	5,518,535.	6,900,399.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	14,578.	60,657.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,571,887.	6,961,943.
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)	4,288,219.	4,850,087.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) 37,253.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,267,806.	1,561,076.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,556,025.	6,411,163.
	19	Revenue less expenses. Subtract line 18 from line 12	15,862.	550,780.
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	9,673,821.	11,340,468.
	21	Total liabilities (Part X, line 26)	2,812,320.	3,928,187.
	22	Net assets or fund balances. Subtract line 21 from line 20	6,861,501.	7,412,281.

Part II Signature Block

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

Sign Here

Signature of officer — Date

Dr. Nicholas Spera Executive Dir.
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
Audrey A. Leone, CPA		2/21/26		P00062993

Firm's name: Doherty, Beals & Banks, P.C.
Firm's address: 187 Williams St.
New London, CT 06320
Firm's EIN: 06-0872192
Phone no. (860) 443-2033

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

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

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 [X] No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . [ ] Yes [X] No

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

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

4a (Code:) (Expenses $ 5,649,447. including grants of $) (Revenue $ 6,900,399.)

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 5,649,447.

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	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *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*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		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*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		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*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		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*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	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	1a	9		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 74			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country. See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		17		

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

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

[X] 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): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	**(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
(1) Dr. Nicholas Spera Executive Dir.	40 0			X				236,541.	0.	23,830.
(2) William Linski 190 Governor Winthrop Blvd.	40 0						X	147,499.	0.	4,397.
(3) Tanya Collins Interim Principal	40 0					X		137,231.	0.	4,090.
(4) Amy Geary Dir of Stu Support	40 0					X		121,111.	0.	3,600.
(5) Erica Robb Finance Dir	40 0			X				93,380.	0.	17,415.
(6) Shannon Lougee Director	40 0	X						93,553.	0.	0.
(7) Amanda Grundy Director	40 0	X						49,092.	0.	27,189.
(8) Barbara Crouch Secretary	1 0	X		X				0.	0.	0.
(9) Elizabeth Bumgardner Director	1 0	X						0.	0.	0.
(10) David Brailey Director	1 0	X						0.	0.	0.
(11) Leota Muller Treasurer	1 0	X		X				0.	0.	0.
(12) Dr. Richard Sanders Director	1 0	X						0.	0.	0.
(13) Kevin Booker Jr. Director	1 0	X						0.	0.	0.
(14) Bill Buscetto 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: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(15) Michael Spellman Vice Chairman	1 0	X		X				0.	0.	0.
(16) Richard Muckle Chairman	5 0	X		X				0.	0.	0.
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								878,407.	0.	80,521.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								878,407.	0.	80,521.

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
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3	X	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		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	309,508.
Mercedes-Benz of New London 488 Colman St. New London, CT 06320	Automotive Dealership	180,189.

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
Contributions, Gifts, Grants, and Other Similar Amounts	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	887.				
	g	Noncash contributions included in lines 1a-1f	1g					
	h	**Total.** Add lines 1a-1f			887.			
Program Service Revenue				Business Code				
	2a	Federal, State and Local		611710	5,681,277.	5,681,277.		
	b	Special Education Tuition		611710	1,199,672.	1,199,672.		
	c	School/Student Activities		611710	15,907.	15,907.		
	d	Misc		611710	3,543.	3,543.		
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a-2f			6,900,399.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			60,657.			60,657.
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6a	Gross rents	6a	(i) Real: / (ii) Personal:				
	b	Less: rental expenses	6b	(i) Real: / (ii) Personal:				
	c	Rental income or (loss)	6c	(i) Real: / (ii) Personal:				
	d	Net rental income or (loss)						
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities: / (ii) Other:				
	b	Less: cost or other basis and sales expenses	7b	(i) Securities: / (ii) Other:				
	c	Gain or (loss)	7c	(i) Securities: / (ii) Other:				
	d	Net gain or (loss)						
	8a	Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	8a					
	b	Less: direct expenses	8b					
	c	Net income or (loss) from fundraising events						
	9a	Gross income from gaming activities. See Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	c	Net income or (loss) from gaming activities						
	10a	Gross sales of inventory, less returns and allowances	10a					
	b	Less: cost of goods sold	10b					
	c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue				Business Code				
	11a							
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a-11d						
	12	**Total revenue.** See instructions			6,961,943.	6,900,399.	0.	60,657.

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	406,575.	158,406.	248,169.	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	3,818,707.	3,606,013.	212,694.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	457,172.	412,994.	44,178.	
10 Payroll taxes	167,633.	149,344.	18,289.	
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.)	279,715.	127,532.	152,183.	
12 Advertising and promotion	37,253.			37,253.
13 Office expenses	34,697.	32,615.	2,082.	
14 Information technology	74,034.	74,034.		
15 Royalties				
16 Occupancy	176,910.	166,295.	10,615.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	143,424.	143,424.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	328,448.	308,741.	19,707.	
23 Insurance	66,193.	62,221.	3,972.	
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 Supplies & materials	378,019.	366,292.	11,727.	
b STUDENT ACTIVITIES	28,262.	28,262.		
c OTHER	14,121.	13,274.	847.	
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	6,411,163.	5,649,447.	724,463.	37,253.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing		1,401,829.	1	1,432,415.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		373,743.	4	460,706.
	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		12,546.	9	11,090.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 12,771,161.			
	b	Less: accumulated depreciation	10b 3,334,904.	7,885,703.	10c	9,436,257.
	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	**Total assets.** Add lines 1 through 15 (must equal line 33)		9,673,821.	16	11,340,468.
Liabilities	17	Accounts payable and accrued expenses		395,988.	17	600,150.
	18	Grants payable			18	
	19	Deferred revenue		557,845.	19	501,908.
	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		1,858,487.	23	2,826,129.
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		2,812,320.	26	3,928,187.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.**	X			
	27	Net assets without donor restrictions		6,861,501.	27	7,412,281.
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.	☐			
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		6,861,501.	32	7,412,281.
	33	Total liabilities and net assets/fund balances		9,673,821.	33	11,340,468.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,961,943.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,411,163.
3	Revenue less expenses. Subtract line 2 from line 1	3	550,780.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,861,501.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	7,412,281.

Part XII Financial Statements and Reporting

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

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

OMB No. 1545-0047

2024

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 [X] 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? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) . . . 12

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) . . . 14 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 . . . 15 %

16a **33-1/3% support test–2024.** 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–2023.** 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–2024.** 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–2023.** 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33-1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions).***

a ☐ 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).*

		Yes	No
2 Activities Test. ***Answer lines 2a and 2b below.***			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? ***If "Yes," explain in Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3 Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

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

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

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

Section B — Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors *(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 **Minimum Asset Amount** (add line 7 to line 6)	8		

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

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

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

Section D — Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required — *provide details in* ***Part VI***)	5	
6 Other distributions (describe in ***Part VI***). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	8	
9 Distributable amount for 2024 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-2024**	**(iii) Distributable Amount for 2024**
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required — *explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: **$**			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, 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 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

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

Employer identification number
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).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

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:

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		80,000.		80,000.
b Buildings		5,603,556.	2,356,733.	3,246,823.
c Leasehold improvements		5,864,106.	471,168.	5,392,938.
d Equipment		768,909.	351,461.	417,448.
e Other		454,590.	155,542.	299,048.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				9,436,257.

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)		
Total. *(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)		
Total. *(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)	
Total. *(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)	
Total. *(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 X

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	6,961,943.
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	6,961,943.
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	6,961,943.

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	6,411,163.
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	6,411,163.
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	6,411,163.

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, 2025. The School's federal and state income tax returns prior to fiscal year 2021 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

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, 2025.

As of June 30, 2025 there are no uncertain tax positions.

SCHEDULE E (Form 990) (Rev. December 2024)
Department of the Treasury Internal Revenue Service

Schools

Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

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?	1	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?	2	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	3	X	
	ISAAC has a handbook stating its nondiscriminatory policy and states its nondiscriminatory policy on all advertising and recruitment materials.			
4	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b		X
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X	
	If you answered "No" to any of the above, please explain. If you need more space, use Part II.			
	The school is a public school and does not offer scholarships.			
5	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	5a		X
b	Admissions policies?	5b		X
c	Employment of faculty or administrative staff?	5c		X
d	Scholarships or other financial assistance?	5d		X
e	Educational policies?	5e		X
f	Use of facilities?	5f		X
g	Athletic programs?	5g		X
h	Other extracurricular activities?	5h		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?	6a	X	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		X
	If you answered "Yes" on either line 6a or line 6b, explain in 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 in Part II.	7	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.

SCHEDULE J **(Form 990)**
(Rev. December 2024)
Department of the Treasury Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

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

			Yes	No
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. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ 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	1b		
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?	2		
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. ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

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				
Dr. Nicholas Spera	(i)	209,018.	0.	27,523.	23,830.	0.	260,371.	0.
1 Executive Dir.	(ii)	0.	0.	0.	0.	0.	0.	0.
William Linski	(i)	147,499.	0.	0.	4,397.	0.	151,896.	0.
2 190 Governor Winthrop Blvd.	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
3	(ii)							
	(i)							
4	(ii)							
	(i)							
5	(ii)							
	(i)							
6	(ii)							
	(i)							
7	(ii)							
	(i)							
8	(ii)							
	(i)							
9	(ii)							
	(i)							
10	(ii)							
	(i)							
11	(ii)							
	(i)							
12	(ii)							
	(i)							
13	(ii)							
	(i)							
14	(ii)							
	(i)							
15	(ii)							
	(i)							
16	(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.

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

Open to Public Inspection

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

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

Interdistrict School for Arts and Communication (ISAAC) is an independent charter school that was founded in 1997. During the 2024-2025 school year, ISAAC expanded to include grade 4, in addition to serving grades 6-8, to identify and address student 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.

Form 990, Part III, Line 1 - Organization Mission

Interdistrict School for Arts and Communication (ISAAC) is an independent charter school that was founded in 1997. During the 2024-2025 school year, ISAAC expanded to include grade 4, in addition to serving grades 6-8, to identify and address student 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

SCHEDULE O (Form 990) (Rev. December 2024) Department of the Treasury Internal Revenue Service

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OMB No. 1545-0047

Open to Public Inspection

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

Form 990, Part III, Line 1 - Organization Mission

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.

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. 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

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Interdistrict School for Arts and Communication, Inc.	06-1473576

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

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 CABE with direct link from ISAAC's website

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.