

## APPENDIX A: 2020-21 CHARTER SCHOOL ANNUAL REPORT

PART 1: SCHOOL INFORMATION AND EXECUTIVE SUMMARY	
Name of Charter School:	Year School Opened:
Interdistrict School for Arts and Communication (ISAAC)	1997
Street Address:	City/Zip Code:
190 Governor Winthrop Blvd.	New London, CT 06320
School Director:	School Director Contact Information:
Dr. Nicholas J. Spera	<a href="mailto:nspera@isaacschool.org">nspera@isaacschool.org</a> /860-447-1003
Grades Authorized to Serve in 2020-2021:	Charter Term:
6-8	2020-2024 (1-year COVID-19 Extension)
<p><b>1. School Performance Best Practices:</b> In 250 words or less, describe the practice or practices in use at the school that have resulted in strong student outcomes and a positive school climate during the 2020-2021 school year. Explain the rationale for establishing the practice(s) and the issue(s) it was intended to address. Describe impact of the practice(s) on the school outcomes referencing evidence of effectiveness (i.e. quantitative, qualitative data). Provide evidence of collaboration with local school districts in this area, as appropriate.</p> <p>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, positive, respectful, and inclusive culture that ensures equity and honors diversity in identity and thought. 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 Garde Arts Center, United States Coast Guard Academy, Mitchell College, Project Oceanology, Mystic Aquarium, to name a few.</p> <p>ISAAC engaged in a dynamic, collaborative, and inclusive process informed by current research and best practices to identify and commit to its core values and beliefs about learning, and vision of the graduate. The ISAAC core values, beliefs about learning, and the vision of the graduate states that, upon eighth grade graduation, all students will possess a variety of academic, civic, and social competencies that will translate toward success at the high school level. These transferable skills and competencies are paramount to achieve the ultimate goal of ensuring all students will be prepared for secondary education at any comprehensive, magnet, private, or technical high school they attend following graduation. To ensure student academic, social, and civic success, ISAAC has identified action steps for a variety of strategic actions that will be supported by teachers’ student learning objectives (SLOs) which are aligned to SBAC-styled summative assessments. ISAAC has created a school development improvement plan for all areas of improvement related to academic and social-emotional goals, along with a professional development plan.</p>	

## PART 2: SCHOOL PERFORMANCE

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

### Core Values, Beliefs about Learning & Vision of the Graduate:

ISAAC is a safe, nurturing, and diverse middle school in which arts and communication act as the heartbeat. Our professional learning community, comprised of passionate educators, are committed to the delivery of a rigorous curriculum that promotes effort through a growth mindset. We believe that all students can succeed with hard work and grit. Our stakeholders support the development of each student's journey in becoming lifelong learners by developing the academic, civic, and social skills needed to be difference makers as active citizens in our communities. Learning at ISAAC prepares our students to become empathetic and courageous leaders through authentic tasks and experiences that promote creativity, critical thinking, and excellence.

#### Vision of the Graduate

The ISAAC Vision of the Graduate is that all graduates are proficient in the following competencies:

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

Goal Statement:	Evidence of Progress Toward Target Goals:
<b>GOAL 1:</b> To prepare all students with the competencies needed to demonstrate success in mathematics, reading, and writing	All students will increase their SBAC scores on the SBAC Mathematics and Language Arts sections maintain level 4 or will move up one level based upon October 2021 data and previous SBAC data
<b>GOAL 2:</b> To ensure that all graduates are high school ready upon graduation	100% of ISAAC will graduate in June 2022 and have a plan for secondary education.
<b>GOAL 3:</b> To provide a safe, respectful, and nurturing learning environment that supports the personal, academic, and high school goals of every student	Maintain each of the identified areas in the Parent Survey above 85% satisfactory
<b>GOAL 4:</b> To ensure that the school and its parents have a collective understanding of a student's success through a system of periodic and reactive communication.	Maintain each of the identified areas in the Student Survey above 85% satisfactory
<b>GOAL 5:</b> To establish clear school-wide expectations, classroom to classroom, that are known, understood, and respected by students, teachers, and families	ISAAC will have an end of year suspension rate below 10%
<b>GOAL 6:</b> To collaborate within ISAAC and outside of ISAAC with available resources that enhance the rigor and relevance of our instruction through professional learning communities.	Scheduled trainings and professional development with inside and outside sources throughout the school year along with continued department and interdisciplinary PLC time before, during and after-school.
<b>GOAL 7:</b> To support and grow our certified staff in all domains as prescribed through the evaluation process through effective feedback, accountability, and supervision.	Complete the Evaluation Process with fidelity according to the ISAAC Educator Development and Performance Plan for all certified staff

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

**2. Student Achievement:** Data summarizing school performance and academic achievement from the last three years is provided below. Please review data evidencing student growth and progress toward closing achievement gaps.

Performance Metric		2017-2018	2018-2019	2019-2020
1.1. Academic Achievement				
a. ELA Performance Index – All Students		56.4	57.3	N/A*
b. ELA Performance Index – High Needs Students		52.7	54.6	N/A*
c. Math Performance Index – All Students		45.2	46.8	N/A*
d. Math Performance Index – High Needs Students		41.6	44.5	N/A*
e. Science Performance Index – All Students		N/A	52.2	N/A*
f. Science Performance Index – High Needs Students		N/A	49.2	N/A*
1.2. Academic Growth				
a. ELA Academic Growth – All Students		42.9%	50.4%	N/A*
b. ELA Academic Growth – High Needs Students		41.2%	50.6%	N/A*
c. Math Academic Growth – All Students		38.5%	43.6%	N/A*
d. Math Academic Growth – High Needs Students		35.6%	47.2%	N/A*
e. Progress Toward English Language Proficiency – Literacy		N/A	58.0%	68.4%
f. Progress Toward English Language Proficiency - Oral		N/A	67.5%	57.7%
1.3. Participation Rates (a. All Students, b. High Needs)		N/A	N/A	N/A
1.4. Chronic Absenteeism	a. All Students	18.7%	10.2%	9.6%
	b. High Needs	21.1%	13.5%	11.8%
1.5. Preparation for College and Career Readiness - % Taking Courses		N/A	N/A	N/A
1.6. Preparation for College and Career Readiness - % Passing Exams		N/A	N/A	N/A
1.7. On-track to High School Graduation		96.2%	93.2%	93.5%
1.8. 4-year Graduation—All Students 2018   2019   2020 Cohort		N/A	N/A	N/A
1.9. 6-year Graduation—High Needs Students 2016   2017   2018 Cohort		N/A	N/A	N/A
1.10. Postsecondary Entrance Graduating Class 2018		N/A	N/A	N/A
1.11. Physical Fitness (estimated participation rate = 94.5%)		38.4%	30.1%	N/A*
1.12. Arts Access		N/A	N/A	N/A
Charter School Accountability Index:		50.6	60.0	N/A*
School Category:		3	3	N/A*

\* NOTE: Due to widespread school closures related to the novel Coronavirus disease (COVID-19), Connecticut's request for a waiver of statewide assessment, accountability and reporting requirements in the Elementary and Secondary Education Act (ESEA) for the 2019-2020 school year was approved. Therefore, no table is shown here. For additional information, please view Connecticut's waiver response at: <https://portal.ct.gov/-/media/SDE/Student-Assessment/Main-Assessment/CT-Covid19-WaiverResponse.pdf>

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

ISAAC has strong student support structures including a co-teaching model where subject area teachers in mathematics and language arts collaborate with special education teachers to instruct students with special needs along with non-special education peers. Structured opportunities exist for special education students where they focus on specific IEP goals and objectives as well as support with the core curriculum in resource styled classes 75 min every other day. As per the October 1, 2021, numbers, 18.6% of our students have IEP plans. ISAAC has created a Director of Student Supports position to oversee and support the 504 and special education programs including the new systems and emphasis on ensuring that all recommendations from the recent charter renewal visit and candidate self-assessment application to NEASC are met. Our Principal/Director of Special Education, who was previously a Special Education Coordinator, will continue to oversee and supervise the special education staff while mentoring and supervising the Director of Student Supports. These two professionals will ensure that ISAAC is following all special education laws and ensuring that IEPs will be about the individual student needs in the least restrictive environment. The team has worked closely with local LEA's on ensuring that services are appropriate for all students requiring specialized services and IEP's are in compliance. Periodic Professional Development is provided to all staff regarding legal obligations and the importance of the IEP.

In 2020, ISAAC became a Bilingual Program due the number of students who speak one specific language, Spanish. As per the guidelines of the Bilingual Program, ISAAC now has two TESOL teachers who oversee the program along with the two bilingual support assistants. The teachers as well as the assistants provide an array of supports to the ELL population of students. They will provide push-in supports in core classes as well as direct language instruction in our Language Academy classes. The Bilingual Program is focused on improving the speaking and literacy skills for all ELL students specifically focusing on speaking, listening, reading, and writing skills to support general education curriculum as well as implementing a specific curriculum designed to build upon those skills. The ELL students fully engage in all general education classes except when they are receiving direct instruction in their Language Academy classes. Our goal is to ensure that our ELL Program provides our students with the necessary opportunities to grow as learners at ISAAC and beyond.

ISAAC will continue to follow the ISAAC Educator Development and Performance Plan that was updated and submitted to the state department of education. The model of the plan was based on the design and adoption of evaluation plans from local school districts and follows the Shoreline Leadership Rubric for administrators. This document included the evaluation plan for all certified staff and administrators employed at ISAAC. Moreover, all required policies and procedures have been updated as per the recommendations of our board attorney from Shipman and Goodwin and from the Connecticut Association of Boards of Educations (CABE).

### PART 3: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT

**1. Financial Documents:** As required by C.G.S. § 10-66cc(b)(2) and 10-66pp, the charter school and if applicable, the charter school management organization of the state or local charter school, (1) shall submit FY 2019-20 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 2020-2021 budget. (4) Provide a FY 2021-2022 board-approved budget.

**2. Financial Condition:** Provide the following financial data for FY 2020-2021

Total margin (net income/total revenue):	<b>0.01</b>
Debt to asset ratio (total liabilities/total assets):	<b>0.20</b>
Debt service coverage ratio (net income + depreciation + interest expense)/ (principal + interest payments):	<b>4.88</b>
Current asset ratio (current assets/current liabilities):	<b>4.08</b>
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	<b>108.12</b>
Cash flow (change in cash balance):	<b>388,682</b>

**3. Governing Board:** Consistent with C.G.S. § 10-66bb(d)(3)(A), provide the following information for all governing board members. The governing board should include teachers and parents and 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 superintendents designee.

Name:	Occupation:	Board Role/Term:	Mailing/Email:	Background Check:
Barbara Crouch	Senior Director of Marketing and Development, TVCCA	Board Secretary Committee: Executive 2nd term, 2nd year	bcrouch @isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Melanie Paterson	Teacher at ISAAC	Teacher Director Committee: Curriculum 1-Year Position	mpaterson @isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Michael Spellman	Retired Chief of Police for the City of Groton	Board Vice-Chairperson Committee: Executive 1st term, 2nd year	mspellman @isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
David Brailey	Director of Center for Teaching and Learning, Mitchell College	Curriculum Chair Committee: Curriculum 2nd term, 1st year	dbrailey @isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Karen Rollins	Elementary School Teacher, Groton Public Schools	Committee: Curriculum 2nd term, 2nd year	krollins @isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Kevin Booker Jr.	Independent Contractor/ Public Speaker	Committee: Governance 2nd term, 1st year	kbooker @isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Elizabeth Bumgardner	Director of Elementary Education, Windham Public Schools	Committee: Curriculum 1st term, 2nd year	ebumgardner @isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Leota Muller	Consultant for CVS/New London BOD	Board Treasurer Committees: Executive & Finance 2nd term, 2nd year	lmuller @isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Richard Muckle	Retired, Electric Boat	Board Chairperson Committee: Finance, Executive 2nd term, 1st year	rmuckle @isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Dr. Lawrence Fenn	Superintendent for Franklin Schools	Committee: TBD 1st term, 1st year	lfenn @isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Christina Schiano	Teacher at ISAAC	Parent Director. Committee: Curriculum 1-Year Position	cschiano @isaacschool.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

<b>4. Renewal Terms and Other Issues:</b> Provide a progress update on terms established in the charter school's most recent renewal; summarize actions taken and progress data to substantiate efforts to address such terms. Provide an update on how the charter school is addressing or plans to address the issues noted. The chart below is pre-populated to include terms documented in the school's last renewal resolution or issues identified by the CSDE.		
Standard/Indicator:	Term or Condition:	Progress Update:
1.1 Academic Achievement	<p>In August 2020, ISAAC's corrective action plan to improve student academic achievement was approved by the CSDE.</p> <p>The school should continue efforts to improve outcomes in literacy and math post the COVID-19 pandemic.</p>	<ul style="list-style-type: none"> <li>• We have committed to extensive professional development on curriculum development for Math and ELA and summative assessments aligned to the Smarter Balanced test.</li> <li>• We created a schedule of professional development opportunities in the areas of analyzing assessment data, curriculum revisions and instructional strategies.</li> <li>• We continue to revise our curriculum for every mathematics and ELA course in a common format that includes: essential questions, enduring understandings with unit goals, standards according to the subject area, content overview, Vision of the Graduate expectations, daily learning objectives, instructional strategies, assessments, unit task, and materials.</li> <li>• We created SBAC style summative assessments through the use of Edulastic and restructured the use of IABs within the mathematics and ELA curricula.</li> <li>• We committed one block period per week to PLC time and the development of mathematics and ELA curricula, assessment data, and instructional practice.</li> <li>• We created rigorous, authentic unit tasks that will be assessed with schoolwide analytic rubrics that allow students to utilize the skills and knowledge gained in the classroom and beyond.</li> <li>• We created SRBI Mathematics and SRBI ELA courses for all 6<sup>th</sup> and 7<sup>th</sup> graders that supports the curricula for each grade level and reduces the gaps that exists from the AIMS Web data.</li> </ul>
2.2 Financial Reporting and Compliance	<p>School indicated APPM revisions were Board-approved (e.g., purchasing and contracting procedures, bidding requirements for purchases, handling of cash receipts, bank deposits, budgeting, financial reporting, debit card usage, travel reimbursements) &amp; Board Policies and Procedures Manual was revised in consultation with legal counsel (e.g., the roles, duties, policies and procedures of the Board and each of its sub-</p>	<p>The ISAAC Accounting Policies and Procedures Manual (APPM) was completed, presented, and approved by the Board of Directors, and successfully submitted to the state a year ago. We collaborated with State Department of Education and another charter school, Booker T. Washington, to use their APPM as a template for the revised APPM. We were able to achieve our goal to complete the APPM for board approval prior to the submission of the final copy to the State Department of Education's Office of Internal Audit.</p> <p>The ISAAC Board of Directors have updated the Board Policy and Procedures Manual have submitted a completed copy to the State Department of Education's Office of Internal Audit. In addition, our governance committee has been revising, creating, and updating our board policies as recommended by the law offices of Shipman and Goodwin and CABE. In the summer of 2021, the school created and revised several policies and procedures in</p>

	committees), submitted to CSDE's Office of Internal Audit.	collaboration with Shipman and Goodwin and the SDE Turnaround Office in response to the recommendations and mandates delivered from the Commissioner of Education.
2.4 Governance and Management	School is building systems so that Board and subcommittee minutes will be posted in accordance with statute.	The ISAAC Board of Directors are building systems so that minutes for all Board of Director meetings that include subcommittees minutes will be posted on our new website as per CGS Section 10-66kk.
3.5 School Culture and Climate	<p>In August 2020, ISAAC's corrective action plan to adopt a restorative discipline model to minimize behavioral incidents resulting in suspensions was approved by the CSDE.</p> <p>The school's suspension rate for the 2019-20 school year was 11.1%, whereas the state average was 4.9%. The school's rate in 2018-19 was 14.4%, an increase from the 2019-20 year is noted.</p> <p>The school should continue its efforts to lower the suspension rate post COVID.</p>	<p>ISAAC submitted a Corrective Action Plan to the CSDE to address the targeted focus area of the suspension rate. The SMART goal to address this area included improving and establishing an SRBI Team, the SRBI process, clear student behavioral expectations, and aligning our advisory curriculum and instruction with Social Emotional Learning components and the best practices associated with the ISAAC Core Values and Beliefs about Learning. In doing so, ISAAC's suspension rates would decrease from 14.4% in 2018-2019 to 6.4% in 2022-2023. For the 2021-22 school year, ISAAC hopes to achieve a 10% or lower suspension rate.</p> <p>The progress we have made to address our targeted area of suspension rate include the following:</p> <ul style="list-style-type: none"> <li>• We have an SRBI Team and created a meeting schedule of key stakeholders in the school.</li> <li>• We have reviewed and disaggregated behavioral data from current and previous years to identify trends.</li> <li>• We have researched, identified, and implemented Tier II and III interventions for behaviors.</li> <li>• We have established a block of time in the master schedule dedicated to the delivery of the Advisory Curriculum that is aligned with CASEL SEL framework.</li> <li>• We have revised our student/parent handbook with clear expectations for student behaviors according to the school's Core Values and Beliefs about Learning statement and the results of the NEASC survey.</li> <li>• We have committed two 40-minute Advisory periods per week to deliver the Advisory SEL Curriculum to all students across all grade levels</li> <li>• We communicate with families regularly regarding our policies and procedures.</li> <li>• We ensure that the school remains safe through the ideals of relationships and accountability for all people who work, learn, and grow at ISAAC.</li> </ul>

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

As a small independent middle school with 276 students, ISAAC continues the tradition of over 20 years to welcome and engage families and community members which is critical for success. These meaningful relationships are important and aligns with the school's core values, beliefs about learning, and vision of the graduate. ISAAC's strength has been the engagement of the professional and committed Board of Directors. ISAAC's Board has been intimately involved in the process of improving the school academically, emotionally, and physically. The 2020-2023 three-year Strategic Plan was constructed by members of the Board of Directors in collaboration with the Executive Director. In addition, in response to the needed improvements academically at ISAAC, the school community is committed to living the core values, beliefs about learning, and the vision of the graduate that was written by members from the board of directors, parents, community, students, and teachers. ISAAC received candidacy status for the New England Association of Schools and Colleges. ISAAC is currently in the self-study stage towards full accreditation in October 2024. Moreover, the Board of Directors restructured the organizational chart that included a restructure of leadership and support staff as well as the expansion of the arts for the school. Through the funds of the ESSER II and ESSER ARP Grant, the school has created three additional positions to support the teaching and learning of our current population of students; a Bilingual Teacher, Core Instructional Coach, and Mathematics Interventionist Teacher have been added to the staff. On September 22, 2021, the ISAAC Board of Directors officially met the requirements of the four major areas of the corrective action plan that included: Special Education Billing Methodology, Proper Disposal of Computers and other IT Equipment, Board Governance Training and Oversight, and Policies and Procedures. The ISAAC Board of Directors will continue to collaborate with the SDE Turnaround Office through evidence of best practices as they continue to meet compliance in these four areas and beyond.

ISAAC maintains a transparent budget process with its annual Budget Workshop that is open to the public. The workshop includes detailed information presented by the Executive Director for the reasoning behind the numbers. In preparation for this workshop, ISAAC has developed a budget process that includes a formalized process for faculty members to submit proposals for equipment and supplies to the building principal for discussion prior to the finalized budget process in early spring for the next school year. This process aligns with NEASC best practice and involves the key stakeholders in the process. Over the past year, ISAAC's grant activity has increased with pandemic related funds through the ESSER II and ESSER ARP Grants. These grants will support the academic, social-emotional, and health and safety of our stakeholders. ISAAC remains conservative with the budget as we hope for increased per pupil funding or additional seats to accommodate student needs and rising costs in supplies, insurance, and personnel.

## PART 4: STUDENT POPULATION

**1. Enrollment and Demographic Data:** Provide 2020-2021 student demographic and enrollment information.

<b>Grades Served:</b>	6, 7, 8	<b>American Indian/Alaska Native:</b>	1
<b>Student Enrollment:</b>	279	<b>Asian:</b>	5
		<b>Black:</b>	49
<b>% of Free/Reduced-Price Lunch:</b>	71%	<b>Caucasian:</b>	43
<b>% of Special Education Students:</b>	19%	<b>Hispanic:</b>	181

### 2020-2021 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
							93	93	93					279

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

ISAAC's 2020-2023 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 will be purposeful and strong. ISAAC seeks to develop trust within our community as a premier choice middle school for all students seeking a unique educational opportunity. The ISAAC brand relates to the exceptional opportunities found in our small and diverse school that is focused on the arts and communication. The strategy for this marketing will be grounded in our online presence through the newly developed website and social media. Our public relations will be enhanced by promoting the distinct opportunities that exist for students while promoting the successes of our students through the different modes of media within southeastern Connecticut. Furthermore, the strongest mode of marketing comes from word-of-mouth. Parents, students, and community leaders who have positive experiences with ISAAC provide the most fruitful marketing for schools.

Our specific action steps to achieve our goals of attracting, enrolling, and retaining a diverse representation of the student population include meeting with leaders from elementary schools as well as local high schools and higher education institutions to gain insight and ideas for providing expert instruction and high school preparation for our students. We will partner with leaders in the fields of arts and communications to enhance the curriculum and experiences for teachers and students to enhance community relations. We will provide students with a rigorous and culturally relevant curriculum that was rewritten this summer in all subject areas. We will also provide added support for our students through the creation of an Advisory and an SRBI team that provides personal connections with our diverse ISAAC student body.

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

2020-2021 Waitlist:	2021-2022 Waitlist:
152	125

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

ISAAC always makes a concerted effort to involve all stakeholders in the majority of our processes. A committee of administrators, staff, board members, and parents developed a strategic plan that includes specific goals to increase student improvement. The ISAAC Strategic Plan embeds the Core Values, Beliefs about Learning, and the Vision of the Graduate within the goals. Students, parents, staff, and the board of directors are regularly engaged in the academic progress of each student and as a whole school including but not limited to: sharing evidence of academic progress, discussion of instructional/assessment practices, and examination of services to support the social-emotional needs of the students. Moreover, the board including each sub-committee has completed training focusing on Board Roles and Responsibilities with Shipman and Goodwin. In addition, the Executive Director collaborates with area superintendents and community leaders to discuss educational and board related topics that are impacting their district and other school districts throughout the state and nation.

All ISAAC curriculum is located on our website which allows for full transparency to our parents, board members, and members of the community. This 24/7 access provides an equitable opportunity for all stakeholders to access the written curriculum throughout the school year. The curriculum is revised through the PLC process that is collaboration with subject area teachers, the Core Instructional Coach, and administrative team. After each unit is completed, the PLC will examine the written curriculum with the assessment data from the same unit to ensure that the best quality of instruction is being implemented to students. This process is completed throughout the school year through a systematic schedule that is disseminated each quarter.

ISAAC encourages parents to become involved through the ISAAC PTO which provides opportunities for communication with the school, fund raising opportunities and school-wide development events that draws individuals from multiple surrounding towns. Parents are invited to monthly Zoom meetings to discuss current events happening within the walls of ISAAC. Furthermore, ISAAC created a separate PTO for our Spanish speaking families in an effort to provide equity in the engagement of all families within the ISAAC school community. The TESOL teachers are hosting an in-person training for Spanish speaking parents to cover a variety of topics that may be helpful to bridge the communication gap such as: How to use PowerSchool to check grades, reviewing grades with your child, and support services that are available to families.

A weekly principal's newsletter, Marty's Hot News, is emailed home to all families. The newsletter highlights important events at ISAAC, such as introduction of new staff, spotlight of the student of the month, and all additional happenings at ISAAC. ISAAC has been in partnership with the Garde Arts Theater as we are utilizing classroom space from the Theater and cultivating relationships within the community.

## APPENDIX B: 2021-2023 TWO YEAR PRELIMINARY ENROLLMENT REQUEST

**Directions:** On an annual basis, charter schools must submit an enrollment request for the following school year. Consistent with C.G.S. § 10-66bb(c), the State Board of Education considers enrollment requests in the context of each school's charter and record of student achievement.

C.G.S. § 10-66bb(c)(2) places an enrollment cap on the number of students that a state charter school may enroll. However, charter schools with a demonstrated record of achievement may seek a waiver. If the school submitted 2021-2022 and enrollment request 2022-2023 requires an enrollment waiver, please specify that below.

1. Complete the table below providing the school's enrollment and growth history. Submit an enrollment request and growth projections for the upcoming school year.															
School Year:	Actual Enrollment:														
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2020-2021								94	93	94					281
School Year:	2021-2023 Two Year Enrollment Requests:														
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2021-2022								92	92	92					276
2022-2023								95	95	95					285
2. Based on the requests entered above, is the school seeking a waiver to the enrollment cap described in C.G.S. § 10-66bb(c)(2), no state charter school shall enroll more than two hundred fifty students, or in the case of a kindergarten to grade eight, inclusive, school, more than three hundred students, or twenty-five per cent of the enrollment of the school district in which the state charter school is to be located, whichever is less.														<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
3. Provide a rationale for the enrollment request(s), by school year, including a synopsis of all relevant assumptions.															
N/A															
4. Summarize the school's plans to successfully expand and accommodate the needs of the students served (e.g., programming, staffing, facilities, and class size).															
N/A															

## APPENDIX C: CHARTER SCHOOL PERFORMANCE FRAMEWORK

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

### Performance Standards:

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

### Performance Standards:

### Performance Indicators:

1. School Performance	<ol style="list-style-type: none"> <li>1.1. Academic Achievement <ol style="list-style-type: none"> <li>a. ELA Performance Index – All Students</li> <li>b. ELA Performance Index – High Needs Students</li> <li>c. Math Performance Index – All Students</li> <li>d. Math Performance Index – High Needs Students</li> <li>e. Science Performance Index – All Students</li> <li>f. Science Performance Index – High Needs Students</li> </ol> </li> <li>1.2. Academic Growth <ol style="list-style-type: none"> <li>a. ELA Academic Growth – All Students</li> <li>b. ELA Academic Growth – High Needs Students</li> <li>c. Math Academic Growth – All Students</li> <li>d. Math Academic Growth – High Needs Students</li> <li>e. Progress toward English Language Proficiency – Literacy</li> <li>f. Progress toward English Language Proficiency - Oral</li> </ol> </li> <li>1.3. Participation Rates (a. All Students, b. High Needs)</li> <li>1.4. Chronic Absenteeism (a. All Students, b. High Needs)</li> <li>1.5. Preparation for Postsecondary and Career Readiness - % Taking Courses</li> <li>1.6. Preparation for Postsecondary and Career Readiness - % Passing Exams</li> <li>1.7. On-track to High School Graduation</li> <li>1.8. 4-year Adjusted Cohort Graduation</li> <li>1.9. 6-year Adjusted Cohort Graduation</li> <li>1.10. Postsecondary Entrance Rate (All Students)</li> <li>1.11. Physical Fitness</li> <li>1.12. Arts Access</li> </ol>
2. Stewardship, Governance, and Management	<ol style="list-style-type: none"> <li>2.1. Financial Management</li> <li>2.2. Financial Reporting</li> <li>2.3. Financial Viability</li> <li>2.4. Governance and Management</li> <li>2.5. Facility</li> </ol>
3. Student Population	<ol style="list-style-type: none"> <li>3.1. Recruitment and Enrollment Process</li> <li>3.2. Waitlist and Enrollment Data</li> <li>3.3. Demographic Representation</li> <li>3.4. Family and Community Support</li> <li>3.5. School Culture and Climate</li> </ol>
4. Legal Compliance	<ol style="list-style-type: none"> <li>4.1. Open Meetings and Information Management</li> <li>4.2. Students with Disabilities</li> <li>4.3. English Learners</li> <li>4.4. Rights of Students</li> <li>4.5. Teacher/Staff Credentials</li> <li>4.6. Employee Rights</li> </ol>

## APPENDIX D: STATEMENT OF ASSURANCES

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

As the authorized representative of **Interdistrict School for Arts and Communication**, to the best of my knowledge, I affirm that:

1. Pursuant to C.G.S.A. § 10-66rr, all board members and staff have satisfactorily completed background checks, including a state and national criminal record check and a record check of the Department of Children and Families child abuse and neglect registry.
2. Pursuant to C.G.S.A. § 10-66rr, if applicable, all charter school management organization (CMO) governing board members and staff members, who performs a service involving direct student contact have satisfactorily completed background checks, as described in (1).
3. All contractors doing business with the school, who performs a service involving direct student contact have satisfactorily completed background checks, as described in (1).
4. Records of any and all background checks described above, are on file at **Interdistrict School for Arts and Communication** and available for random audit by the Connecticut State Department of Education (CSDE).
5. Pursuant to C.G.S.A. § 10-66oo, **Interdistrict School for Arts and Communication** Governing Board has adopted written anti-nepotism and conflict of interest policies consistent with state law and best practices in nonprofit corporate governance, and pursuant to 10-66bb(d), that no member or employee of the Governing Board has a personal or financial interest in any asset, real or personal, of the charter school.
6. Pursuant to C.G.S.A. § 10-66oo, each member of a governing council of a state or local charter school shall complete training related to charter school governing council responsibilities and best practices at least once during the term of the charter, and that no board member of **Interdistrict School for Arts and Communication** serves on the board of another charter school or CMO.
7. All public funds received by **Interdistrict School for Arts and Communication** have been, or are being, expended prudently and in a manner required by law.
8. All Governing Board meetings are open and accessible to the public, and that **Interdistrict School for Arts and Communication** has posted, and continues to post, on any Internet website that the Governing Board operates, the schedule, agenda, and minutes of each Governing Board meeting, including any meeting of a subcommittee of the Governing Board.
9. **Interdistrict School for Arts and Communication** does not discriminate in any employment practice, education program, or educational activity on the basis of race, color, religious creed, sex, age, national origin, ancestry, marital status, sexual orientation, gender identity or expression, disability, or any other basis prohibited by Connecticut state and/or federal nondiscrimination laws.
10. **Interdistrict School for Arts and Communication** does not operate any school location outside the scope of its approved charter or subsequent State Board of Education approval.

By signing this Statement of Assurances on behalf of the Governing Board of **Interdistrict School for Arts and Communication**, I acknowledge that I understand the terms contained herein and affirm the validity of each statement to the best of my knowledge. I further understand that **Interdistrict School for Arts and Communication** may be subject to random audit by the CSDE to verify these statements.



Signature:

Richard F. Muckle

Name of Board Chairperson:

October 20, 2021

Date:

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

**FINANCIAL STATEMENTS**

**JUNE 30, 2020**

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

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

**FINANCIAL STATEMENTS**

**JUNE 30, 2020**

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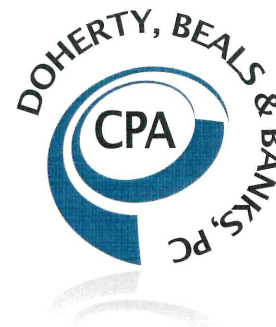
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## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Interdistrict School for Arts and Communication, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Interdistrict School for Arts and Communication, Inc. as of June 30, 2020, 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.

## Other Matters

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2020, on our consideration of Interdistrict School for Arts and Communication, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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.

The financial statements of Interdistrict School for Arts and Communication, Inc., as of June 30, 2019, were audited by other auditors whose report dated December 5, 2019, expressed an unmodified opinion on those financial statements.

*Doherty, Beals + Banks, P.C.*  
DOHERTY, BEALS & BANKS, P.C.  
New London, Connecticut

December 14, 2020

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**WITH COMPARATIVE TOTALS FOR 2019**

**ASSETS**

	<u>2020</u>	<u>2019</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 886,322	\$ 1,270,767
Accounts receivable (net of allowance of \$0 and \$1,188)	208,929	82,460
Grants receivable	111,788	17,462
Prepaid expenses	<u>44,944</u>	<u>29,703</u>
Total current assets	1,251,983	1,400,392
Property and equipment, net	<u>5,144,854</u>	<u>5,247,646</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 6,396,837</u></u>	<u><u>\$ 6,648,038</u></u>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 68,243	\$ 118,165
Accrued liabilities and deposits	190,946	179,458
Refundable advances - operations	52,593	365,703
Loan payable, current portion	<u>34,330</u>	<u>32,700</u>
<b>TOTAL LIABILITIES</b>	<u>346,112</u>	<u>696,026</u>
<b>LONG-TERM LIABILITIES</b>		
Loan payable, net of current portion	464,842	498,224
Refundable advances - capital reserve	<u>144,914</u>	<u>188,733</u>
<b>TOTAL LONG-TERM LIABILITIES</b>	<u>609,756</u>	<u>686,957</u>
<b>TOTAL LIABILITIES</b>	<u>955,868</u>	<u>1,382,983</u>
Commitments		
<b>NET ASSETS</b>		
Net assets without donor restrictions	5,426,109	5,248,602
Net assets with donor restrictions	<u>14,859</u>	<u>16,453</u>
<b>TOTAL NET ASSETS</b>	<u>5,440,968</u>	<u>5,265,055</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 6,396,837</u></u>	<u><u>\$ 6,648,038</u></u>

See notes to financial statements.

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**WITH COMPARATIVE TOTALS FOR 2019**

	2020			2019
	Net assets without donor restrictions	Net assets with donor restrictions	Total	Total
<b>PUBLIC SUPPORT AND REVENUE</b>				
Federal and state grants - education	\$ 3,672,174	\$ -	\$ 3,672,174	\$ 3,325,456
Federal and state grants - nutrition	108,220	-	108,220	136,079
Special education	705,262	-	705,262	519,548
Contributions	18,589	-	18,589	51,844
Student activities	16,539	-	16,539	23,928
Interest and dividends	7,397	-	7,397	8,411
Miscellaneous	19,402	-	19,402	30,985
Net assets released from restrictions				
Restrictions satisfied by purpose	1,594	(1,594)	-	-
<b>TOTAL PUBLIC SUPPORT AND REVENUES</b>	<b>4,549,175</b>	<b>(1,594)</b>	<b>4,547,581</b>	<b>4,096,251</b>
<b>EXPENSES</b>				
General Education	3,639,954	-	3,639,954	3,394,686
Special education	501,062	-	501,062	453,426
Student activities	8,654	-	8,654	24,606
Interest expense	24,603	-	24,603	28,771
Depreciation and amortization	197,395	-	197,395	209,471
<b>TOTAL EXPENSES</b>	<b>4,371,668</b>	<b>-</b>	<b>4,371,668</b>	<b>4,110,960</b>
<b>CHANGES IN NET ASSETS</b>	<b>177,507</b>	<b>(1,594)</b>	<b>175,913</b>	<b>(14,709)</b>
<b>NET ASSETS - BEGINNING</b>	<b>5,248,602</b>	<b>16,453</b>	<b>5,265,055</b>	<b>5,279,764</b>
<b>NET ASSETS - ENDING</b>	<b>\$ 5,426,109</b>	<b>\$ 14,859</b>	<b>\$ 5,440,968</b>	<b>\$ 5,265,055</b>

See notes to financial statements.

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**WITH COMPARATIVE TOTALS FOR 2019**

FUNCTIONAL EXPENSES	Regular Education	Special Education	Total Program Services	General and administrative	Fundraising	2,020	2,019
Salaries	\$ 2,066,369	\$ 385,112	\$ 2,451,481	\$ 309,410	\$ 22,226	\$ 2,783,117	\$ 2,416,742
Fringe benefits and payroll taxes	346,266	102,919	449,185	56,693	4,072	509,950	477,550
Other purchased services	233,568	4,800	238,368	30,085		268,453	335,120
Occupancy	129,840	-	129,840	16,388	1,177	147,405	200,992
Insurance	42,218	-	42,218	5,329	383	47,930	27,740
Supplies/materials	242,096	8,231	250,327	31,595	2,270	284,192	257,133
Marketing/recruitment	-	-	-	18,251	-	18,251	17,477
Technology	40,039	-	40,039	5,053	363	45,455	42,270
Office expense	31,214	-	31,214	3,940	283	35,437	38,791
Depreciation and amortization	173,874	-	173,874	21,945	1,576	197,395	209,471
Other	728	-	728	92	7	827	34,297
Student activities	8,654	-	8,654	-	-	8,654	24,606
Interest expense	21,672	-	21,672	2,735	196	24,603	28,771
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 3,336,537</b>	<b>\$ 501,062</b>	<b>\$ 3,837,599</b>	<b>\$ 501,516</b>	<b>\$ 32,553</b>	<b>\$ 4,371,668</b>	<b>\$ 4,110,960</b>

The organization maintains multiple allocation schedules based on a number of formulas including square footage, percentage of revenue, and estimates of time and effort. In most cases, expenses are allocated directly.

See notes to financial statements.

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED June 30, 2020**  
**WITH COMPARATIVE TOTALS FOR 2019**

	<u>2020</u>	<u>2019</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Changes in net assets	\$ 175,913	\$ (14,709)
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities		
Depreciation	197,395	209,471
Bad debt expense	15	1,406
Changes in operating assets and liabilities		
Accounts receivable	(126,484)	14,587
Grants receivable	(94,326)	(13,949)
Prepaid expenses	(15,241)	2,658
Accounts payable	(49,922)	47,833
Accrued liabilities and deposits	11,488	45,470
Refundable advances - operations	(313,110)	54,507
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<u>(214,271)</u>	<u>347,274</u>
Cash flows from investing activities		
Purchase of property and equipment	(94,603)	(71,163)
Cash flows from financing activities		
Refundable advances - capital reserve	(43,819)	(63,713)
Payments on loan payable	(31,752)	(30,979)
<b>NET CASH (USED IN) PROVIDED BY FINANCING ACTIVITIES</b>	<u>(75,571)</u>	<u>(94,692)</u>
<b>NET INCREASE IN CASH</b>	(384,446)	181,419
<b>CASH AND CASH EQUIVALENTS - BEGINNING</b>	<u>1,270,767</u>	<u>1,089,348</u>
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<u><u>\$ 886,322</u></u>	<u><u>\$ 1,270,767</u></u>
Supplemental disclosure of cash flow information		
Interest paid	<u><u>\$ 24,196</u></u>	<u><u>\$ 28,771</u></u>

See notes to financial statements.

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of operations**

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

The School features an academically rigorous curriculum whose various disciplines are integrated through the arts - both visual and performing - and through modern communication skills. 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, arts and communication experts, financial experts, community leaders, teachers, 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 no cash equivalents at June 30, 2020. Additionally, there was no restricted cash balances at June 30, 2020.

**Grants and other receivables**

Grants receivable represent amounts owed to the School based on exchange transactions. The remaining receivables include billings to local school districts for special education services. The School has determined that no allowance for uncollectible accounts for receivables is necessary as of June 30, 2020. 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.

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

---

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

**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.

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, 2020 or 2019. The School's federal and state income tax returns prior to fiscal year 2016 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, 2020 or 2019.

**Property and equipment**

The School follows the practice of capitalizing expenditures for equipment in excess of \$1,000 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	5 - 10 years

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

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

**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 year ended June 30, 2020.

**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 in one financial institution. 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 \$786,701 at June 30, 2020.

**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, 2019, 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 14, 2020, the date the financial statements were available to be issued.

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

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**2. NEWLY ADOPTED ACCOUNTING STANDARDS**

In November 2016, the Financial Accounting Standards Board issued Accounting Standards Update 2016-18, *Statement of Cash Flows (Topic 230) - Restricted Cash* ("ASU 2016-18") to address diversity in practice with respect to the cash flows presentation of changes in amounts described as restricted cash and cash equivalents. ASU 2016-18 requires a reporting entity to include amounts described as either restricted cash or restricted cash and cash equivalents (collectively referred to as "restricted cash" herein) when reconciling beginning and ending balances in its consolidated statement of cash flows. The update also amends Topic 230 to require disclosures about the nature of restricted cash and provide a reconciliation of cash, cash equivalents and restricted cash between the consolidated statement of financial position and the consolidated statement of cash flows. ASU 2016-18 was adopted retrospectively during the year ended June 30, 2020. The School had no restricted cash as of June 30, 2019 consequently the balance remains unchanged.

In May 2014, the Financial Accounting Standards Board issued Accounting Standards Update 2014-09, *Revenue from Contracts with Customers (Topic 606)* ("ASU 2014-09"). Effective January 2019, the Organization adopted ASU 2014-09 on a retrospective basis. The modifications under ASU 2014-09 were applied to all of the Organization's contracts with customers. No practical expedients were applied. The majority of the School's revenue is derived from grants, contracts to provide services to third party recipients and contributions. Therefore, adoption of ASU 2014-09 had no impact on the recognition of revenue of School during the period presented or on the opening balance of School's net assets as of July 1, 2019.

**3. LIQUIDITY**

The School regularly monitors liquidity required to meet its annual operating needs and other contractual commitments. As of June 30, 2020, the School has \$981,385 of financial assets available to meet annual operating needs for the 2021 fiscal year as follows:

Cash	\$ 886,322
Accounts receivable	208,929
Grants receivable	<u>111,788</u>
Total financial assets	1,207,038
Less	
Refundable advances – operations	(52,593)
Refundable advances – capital reserve	(144,914)
Net assets with donor restrictions	<u>(14,859)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 994,672</u>

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

**4. CONCENTRATIONS**

Approximately 81% of the School's revenue for the years ended June 30, 2020 and 2019 was funded by the federal and state Departments of Education. This funding is subject to specific requirements.

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

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**5. GRANTS**

The following grants were awarded for use during the years ended June 30, 2020 and 2019:

1. A State Enrollment-Based Foundation Grant in the amount of \$3,459,319 and \$3,155,212 for 2020 and 2019, respectively, for the purposes of financing public education.
2. 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 related to unexpended Per Pupil Funding. The State allows for a carryover to the following year of 10% of the total grant. The State allows a 5% reserve of funds for capital purchase, equipment purchase or other approved projects. The School has a cumulative total of \$144,914 at June 30, 2020; which is reflected as the long-term portion of refundable advances as the budget for the year ended June 30, 2020 does not anticipate the use of these funds.

**6. PENSION PLAN**

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 School is not required to and does not contribute to the TRB Plan.

**7. PROPERTY AND EQUIPMENT**

The following is a summary of property and equipment:

	2020	2019
Land	\$ 80,000	\$ 80,000
Building	6,815,467	6,786,584
Construction in progress	65,720	-
Furniture and equipment	216,375	367,703
	7,177,562	7,234,287
Less accumulated depreciation	2,032,708	1,986,641
Net property and equipment	<u>\$ 5,144,854</u>	<u>\$ 5,247,646</u>

Depreciation expense was \$197,395 and \$209,471 for the years ended June 30, 2020 and 2019, respectively.

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

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**8. LOAN PAYABLE**

Loan payable consists of a mortgage loan with an original balance of \$1,500,000 dated August 7, 2012 for the demolition and construction of the new gym. The loan bears interest at 4.07% per annum, and is adjusted every five years to two and one half percent above the index rate. The interest rate shall never be less than 4.07% nor greater than 18%. At June 30, 2020 and 2019, the interest rate was 4.75%. The loan is secured by the School's property. Based on the modification dated September 26, 2014, the monthly payments payable to Charter Oak Federal Credit Union were revised to \$4,767 including principal and interest commencing November 1, 2014 through the loan's maturity date of August 1, 2027 when the entire outstanding balance shall be due and payable in full.

The future scheduled maturities of long-term debt for the five years subsequent to June 30, 2020 and thereafter are approximately as follows:

2021	\$ 34,330
2022	36,000
2023	37,700
2024	39,600
2025	41,500
Thereafter	<u>310,042</u>
	<u>\$ 499,172</u>

**9. NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are available for the acquisition of musical instruments.

**10. LEASING**

The Organization leases certain property and equipment under noncancellable operating leases. Rent expense pertaining to these lease agreements was \$15,936 for the year ended June 30, 2020. The leases provide for aggregate monthly payments of approximately \$1,328 expiring on April 18, 2023.

Future minimum lease payments is \$15,936 over each of the next three years with \$13,280 due in the final year of the lease.

**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.

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.

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

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**12. SUBSEQUENT EVENTS**

In early 2020, an outbreak of a novel strain of coronavirus emerged globally. As a result, events have occurred including mandates from federal, state and local authorities leading to an overall decline in economic activity which could result in a loss of revenue and other material adverse effects to the School's financial position, results of operations, and cash flows. The School is not able to reliably estimate the length or severity of this outbreak and the related financial impact.

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

**SUPPLEMENTAL FINANCIAL REPORTS  
IN ACCORDANCE WITH THE  
CONNECTICUT SINGLE AUDIT ACT**

**JUNE 30, 2020**

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

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

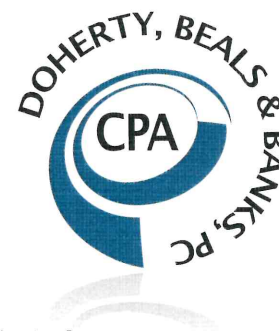
**SUPPLEMENTAL FINANCIAL REPORTS  
IN ACCORDANCE WITH THE  
CONNECTICUT SINGLE AUDIT ACT**

**JUNE 30, 2020**

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



**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**

**Independent Auditor's Report**

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

We have audited Interdistrict School for Arts and Communication, Inc.'s compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of Interdistrict School for Arts and Communication, Inc.'s major state programs for the year ended June 30, 2020. 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.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Interdistrict School for Arts and Communication, Inc.'s major state programs based on our audit of the types of compliance requirements referred to above. 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 State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Interdistrict School for Arts and Communication, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Interdistrict School for Arts and Communication, Inc.'s compliance.

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

In our opinion, Interdistrict School for Arts and Communication, Inc., complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2020.

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

## **Report on Internal Control over Compliance**

Management of Interdistrict School for Arts and Communication, Inc., is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Interdistrict School for Arts and Communication, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Interdistrict School for Arts and Communication, Inc.'s 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

We have audited the financial statements of Interdistrict School for Arts and Communication, Inc., as of and for the year ended June 30, 2020 and have issued our report thereon dated December 14, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance 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, Connecticut

December 14, 2020

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<b>State Grantor/Pass- Through Grantor/Program Title</b>	<b>State Grant Program Core-CT Number</b>	<b>Passed Through To Subrecipients*</b>	<b>Expenditures</b>
<b>State Department of Education</b>			
Charter Schools (2020)	11000-SDE64000-16119		\$ 3,105,000
Charter Schools (2019 c/o)	11000-SDE64000-16119		354,319
Child Nutrition State Matching Grant	11000-SDE64000-16211		1,689
Talent Development	11000-SDE64000-12552		<u>1,929</u>
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>			<u>\$ 3,462,937</u>

*See notes to schedule.*

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF**  
**STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2020**

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The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Interdistrict School for Arts and Communication, Inc. under programs of the State of Connecticut for the fiscal year ended June 30, 2020. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs including: Positive Parenting Program, Families First/Nurturing Network, Fatherhood Initiative, Reunification and Therapeutic Family Time Services, and Intimate Partner Violence.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

***Basis of Accounting***

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

**2. SUBRECIPIENTS\***

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

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

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

*Financial Statements*

Type of auditor's opinion issued:

Unmodified

Internal control over financial reporting:

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

*State Financial Assistance*

Internal control over major programs:

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

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

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	\$ 3,462,937

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

**INTERDISTRICT SCHOOL FOR ARTS AND COMMUNICATION, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

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**II. FINANCIAL STATEMENT FINDINGS**

- We issued reports, dated December 14, 2020 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.



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

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**Independent Auditor's Report**

We have audited, 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 the financial statements of Interdistrict School for Arts and Communication, Inc., which comprise the statement of financial position as of June 30, 2020 and the related statements of activities, and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated December 14, 2020.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Interdistrict School for Arts and Communication, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 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 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 may exist that have not been identified.

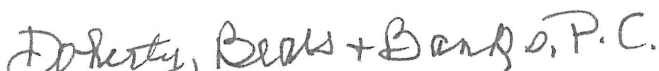
Stacey L. Gualtieri, CPA  
Audrey A. Leone, CPA

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Interdistrict School for Arts and Communication, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Interdistrict School for Arts and Communication, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering 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.  
New London, Connecticut

December 14, 2020

OBJ	ACCT DESCRIPTION	TOTAL COMBINED 20-21 PROPOSED	GENERAL 20-21 BUDGET	SPECIAL ED 20-21 BUDGET	TITLE 2020-2022 20-21 BUDGET	TITLE Carryover 20-21 BUDGET	COVID 20-21 BUDGET	PEGPETIA 20-21 BUDGET	FOOD SVC 20-21 BUDGET
41310	SPEC ED: IEP INVOICES	(968,123)		(968,123)	-	-	-		
41315	SPEC ED: COUNSELING	(30,467)		(30,467)	-	-	-		
41510	SPEC ED: REIMBURSABLE	(30,000)		(30,000)	-	-	-		
43590	CONTRIBUTIONS	(12,000)	(12,000)						-
439**	FOOD SERVICES	(30,000)							(30,000)
44*	GRANTS - STATE/FEDERAL	(884,780)			(187,558)	(106,137)	(532,366)	(58,719)	
44340	STATE FUNDING	(3,105,000)	(3,105,000)		-	-	-		
44450	GRANTS - PRIVATE/CORPORATE	0			-	-	-		-
<b>TOTAL REVENUES</b>		<b>(5,060,370)</b>	<b>(3,117,000)</b>	<b>(1,028,590)</b>	<b>(187,558)</b>	<b>(106,137)</b>	<b>(532,366)</b>	<b>(58,719)</b>	<b>(30,000)</b>
6141*	CERT ADMINISTRATORS	445,523	277,113	82,410	52,400	33,600	-		-
61430	CERT TEACHERS & STAFF	1,877,333	1,177,637	531,310	72,998	29,018	66,370		-
61440	NON-CERT DIRECTORS	200,080	200,080	-	-	-	-		-
61520	NON-CERT STAFF	279,792	189,973	81,719	-	-	8,100		-
6154*	NON-CERT EDUCATORS	108,918	41,445	18,325	9,600	-	39,548		-
61550	NON-CERT OTHER	-	-	-	-	-	-		-
62000	EMPL TAXES - FICA/MED (7.65%/1.45%)	106,346	81,601	21,662	2,190	893	-		-
62005	EMPL BENEFITS - INSUR (13%)	349,677	232,430	85,652	15,367	16,228	-		-
62010	EMPL COSTS - WRKR COMP (0.7%)	20,382	14,187	4,996	768	431	-		-
62020	EMPL COSTS - UNEMPL (4% blended)	116,466	81,060	28,551	4,390	2,465	-		-
62400	EMPL TUITION REIMB (est)	5,000	5,000	-	-	-	-		-
<b>TOTAL EMPLOYEE COSTS (69.4% of Rev)</b>		<b>3,509,517</b>	<b>2,300,526</b>	<b>854,625</b>	<b>157,713</b>	<b>82,635</b>	<b>114,018</b>	<b>-</b>	<b>-</b>
63000	PROFESSIONAL SERVICES	83,463	17,580	25,000	10,000	883	-		30,000
63xxx	NURSING SERVICES	115,000	68,267	23,750	-	-	22,983		
63002	PROF SVC / STAFF DEVEL (incl Title \$\$)	7,500		7,500	-	-	-		
63220	MINORITY TEACHER RECRUITMENT	5,000	5,000		-	-	-		
63330	AUDITORS	45,000	45,000	-	-	-	-		-
63350	LEGAL FEES	20,000	20,000		-	-	-		
64000	PROPERTY SERVICES	96,432	10,724	20,090	-	-	65,618		
64100	UTILITIES	80,000	60,000	20,000	-	-	-		
64200	MAINTENANCE	78,500	58,875	19,625	-	-	-		
64400	RENT (classrooms @ The Garde)	40,000	20,000	20,000	-	-	-		
64410	RENTAL-EQUIPMENT (Copiers)	26,000	19,500	6,500	-	-	-		
65101	STUDENT FIELD TRIPS (*prior yr)	716	716		-	-	-		
65105	PARENTAL ACTIVITIES	200	200						
65106	EXTENDED DAY EXPENSES	862	862						
65900	OTHER PURCHASED SERVICES	4,500	3,500		1,000	-	-		-
65910	INSURANCE	26,000	26,000		-	-	-		
65920	POSTAGE	3,500	3,500		-	-	-		
65930	TELEPHONE & INTERNET	4,000	4,000		-	-	-		
65960	TRAVEL	500	500		-	-	-		
65970	MARKETING / BRANDING / ADVERT	25,000	25,000		-	-	-		
65980	PRINTING	2,000	2,000		-	-	-		
66110	INSTRUCTIONAL SUPPLIES	34,178	7,500	15,000	7,500	4,178	-		
66120	OFFICE SUPPLIES	15,000	15,000		-	-	-		
66125	MAINTENANCE SUPPLIES	30,000	20,000		-	-	10,000		
66410	MUSICAL INSTRUMENTS	11,345			11,345	-	-		
66900	OTHER SUPPLIES	13,108			-	-	13,108		
67300	FURNITURE & GEN EQUIPMENT	10,000	10,000		-	-	-		
67301	CAPITAL IMPROVEMENTS	112,864			-	-	112,864		
67302	CAPITAL RESERVE	155,250	155,250		-	-	-		
67350	TECHNOLOGY SUPPLIES & SOFTWARE	63,522	38,000	5,000	-	-	20,522		
67390	CAPITAL EQUIP / TECH HARDWARE	250,413			-	18,441	173,253	58,719	
68900	ORGANIZATION/MEMBER DUES	15,000	15,000		-	-	-		
68950	BOARD OF DIRECTORS EXPENSES	5,000	5,000						
68999	UNANTICIPATED EXPENSE	125,000	125,000						
69100	PRINCIPAL	22,750	17,063	5,688	-				
69200	INTEREST	23,250	17,438	5,813	-				
<b>TOTAL EXPENDITURES:</b>		<b>5,060,370</b>	<b>3,117,000</b>	<b>1,028,590</b>	<b>187,558</b>	<b>106,137</b>	<b>532,366</b>	<b>58,719</b>	<b>30,000</b>
<b>SURPLUS/(DEFICIT)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

		TOTAL BUDGET	GENERAL	SPECIAL ED	TITLE	TITLE	ESSER II	FOOD SVC
OBJ	ACCT DESCRIPTION		21-22 BUDGET	Blended Rate est \$46.08	2020-2022	Carryover		
		21-22 REVISED	21-22 BUDGET	21-22 BUDGET	21-22 BUDGET	21-22 BUDGET	21-22 BUDGET	21-22 BUDGET
41310	SPEC ED: IEP & COUNS INVOICES	(889,280)		(889,280)	-	-	-	
41510	SPEC ED: REIMBURSABLE	(51,080)		(51,080)	-	-	-	
43590	CONTRIBUTIONS / DONATIONS	(12,000)	(12,000)					-
439**	FOOD SERVICES	(198,000)						(198,000)
44*	GRANTS - STATE/FEDERAL	(526,865)			(188,900)	(39,165)	(298,800)	
44340	STATE FUNDING	(3,217,608)	(3,217,608)		-	-	-	
44450	GRANTS - PRIVATE/CORPORATE	0	0		-	-	-	-
TOTAL REVENUES		(4,894,833)	(3,229,608)	(940,360)	(188,900)	(39,165)	(298,800)	(198,000)
6141*	CERT ADMINISTRATORS	416,517	271,731	84,766	32,200	27,820	-	-
61430	CERT TEACHERS & STAFF	2,090,974	1,329,275	450,962	114,718		196,019	-
61440	NON-CERT DIRECTORS	298,317	258,317	-	-	-	-	40,000
61520	NON-CERT STAFF	260,210	161,721	81,719	-	-	-	16,770
61540	NON-CERT EDUCATORS	172,400	129,300	43,100	-	-	-	-
61541	NON-CERT EDUCATORS [SPEC ED REIMB]	19,278	-	19,278	-	-	-	-
SUBTOTAL: SALARIES		3,257,696	2,150,344	679,825	146,918	27,820	196,019	56,770
62000	EMPL TAXES - FICA/MED (7.65%/1.45%)	93,832	66,116	18,791	1,740	-	2,842	4,343
62005	EMPL BENEFITS - INSUR (12.5%)	407,212	275,503	84,978	18,202	-	22,607	5,922
62006	EMPL BENEFITS - RETIREMENT (403b)	34,350	34,350	-	-	-	-	-
62010	EMPL COSTS - WRKR COMP (0.7%)	22,804	15,436	4,759	840	-	1,372	397
62020	EMPL COSTS - UNEMPL (1% eff rate)	32,577	22,051	6,798	1,200	-	1,960	568
62400	EMPL TUITION REIMB (est)	15,000	15,000	-	-	-	-	-
FRINGE BENEFITS		605,775	428,456	115,326	21,982	-	28,781	11,230
TOTAL EMPLOYEE COSTS (78.9% of Rev)		3,863,471	2,578,800	795,151	168,900	27,820	224,800	68,000
63000	PROFESSIONAL SERVICES	91,717	41,217	30,000	5,500	-	-	15,000
63001	NURSING SERVICES	120,550	70,550	30,000	-	-	20,000	-
63002	PROF SVC / STAFF DEVEL	7,050	2,050	5,000	-	-	-	-
63220	MINORITY TEACHER RECRUITMENT	5,000	5,000	-	-	-	-	-
63330	AUDITORS	45,000	45,000	-	-	-	-	-
63350	LEGAL FEES (incl Teacher Negotiations)	50,000	50,000	-	-	-	-	-
64000	PROPERTY SERVICES	96,432	76,342	20,090	-	-	-	-
64100	UTILITIES	75,000	56,250	18,750	-	-	-	-
6420X	MAINTENANCE / FACIL COSTS	72,390	55,242	17,148	-	-	-	-
64400	RENT (classrooms @ The Garde)	42,800	42,800	-	-	-	-	-
64410	RENTAL-EQUIPMENT (Copiers)	22,488	16,866	5,622	-	-	-	-
65107	AFTER-SCH/SUMMER PROGRAMS (est)	50,000	50,000					
65900	OTHER PURCHASED SERVICES	4,500	3,500		1,000	-	-	-
65910	INSURANCE	28,780	28,780		-	-	-	
65920	POSTAGE	2,930	2,930		-	-	-	
65930	TELEPHONE & INTERNET	10,738	10,738		-	-	-	
65960	TRAVEL	7,000	7,000		-	-	-	
65970	MARKETING / BRANDING / ADVERT	3,925	3,925		-	-	-	
65980	PRINTING	500	500		-	-	-	
66110	INSTRUCTIONAL SUPPLIES	27,500	10,000	10,000	7,500	-	-	
66120	OFFICE SUPPLIES (incl classroom basics)	12,500	10,000	2,500	-	-	-	
66125	CUSTODIAL / MAINT SUPPLIES	18,350	18,350		-	-	-	
66410	MUSICAL INSTRUMENT SUPPLIES/REPAIR	13,845	2,500		-	11,345	-	
665**	FOOD SERVICE PURCHASES	115,000	-					115,000
66900	OTHER SUPPLIES	13,000	5,000		6,000	-	2,000	-
67300	FURNITURE & GEN EQUIPMENT	2,500	2,500		-	-	-	
67301	CAPITAL IMPROV (does not incl ARP ESSER)	20,000	20,000		-	-	-	
67350	TECHNOLOGY SUPPLIES & SOFTWARE	63,895	46,895	5,000	-	-	12,000	
67390	CAPITAL EQUIP / TECH HARDWARE	72,100	32,100		-	-	40,000	
68900	DUES & FEES (incl fingerprinting)	10,954	10,954		-	-	-	
68950	BOARD OF DIRECTORS EXPENSES	1,500	1,500					
68970	MISC EXPENSE (incl food)	3,700	3,700					
68999	CONTINGENCY / UNANTICIPATED EXPENSE	76,099	75,000	1,099				
69100	LOAN PRINCIPAL	12,413	12,413	-	-			
69200	LOAN INTEREST	18,619	18,619	-	-			
TOTAL EXPENDITURES:		5,082,246	3,417,021	940,360	188,900	39,165	298,800	198,000
OTHER	PRIOR YEAR CARRYOVER	232,000	232,000	-	-		-	-
OTHER	Transfers Out: CAPITAL RESERVE (up to 5%)	(44,587)	(44,587)	-	-	-	-	-
CHANGE IN NET ASSETS		-	-	-	-	-	-	-

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

January 14, 2021

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

Dear Client:

Your 2019 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO - 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

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

OMB No. 1545-0047

**2019****Open to Public Inspection****A** For the 2019 calendar year, or tax year beginning 7/01, 2019, and ending 6/30, 2020**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 \$ 4,547,583.

**F** Name and address of principal officer: DR. NICHOLAS SPERA  
SAME AS C ABOVE

**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No  
If "No," attach a list. (see instructions)**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: WWW.ISAACSSCHOOL.ORG**H(c)** Group exemption number ▶**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: 1997 **M** State of legal domicile: CT**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>SEE SCHEDULE O</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	13
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	13
	<b>5</b> Total number of individuals employed in calendar year 2019 (Part V, line 2a)	<b>5</b>	77
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	26
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0.
<b>b</b> Net unrelated business taxable income from Form 990-T, line 39	<b>7b</b>	0.	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	51,844.	18,589.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,035,996.	4,521,597.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	8,411.	7,397.
	<b>12</b> Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,096,251.	4,547,583.
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)			
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		2,894,292.	3,293,067.
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)			
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 32,555.			
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1,216,668.	1,078,603.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		4,110,960.	4,371,670.
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-14,709.	175,913.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	6,648,038.	6,396,837.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	1,382,983.	955,869.
		5,265,055.	5,440,968.

**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.

<b>Sign Here</b>	Signature of officer		Date	
	DR. NICHOLAS SPERA		EXECUTIVE DIR.	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	AUDREY A. LEONE, CPA		1/14/21	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) ☒ 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 ☒ No

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

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

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

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ 3,336,537. including grants of \$ ) (Revenue \$ 3,816,335.)EXPENDITURES WERE USED TO PAY FOR OCCUPANCY, SALARIES, BOOKS AND SUPPLIES NECESSARY TO CONTINUE THE ACADEMIC PROGRAM THAT CONCENTRATES ON THE SCHOOL'S THREE THEMES: ARTS, COMMUNICATION AND MULTICULTURALISM.**4b** (Code: ) (Expenses \$ 501,062. including grants of \$ ) (Revenue \$ 705,262.)SPECIAL EDUCATION - SERVICES INCLUDE INDIVIDUAL SUPPORT BOTH IN THE CLASSROOM AND SUPPLEMENTAL WORK - 58 STUDENTS RECEIVED 14,472 HOURS OF SPECIAL INSTRUCTION UNDER ISAAC'S SPECIAL EDUCATION PROGRAM.**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 **▶** 3,837,599.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	3	X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If 'Yes,' complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI	11 a	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	11 b	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	11 c	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	11 d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	11 e	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	11 f	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
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
<b>23</b> Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>24d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
<b>25b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
<b>b</b> A family member of any individual described in line 28a? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>b</b> If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	X	

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

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

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

	Yes	No
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. . . . . <b>2a</b> 77		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . . <b>2b</b>	X	
<b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . . <b>3a</b>		X
<b>b</b> If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O. . . . . <b>3b</b>		
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . . <b>4a</b>		X
<b>b</b> If 'Yes,' enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . . <b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . . <b>5b</b>		X
<b>c</b> If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? . . . . . <b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . . <b>6a</b>		X
<b>b</b> If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . . <b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . . <b>7a</b>		X
<b>b</b> If 'Yes,' did the organization notify the donor of the value of the goods or services provided? . . . . . <b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . . <b>7c</b>		X
<b>d</b> If 'Yes,' indicate the number of Forms 8282 filed during the year. . . . . <b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . . <b>7e</b>		X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . . <b>7f</b>		X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . . <b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . . <b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . . <b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . . . . <b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . . <b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12. . . . . <b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. . . . . <b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders. . . . . <b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . . <b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . . <b>12a</b>		
<b>b</b> If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. . . . . <b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>13a</b>		
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. . . . . <b>13b</b>		
<b>c</b> Enter the amount of reserves on hand . . . . . <b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . . <b>14a</b>		X
<b>b</b> If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. . . . . <b>14b</b>		
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . <b>15</b>		X
If 'Yes,' see instructions and file Form 4720, Schedule N.		
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . . <b>16</b>		X
If 'Yes,' complete Form 4720, Schedule O.		

**Part VI Governance, Management, and Disclosure** For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒ **X****Section A. Governing Body and Management**

	Yes	No
<b>1 a</b> Enter the number of voting members of the governing body at the end of the tax year. . . . . <b>1 a</b> 13 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent. . . . . <b>1 b</b> 13		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .	<b>2</b>	X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . .	<b>3</b>	X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	<b>4</b>	X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	<b>5</b>	X
<b>6</b> Did the organization have members or stockholders? . . . . .	<b>6</b>	X
<b>7 a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .	<b>7 a</b>	X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	<b>7 b</b>	X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? . . . . .	<b>8 a</b>	X
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	<b>8 b</b>	X
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses on Schedule O. . . . .	<b>9</b>	X

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

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

**Section C. Disclosure**

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

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

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

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

**20** State the name, address, and telephone number of the person who possesses the organization's books and records ▶  
ERICA ROBB 190 GOVERNOR WINTHROP BLVD NEW LONDON CT 06320 (860) 447-1003

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** 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 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 and/or Box 7 of Form 1099-MISC) 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 instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DR. NICHOLAS SPERA EXECUTIVE DIR.	40 0			X				180,344.	0.	0.
(2) CHRISTOPHER M BAXTER HEADOFSTUDENTLIFE	40 0					X		116,241.	0.	0.
(3) BARBARA CROUCH SECRETARY	1 0	X		X				0.	0.	0.
(4) ELIZABETH BUMGARDNER DIRECTOR	1 0	X						0.	0.	0.
(5) DAVID BRAILEY DIRECTOR	1 0	X						0.	0.	0.
(6) KAREN ROLLINS DIRECTOR	1 0	X						0.	0.	0.
(7) KEVIN BOOKER DIRECTOR	1 0	X						0.	0.	0.
(8) MELANIE PATERSON DIRECTOR	1 0	X						0.	0.	0.
(9) LEOTA MULLER TREASURER	1 0	X		X				0.	0.	0.
(10) LUISANNA CABRERA DIRECTOR	1 0	X						0.	0.	0.
(11) MICHAEL SPELLMAN DIRECTOR	1 0	X						0.	0.	0.
(12) RICHARD MUCKLE CHAIRMAN	1 0	X		X				0.	0.	0.
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----	-----									
(16) -----	-----									
(17) -----	-----									
(18) -----	-----									
(19) -----	-----									
(20) -----	-----									
(21) -----	-----									
(22) -----	-----									
(23) -----	-----									
(24) -----	-----									
(25) -----	-----									
<b>1 b Subtotal</b> .....								296,585.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....								296,585.	0.	0.

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

**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.*

	Yes	No
<b>3</b>		X
<b>4</b>	X	
<b>5</b>		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.*

**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.*

**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

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

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1 a</b>				
	<b>b</b> Membership dues .....	<b>1 b</b>				
	<b>c</b> Fundraising events .....	<b>1 c</b>				
	<b>d</b> Related organizations .....	<b>1 d</b>				
	<b>e</b> Government grants (contributions) .....	<b>1 e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1 f</b> 18,589.				
	<b>g</b> Noncash contributions included in lines 1a-1f. ....	<b>1 g</b>				
	<b>h Total.</b> Add lines 1a-1f .....		18,589.			
	<b>Program Service Revenue</b>	<b>Business Code</b>				
<b>2 a</b> STATE AND LOCAL .....	611710	3,672,174.	3,672,174.			
<b>b</b> SPECIAL EDUCATION TUITION .....	611710	705,262.	705,262.			
<b>c</b> NUTRITION GRANTS .....	611710	108,220.	108,220.			
<b>d</b> SCHOOL/STUDENT ACTIVITIES .....	611710	35,941.	35,941.			
<b>e</b> .....						
<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....		4,521,597.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		7,397.			7,397.
	<b>4</b> Income from investment of tax-exempt bond proceeds .....					
	<b>5</b> Royalties .....					
	<b>6 a</b> Gross rents .....	<b>6 a</b>				
	<b>b</b> Less: rental expenses .....	<b>6 b</b>				
	<b>c</b> Rental income or (loss) .....	<b>6 c</b>				
	<b>d</b> Net rental income or (loss) .....					
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	<b>7 a</b>				
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7 b</b>				
	<b>c</b> Gain or (loss) .....	<b>7 c</b>				
	<b>d</b> Net gain or (loss) .....					
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8 a</b>				
	<b>b</b> Less: direct expenses .....	<b>8 b</b>				
	<b>c</b> Net income or (loss) from fundraising events .....					
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9 a</b>				
	<b>b</b> Less: direct expenses .....	<b>9 b</b>				
	<b>c</b> Net income or (loss) from gaming activities .....					
<b>10 a</b> Gross sales of inventory, less .....	<b>10 a</b>					
<b>b</b> Less: cost of goods sold. ....	<b>10 b</b>					
<b>c</b> Net income or (loss) from sales of inventory .....						
<b>Miscellaneous Revenue</b>	<b>11 a</b> .....	<b>Business Code</b>				
	<b>b</b> .....					
	<b>c</b> .....					
	<b>d</b> All other revenue .....					
	<b>e Total.</b> Add lines 11a-11d .....					
	<b>12 Total revenue.</b> See instructions .....		4,547,583.	4,521,597.	0.	7,397.

**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. ☐

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> 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.	180,344.	45,086.	135,258.	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.	2,602,773.	2,406,395.	174,152.	22,226.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	357,965.	315,367.	39,734.	2,864.
10 Payroll taxes.	151,985.	133,818.	16,959.	1,208.
11 Fees for services (nonemployees):				
a Management.				
b Legal.	11,301.	2,825.	8,476.	
c Accounting.	49,930.	8,913.	41,017.	
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.)				
12 Advertising and promotion.	18,251.		18,251.	
13 Office expenses.	35,437.	31,214.	3,940.	283.
14 Information technology.	45,455.	40,039.	5,053.	363.
15 Royalties.				
16 Occupancy.	147,405.	129,840.	16,388.	1,177.
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	24,603.	21,672.	2,735.	196.
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	197,395.	173,874.	21,945.	1,576.
23 Insurance.	47,930.	42,218.	5,329.	383.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>SUPPLIES &amp; MATERIALS</u>	284,192.	250,327.	31,595.	2,270.
b <u>OTHER PURCHASED SERVICES</u>	268,455.	238,368.	30,085.	2.
c <u>STUDENT ACTIVITIES</u>	8,654.	8,654.		
d <u>OTHER</u>	827.	728.	92.	7.
e All other expenses.	-61,232.	-11,739.	-49,493.	
25 Total functional expenses. Add lines 1 through 24e.	4,371,670.	3,837,599.	501,516.	32,555.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash — non-interest-bearing .....	83.	<b>1</b>	
	<b>2</b> Savings and temporary cash investments .....	1,270,684.	<b>2</b>	886,322.
	<b>3</b> Pledges and grants receivable, net .....	17,463.	<b>3</b>	111,788.
	<b>4</b> Accounts receivable, net .....	82,459.	<b>4</b>	208,929.
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	29,703.	<b>9</b>	44,944.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 7,263,170.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 2,118,317.		
		5,247,646.	<b>10c</b>	5,144,853.
	<b>11</b> Investments — publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments — other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments — program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	1.	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	6,648,038.	<b>16</b>	6,396,837.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	118,165.	<b>17</b>	68,244.
	<b>18</b> Grants payable .....	179,458.	<b>18</b>	190,946.
	<b>19</b> Deferred revenue .....	554,436.	<b>19</b>	197,507.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	530,924.	<b>23</b>	499,172.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	1,382,983.	<b>26</b>	955,869.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here ▶</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	5,248,602.	<b>27</b>	5,426,109.
	<b>28</b> Net assets with donor restrictions .....	16,453.	<b>28</b>	14,859.
	<b>Organizations that do not follow FASB ASC 958, check here ▶</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	5,265,055.	<b>32</b>	5,440,968.
	<b>33</b> Total liabilities and net assets/fund balances .....	6,648,038.	<b>33</b>	6,396,837.

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	4,547,583.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	4,371,670.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	175,913.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	5,265,055.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	5,440,968.

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant?		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:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>b</b> Were the organization's financial statements audited by an independent accountant?	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:		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>c</b> If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. SEE SCHEDULE O		
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
<b>b</b> If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

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TEEA0112L 01/21/20

Form 990 (2019)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization **INTERDISTRICT SCHOOL FOR ARTS AND  
COMMUNICATION, INC.**

Employer identification number

**06-1473576**

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☒ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations: \_\_\_\_\_
- g Provide the following information about the supported organization(s).

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) . . . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .						
<b>5</b> 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) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4 . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

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

<b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)). . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2018 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a 33-1/3% support test—2019.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
<b>b 33-1/3% support test—2018.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2019.</b> 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 <b>stop here</b> . Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2018.</b> 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 <b>stop here</b> . Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . ▶ <input type="checkbox"/>		

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose. ....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513. ....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. ....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge ...						
<b>6 Total.</b> Add lines 1 through 5. ...						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons. ....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year. ....						
<b>c</b> Add lines 7a and 7b. ....						
<b>8 Public support.</b> (Subtract line 7c from line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6. ....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources. ....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. ...						
<b>c</b> Add lines 10a and 10b. ....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on. ....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) .....						

**14 First five 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**

<b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)).	<b>15</b>	%
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15.	<b>16</b>	%

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

<b>17</b> Investment income percentage for <b>2019</b> (line 10c, column (f), divided by line 13, column (f)).	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2018</b> Schedule A, Part III, line 17.	<b>18</b>	%

**19a 33-1/3% support tests—2019.** 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—2018.** 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If 'No,' describe in <b>Part VI</b> 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 directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>2</b> 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 <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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 <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

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

	Yes	No
<b>1</b> 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?		
<b>2</b> 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 <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> By reason of the relationship described in (2), 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 <b>Part VI</b> the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).			
<b>2</b> Activities Test. Answer (a) and (b) below.		Yes	No
<b>a</b> 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 <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
<b>b</b> Did the activities described in (a) 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 <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.			
<b>a</b> 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? Provide details in <b>Part VI</b> .			
<b>b</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 <b>Part VI</b> the role played by the organization in this regard.			

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

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

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

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
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 1-1/2% 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 .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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Schedule A (Form 990 or 990-EZ) 2019

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

	Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2019 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

**Section E – Distribution Allocations (see instructions)**

	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
<b>1</b> Distributable amount for 2019 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2019 (reasonable cause required – explain in Part VI). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2019			
<b>a</b> From 2014 .....			
<b>b</b> From 2015 .....			
<b>c</b> From 2016 .....			
<b>d</b> From 2017 .....			
<b>e</b> From 2018 .....			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2019 distributable amount			
<b>i</b> Carryover from 2014 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2019 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2019 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
<b>6</b> Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
<b>7 Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2015 .....			
<b>b</b> Excess from 2016 .....			
<b>c</b> Excess from 2017 .....			
<b>d</b> Excess from 2018 .....			
<b>e</b> Excess from 2019 .....			

BAA

Schedule A (Form 990 or 990-EZ) 2019

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

---

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

Name of the organization

**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

**2019****Open to Public  
Inspection**

Employer identification number

INTERDISTRICT SCHOOL FOR ARTS AND  
COMMUNICATION, INC.

06-1473576

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

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

**Part II Conservation Easements.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

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

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

	Held at the End of the Tax Year
a Total number of conservation easements .....	2 a
b Total acreage restricted by conservation easements .....	2 b
c Number of conservation easements on a certified historic structure included in (a) .....	2 c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2 d

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 2(d) 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.

1 a 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.

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a 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%.

3 a 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
1 a Land.....		80,000.		80,000.
b Buildings.....		6,810,834.	1,752,032.	5,058,802.
c Leasehold improvements.....				
d Equipment.....		372,336.	366,285.	6,051.
e Other.....				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.).....				5,144,853.

BAA

Schedule D (Form 990) 2019

**Part VII Investments – Other Securities.**

N/A

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives.....		
(2) Closely held equity interests.....		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 12.) .. ▶		

**Part VIII Investments – Program Related.**

N/A

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.) .. ▶		

**Part IX Other Assets.**

N/A

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 15.) .. ▶	

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.) .. ▶	

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	4,547,583.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments .....	<b>2a</b>	
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	4,547,583.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b. ....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	4,547,583.

**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.

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	4,371,670.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities .....	<b>2a</b>	
<b>b</b>	Prior year adjustments .....	<b>2b</b>	
<b>c</b>	Other losses .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	4,371,670.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b. ....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	4,371,670.

**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, 2020 OR 2019. THE SCHOOL'S FEDERAL AND STATE INCOME TAX RETURNS PRIOR TO FISCAL YEAR 2016 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

BAA

Schedule D (Form 990) 2019

**Part XIII** Supplemental Information *(continued)*

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**PART X - FASB ASC 740 FOOTNOTE (CONTINUED)**

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, 2020 OR 2019.

**SCHEDULE E**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Schools**

- **Complete if the organization answered 'Yes' on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**  
► **Attach to Form 990 or Form 990-EZ.**  
► **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2019****Open to Public  
Inspection**

Name of the organization

INTERDISTRICT SCHOOL FOR ARTS AND  
COMMUNICATION, INC.

Employer identification number

06-1473576

**Part I**

	YES	NO
<b>1</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....	X	
<b>2</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....	X	
<b>3</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe. If 'No,' please explain. If you need more space, use Part II. ....	X	
-----		
-----		
-----		
<b>4</b> Does the organization maintain the following?		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? .....	X	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....		X
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	X	
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? .....	X	
If you answered 'No' to any of the above, please explain. If you need more space, use Part II. <u>THE SCHOOL IS A PUBLIC SCHOOL AND DOES NOT OFFER SCHOLARSHIPS.</u>		
-----		
<b>5</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? .....		X
<b>b</b> Admissions policies? .....		X
<b>c</b> Employment of faculty or administrative staff? .....		X
<b>d</b> Scholarships or other financial assistance? .....		X
<b>e</b> Educational policies? .....		X
<b>f</b> Use of facilities? .....		X
<b>g</b> Athletic programs? .....		X
<b>h</b> Other extracurricular activities? .....		X
If you answered 'Yes' to any of the above, please explain. If you need more space, use Part II. -----		
-----		
<b>6 a</b> Does the organization receive any financial aid or assistance from a governmental agency? .....	X	
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? .....		X
If you answered 'Yes' on either line 6a or line 6b, explain on Part II. -----		
<b>7</b> 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, covering racial nondiscrimination? If 'No,' explain on Part II. ....	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)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Compensation Information**

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

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

INTERDISTRICT SCHOOL FOR ARTS AND  
COMMUNICATION, INC.

Employer identification number

06-1473576

**Part I Questions Regarding Compensation**

**1 a** 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. ....

**1 b**

**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? .....

**4 a**

X

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

**4 b**

X

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

**4 c**

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? .....

**5 a**

X

**b** Any related organization? .....

**5 b**

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? .....

**6 a**

X

**b** Any related organization? .....

**6 b**

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**

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

**Schedule J (Form 990) 2019**

**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 compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	DR. NICHOLAS SPERA EXECUTIVE DIR.	(i) 180,344.	(ii) 0.	(iii) 0.	0.	0.	180,344.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.
2		(i)						
		(ii)						
3		(i)						
		(ii)						
4		(i)						
		(ii)						
5		(i)						
		(ii)						
6		(i)						
		(ii)						
7		(i)						
		(ii)						
8		(i)						
		(ii)						
9		(i)						
		(ii)						
10		(i)						
		(ii)						
11		(i)						
		(ii)						
12		(i)						
		(ii)						
13		(i)						
		(ii)						
14		(i)						
		(ii)						
15		(i)						
		(ii)						
16		(i)						
		(ii)						

**Part III** Supplemental Information

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

**SCHEDULE O**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019****Open to Public  
Inspection**

Name of the organization

INTERDISTRICT SCHOOL FOR ARTS AND  
COMMUNICATION, INC.

Employer identification number

06-1473576

**FORM 990, PART I, LINE 1 - ORGANIZATION MISSION OR SIGNIFICANT ACTIVITIES**

ISAAC IS A SAFE, NURTURING, AND DIVERSE MIDDLE SCHOOL IN WHICH ARTS AND COMMUNICATION ACT AS THE HEARTBEAT. OUR PROFESSIONAL LEARNING COMMUNITY, COMPRISED OF PASSIONATE EDUCATORS, ARE COMMITTED TO THE DELIVERY OF A RIGOROUS CURRICULUM THAT PROMOTES EFFORT THROUGH A GROWTH MINDSET. WE BELIEVE THAT ALL STUDENTS CAN SUCCEED WITH HARD WORK AND GRIT. OUR STAKEHOLDERS SUPPORT THE DEVELOPMENT OF EACH STUDENT'S JOURNEY IN BECOMING LIFELONG LEARNERS BY DEVELOPING THE ACADEMIC, CIVIC, AND SOCIAL SKILLS NEEDED TO BE DIFFERENCE MAKERS AS ACTIVE CITIZENS IN OUR COMMUNITIES. LEARNING AT ISAAC PREPARES OUR STUDENTS TO BECOME EMPATHETIC AND COURAGEOUS LEADERS THROUGH AUTHENTIC TASKS AND EXPERIENCES THAT PROMOTE CREATIVITY, CRITICAL THINKING, AND EXCELLENCE.

**FORM 990, PART III, LINE 1 - ORGANIZATION MISSION**

ISAAC IS A SAFE, NURTURING, AND DIVERSE MIDDLE SCHOOL IN WHICH ARTS AND COMMUNICATION ACT AS THE HEARTBEAT. OUR PROFESSIONAL LEARNING COMMUNITY, COMPRISED OF PASSIONATE EDUCATORS, ARE COMMITTED TO THE DELIVERY OF A RIGOROUS CURRICULUM THAT PROMOTES EFFORT THROUGH A GROWTH MINDSET. WE BELIEVE THAT ALL STUDENTS CAN SUCCEED WITH HARD WORK AND GRIT. OUR STAKEHOLDERS SUPPORT THE DEVELOPMENT OF EACH STUDENT'S JOURNEY IN BECOMING LIFELONG LEARNERS BY DEVELOPING THE ACADEMIC, CIVIC, AND SOCIAL SKILLS NEEDED TO BE DIFFERENCE MAKERS AS ACTIVE CITIZENS IN OUR COMMUNITIES. LEARNING AT ISAAC PREPARES OUR STUDENTS TO BECOME EMPATHETIC AND COURAGEOUS LEADERS THROUGH AUTHENTIC TASKS AND EXPERIENCES THAT PROMOTE CREATIVITY, CRITICAL THINKING, AND EXCELLENCE.

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

ISAAC'S DIRECTOR OF FINANCE AND THE ISAAC EXECUTIVE DIRECTOR AND PRINCIPAL REVIEW THE 990 BEFORE IT IS FILED. THE BOARD OF DIRECTORS RECEIVES A COPY OF THE 990 TAX RETURN BEFORE IT IS FILED.

Name of the organization **INTERDISTRICT SCHOOL FOR ARTS AND  
COMMUNICATION, INC.**

Employer identification number  
**06-1473576**

**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 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES**

DIRECTORS' AND TEACHERS' SALARIES ARE NEGOTIATED WITH THE ASSISTANCE OF THE CT  
EDUCATION ASSOC. BOTH DIRECTORS AND TEACHERS RECEIVE WAGE INCREASES ACCORDING TO  
THEIR INDIVIDUAL UNION CONTRACTS.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

ISAAC MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL  
STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

**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.